

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington	
Address (No. & Street, City, State, Zip Code) 240 Church St, Newington, CT 06111	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2406	(Specify)	Other	Medicare Provider 07-5286
------------------	---------------------	-----------	-------	------------------------------

Medicaid Provider Numbers:	CCNH / RHNS 10397	(Specify)	Other
----------------------------	----------------------	-----------	-------

General Information

Name of Facility (as licensed) Senior Philanthropy of Newington, LLC d/b/a Civita Car	License No. 2406	Report for Year Ended 9/30/2023	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.(a)

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Keisha Trowers-Burrell			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)		Comm. Expires / /
Address of Notary Public					

(Notary Seal)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Other Lines of Business	6
General Information and Questionnaire - Other Lines of Business (Continued)	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 240 Church St, Newington, CT 06111				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2024	
Item	Total	CCNH / RHNS	(Specify)	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-667-2256		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Newington, LLC d/b/a Civita Care at New		Address (No. & Street, City, State, Zip) 240 Church St, Newington, CT 06111		
License Numbers:	CCNH / RHNS 2406	(Specify)	Other	Medicare Provider No. 07-5286
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="radio"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Keisha Trowers-Burrell		Nursing Home Administrator's License No.:	21100	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Related Parties*

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Ca	License No. 2406	Report for Year Ended 9/30/2023	Page 4	of 37
---	---------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Oasis Healthcare Group	19999 Cedarbridge Ave, Suite 3B, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Consulting Fee	Pg 16/Line m11	742,835	742,835
Intercompany Liabilities	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Due To/From	Pg 34/Ln B3	Various	Various
Leading Edge Administrators	14 Wall St. Suite 5B, New York, NY 10005	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg 15/Ln 1a5	849,022	849,022
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC d/b/a Ci	2406	9/30/2023	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Other Lines of Business

Name of Facility Senior Philanthropy of Newington, L	License No. 2406	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		34,985		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Senior Philanthropy o	License No. 2406	Report for Year Ended 9/30/2023	Page 7	of 37
---	---------------------	------------------------------------	-----------	----------

Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-8 Rev. 3/2023

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended		Page	of							
		9/30/2023				8	37					
		Period 10/1 Thru 6/30	Period 7/1 Thru 9/30									
Total All Levels	Total CCNH / RHNS Level	Total	CCNH / RHNS	Total	CCNH / RHNS (Specify)	Other						
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	180	180	180	180								
B. On last day of THIS report period	180	180						180	180			
2. Number of Residents												
A. As of midnight of PREVIOUS report period	117	117										
B. As of midnight of THIS report period	134	134							134	134		
3. Total Number of Days Care Provided During Period												
A. Medicare	1,706	1,706							1,280	1,280		426
B. Medicaid (Conn.)	33,692	33,692							24,235	24,235		9,457
C. Medicaid (other states)												
D. Private Pay	3,548	3,548							2,801	2,801		747
E. State SSI for RCH												
F. Other (Specify) HMO/Insurance/Hospice	5,235	5,235							3,869	3,869		1,366
G. Total Care Days During Period (3A thru F)	44,181	44,181							32,185	32,185		11,996
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	477	477							362	362		115
B. Other Bed Reserve Days	40	40							30	30		10
5. Total Resident Days (3G + 4A + 4B)	44,698	44,698							32,577	32,577		12,121

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita		License No. 2406		Report for Year Ended 9/30/2023			Page 9	of 37					
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	Other	Lost			Gained			CCNH / RHNS	(Specify)	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days						CCNH / RHNS	(Specify)	Other					
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR				
No. of Residents	2		104		28								
Per Diem Rate													
a. One bed rm.	Various		#####		627.00								
b. Two bed rms.	Various		#####		578.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other				
A. Medicare - Part B					1,247	1,247							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					2,022	2,022							
2. Restorative Treatments													
C. Other					10,044	10,044							
D. Total Physical Therapy Treatments					13,313	13,313							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					324	324							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					528	528							
2. Restorative Treatments													
C. Other					3,808	3,808							
D. Total Speech Therapy Treatments					4,660	4,660							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					1,643	1,643							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					2,278	2,278							
2. Restorative Treatments													
C. Other					11,967	11,967							
D. Total Occupational Therapy Treatments					15,888	15,888							

Report of Expenditures - Salaries & Wages

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at N	License No. 2406	Report for Year Ended 9/30/2023	Page 10	of 37
--	---------------------	------------------------------------	------------	----------

Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours	
A. Salaries and Wages*										
1. Operators/Owners (Complete also Sec. I of Schedule A1)										
2. Administrator(s) (Complete also Sec. III of Schedule A1)	140,522		1,936							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	268,205		8,081							
5. Dietary Service										
a. Head Dietitian										
b. Food Service Supervisor										
c. Dietary Workers	530,790		22,699							
6. Housekeeping Service										
a. Head Housekeeper										
b. Other Housekeeping Workers	228,369		15,091							
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance										
b. Other Maintenance Workers	35,887		1,749							
8. Laundry Service										
a. Supervisor										
b. Other Laundry Workers	48,800		1,913							
9. Barber and Beautician Services										
10. Protective Services										
11. Accounting Services										
a. Head Accountant										
b. Other Accountants										
12. Professional Care of Residents										
a. Directors and Assistant Director of Nurses	174,710		3,242							
b. RN										
1. Direct Care	853,901		18,632							
2. Administrative**	358,031		7,398							
c. LPN										
1. Direct Care	924,420		25,198							
2. Administrative**	161,294		3,048							
d. Aides and Attendants	2,174,816		86,538							
e. Physical Therapists										
f. Speech Therapists										
g. Occupational Therapists										
h. Recreation Workers	124,365		5,687							
i. Physicians										
1. Medical Director										
2. Utilization Review										
3. Resident Care***										
4. Other (Specify)										
j. Dentists										
k. Pharmacists										
l. Podiatrists										
m. Social Workers/Case Management	192,670		5,455							
n. Marketing										
o. Other (Specify)										
See Attached Schedule	143,522		4,333							
A-13. Total Salary Expenditures	6,360,302		211,000							

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Related Parties*

Name of Facility		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington		2406		9/30/2023		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Other							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
 Assistant Administrators and Other Related Parties***

Name of Facility (as licensed) Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington	License No. 2406		Report for Year Ended 9/30/2023		Page 12	of 37						
	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered			Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received	
Name	CCNH/ RHNS	Other										
Section III - Administrators***												
Keisha Trowers-Burrell	140,522		Non-Discriminatory	Administrator(10/1/22 to 9/30/2023)	1,936	A2						
Section IV - Assistant Administrators												

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of				
Senior Philanthropy of Newington, LLC d/b/a Civita	2406	9/30/2023		13	37				
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	24,082			Monthly Fee					
3. Pharmacist	29,511			Monthly Fee					
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	223,465		2,615						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	45,600		96						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	124,550		1,522						
b. Other									
10. Occupational Therapist									
a. Resident Care	271,662	(271,662)	3,058						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	77,111		964						
2. Administrative***	49,446			Monthly Fee					
b. LPN									
1. Direct Care	714,068		11,455						
2. Administrative***									
c. Aides	485,971		13,521						
d. Other									
12. Other (Specify)									
See Attached Schedule	20,337	(13,245)							
B-13 Total Fees Paid in Lieu of Salaries	2,065,803	(284,907)	33,231						

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita Care		2406	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Dr. Jeffrey Kagan, 365 Willard Ave., Newington, CT 06111	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consulting Services, 33333 New Hyde Park Rd. Suite 202, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Reliant Therapy	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Intelycare POB 787317 Philadelphia, PA 19178-7317	RN, LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Eshyft	CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gale Healthcare Solutions, POB 4729, Winter Park, FL 32793-4729	RN, LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Grandison Management, 1413 38th Street, Brooklyn NY 11218	RN, LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, POB 825968, Philadelphia PA 19182-5968	LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Clipboard Health, POB 103125, Pasadena CA 91189-3125	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS Staffing, POB 4473, Houston TX 77210-4473	LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental Group 100 Crossing Boulevard Suite 300 Framingham MA 01702-5555	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Patricia Jones	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RX Consulting, 14 Lewin Ave Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PICC Performance, 171 Park Ave Ste 103, West Springfield MA 01089	Intravenous Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SpecialtyRX, 2 Bergen Turnpike, Ridgefield Park NJ 07660	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, Torrington, CT	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Senior Philanthropy of Newington, LLC d/b/a Cit	2406	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 141,064	141,064						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 48,179	48,179						
4. Social Security (F.I.C.A.)	\$ 513,635	513,635						
5. Health Insurance	\$ 857,324	857,324						
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,124	3,124						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 414,358	414,358						
8. Uniform Allowance	\$ 24,422	24,422						
9. Other (Specify) See Attached Schedule	\$ 8,217	12,772	(4,555)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	148,567	(148,567)					
d. Accounting and Auditing	\$ 1,836	1,836						
e. Legal (Services should be fully described on Page 15b)	\$ 31,350	41,667	(10,317)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 52,436	52,436						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 34,836	34,836						
2. Cellular Phones	\$ 1,951	1,951						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 160	160						
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 812,549	812,549						
Subtotal	\$ 2,945,441	3,108,880	(163,439)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Newington,	License No. 2406	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Neuhaus & Associates 2 3 4		Address (No. & Street, City, State, Zip Code) 311 Blvd of the Americas Suite 303, Lakewood NJ 08701		
Services Provided by This Firm (<i>describe fully</i>)				
1	2022 Partnership Tax Return	\$	1,836	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	1,836
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Goldman, Gruder and Woods LLC 2 Benesch Friedlander Coplan & Aronoff LLP 3 McGuireWoods LLP 4 Murtha Cullina LLP 5			Telephone Number 203-899-8900 216-363-4500 212-548-2100 203-772-7700	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 200 Connecticut Avenue, Norwalk CT 06854 2 127 Public Square #4900, Cleveland, OH 44114 3 1251 6th Ave 20th floor, New York, NY 10020 4 265 Church St, New Haven, CT 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Legal fees associated with resident billing and payments (Disallowed)	\$	10,317	
2	General Legal Matters	\$	29,630	
3	General Legal Matters	\$	1,329	
4	General Legal Matters	\$	391	
5		\$		
			Charge for Services Provided	
			\$	41,667
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility		License No.		Report for Year Ended			Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita C		2406		9/30/2023			16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
Subtotals Brought Forward:		2,945,441	3,108,880	(163,439)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$ 3,318	3,318						
4. Employee Travel	\$ 14,927	14,927						
5. Education Expenses Related to Seminars and Conventions	\$ 48,371	48,371						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify)	\$							
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 2,167	2,167						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)***	\$	10,395	(10,395)					
See Attached Schedule								
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 2,766	2,766						
* 8. Dues and Membership Fees to Professional Associations (Specify)	\$ 8,212	8,212						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$							
10. Contributions***	\$							
See Attached Schedule								
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 1,140,689	1,140,689						
12. Administrative Management Services**	\$							
13. Other (Specify)	\$ 5,329	92,553	(87,224)					
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 4,171,220	4,432,278	(261,058)					

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

*** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Advertising and Marketing	\$ 10,395	\$ (10,395)				
Total Other Advertising	\$ 10,395	\$ (10,395)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
CT Association of Healthcare Facilities	\$ 7,986					
Amex Dues	\$ 226					
Total Dues	\$ 8,212	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admin Expense>Financing Costs	\$ 5,279	\$ (5,279)				
Admin Expense>Licenses	\$ 1,260					
Admin Expense>Meals & Ent	\$ 51	\$ (51)				
Admin Expense>Late Fees	\$ 304	\$ (304)				
Admin Expense>Bank Fees	\$ 31,125	\$ (26,765)				
Admin Expense>Background Checks	\$ 823					
Admin Expense>Startup Costs	\$ 53,711	\$ (53,711)				
Other Rev>Miscellaneous		\$ (2)				
Other Rev>Medical Records		\$ (1,112)				
Total Other Administrative and General	\$ 92,553	\$ (87,224)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Newington, LLC d	License No. 2406	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended			Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita Car		2406	9/30/2023			18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 1,186	1,186					
2. Non-Food Supplies	\$ 68,329	68,329					
3. Other (Specify)	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 547,767	547,767					
c. Other (Specify)	\$						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 617,282	617,282					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		Other	
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita Care		2406	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	204,102	204,102				
c. Other (Specify)		\$						
3D. Total Laundry Expenditures (3a + b + c)		\$	204,102	204,102				
3E. Laundry Questionnaire								
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)						
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)						

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Newington, LLC d/b/a C		2406	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care							
1.	Supplies - Cleaning (Mops, pails, brooms, etc.)	Amt. \$						
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel						
		Amt. \$	117,476	117,476				
C.	Other (Specify) Othr Housekeeping Supplies	\$	3,756	3,756				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	121,232	121,232				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from Partners Pharmacy of CT	\$	216,621	(216,621)				
b.	Medicine Cabinet Drugs	\$	10,514	10,514				
c.	Medical and Therapeutic Supplies	\$	176,770	176,770				
d.	Ambulance/Limousine***	\$	2,110	(2,110)				
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$	8,089	(8,089)				
f.	X-rays and Related Radiological Procedures***	\$	6,295	(6,295)				
g.	Dental (Not dentists who should be included under salaries or fees)	\$						
h.	Laboratory***	\$	47,547	(47,547)				
i.	Recreation	\$	16,376	16,376				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	13,915	(6,715)			
m.	Other (Specify)**** See Attached Schedule	\$	48,214	48,214				
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	259,074	546,451	(287,377)			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Newington Rehab
Disallowance Schedule for Cable TV
9/30/2023

	<u>Amount</u>	
Total Cable TV Expense	13,915	TB Linked
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 7,200	
Disallowed Cable TV	<u><u>\$ 6,715</u></u>	

**Report of Expenditures
 Schedule C-2 - Individuals or Firms Providing Services by Contract ***

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington		License No. 2406	Report for Year Ended 9/30/2023	Total Cost/Page Ref.***			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Other	Pg	Line
		Yes	No						
SMS Cleaning & Housekeeping Services	Suite Q, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Services	547,767		18	2b
SMS Cleaning & Housekeeping Services	Suite Q, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	115,614		20	4b
Rinaldi Linen Service	47 Commons Ct, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	204,102		19	3b
Facility Compliance Services	221 West Main Street, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	151,855		22	6f
Oasis Healthcare Group	Suite 3B Lakewood, NJ 08701	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Consulting Fee	742,835		16	m11
MatrixCare	575 8th Ave, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Data Processing	32,311		16	m11
Coastal Mechanical	40 Hathaway Dr #2, Stratford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	22,512		22	6f
LTC Ally	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Business Management Consulting	188,160		16	m11
Sky Tech Consulting	37 Cushman St, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Services	29,296		16	m11
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Newington, LLC d/b/a C		2406	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 33,874	33,874						
b. Heat	\$ 64,426	64,426						
c. Light & Power	\$ 136,414	136,414						
d. Water	\$ 94,729	94,729						
e. Equipment Lease (Provide detail on page 22b)	\$							
f. Other (itemize)	\$ 321,213	321,213						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 650,656	650,656						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 64,028	64,028						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 92,479	92,479						
*7c. Total Depreciation Costs (7a + b + c + d)	\$ 156,507	156,507						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$							
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,399,681	1,399,681						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 137,978	137,978						
c. Personal property taxes	\$ 6,717	6,717						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,700,883	1,700,883						

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Maintenance Expense>Supplies	\$ 16,475					
Maintenance Expense>Minor Equip & Supplies	\$ 7,451					
Maintenance Expense>Sanitation & Incineration	\$ 33,601					
Maintenance Expense>Equip Rental	\$ 12,762					
Maintenance Expense>Extermination	\$ 4,347					
Maintenance Expense>Snow Removal	\$ 6,653					
Maintenance Expense>Landscaping	\$ 22,328					
Maintenance Expense>Contracted Service	\$ 215,639					
Maintenance Expense>Security	\$ 1,957					
Total Other Repairs and Maintenance	\$ 321,213	\$ -	\$ -	\$ -	\$ -	\$ -

**General Information and Questionnaire
 Leases (Excluding Real Property)**

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility		License No.		Report for Year Ended		Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita Care at		2406		9/30/2023		22b	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
N/A	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
						Total ***	

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
Senior Philanthropy of Newington, LLC d/b/a Civita Care at Newington		2406		9/30/2023				23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period		835,873		835,873	363,584	S/L	Various	61,804	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		25,601		25,601		S/L	Various	2,224	
B-4. Subtotal								64,028	
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Transport Van				57,861	2,536	S/L	5	11,572	
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
Acquired during this report period (attach schedule):									
c. Administrative		6,917		6,917		S/L	Various	691	
d. Standard Resident		11,861		11,861		S/L	Various	1,493	
e. Specialized Resident									
Total Acquired during this report period		18,778		18,778				2,184	
D-3. Subtotal								92,479	
E. Total Depreciation								156,507	

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Various(See Attached)	\$ 25,601	Var	\$ 2,224
Total additions for Building Improvements		\$ 25,601		\$ 2,224 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
11/1/2022	Jivetel	Administrative	\$ 3,892	10	\$ 389
5/31/2023	Stove	Administrative	\$ 3,025	10	\$ 302
5/31/2023	Pressure Wound Therapy Pump	Standard Resident	\$ 2,659	10	\$ 266
5/31/2023	Bladder Scanner & Cart	Standard Resident	\$ 3,058	5	\$ 612
8/31/2023	Dynarex Lift and Scale	Standard Resident	\$ 6,145	10	\$ 615
Total additions for Movable Equipment			\$ 18,778		\$ 2,184 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Senior Philanthropy of Newington, LLC d/b/a Civita Care at N	Date of Acquisition		License No. 2406	Report for Year Ended 9/30/2023			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1.										
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Total Amortization										

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

Newington Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

GL Account	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
BUILDING IMPROVEMENTS										
Prior Period Building Improvements										
Building Imp	Various	Various	S/L	Var	830,896	61,306	363,475	61,306	824,791	406,115
TOTAL PY BUILDING IMPROVEMENTS					830,896	61,306	363,475	61,306	824,791	406,115
2022 BUILDING IMPROVEMENTS										
Additions										
Building Imp	Fire Suppression System	Various	S/L	10	4,977	109	109	408	607	4,370
Deposits	None									
TOTAL BUILDING IMPROVEMENTS 2022					4,977	109	109	408	607	4,370
2023 BUILDING IMPROVEMENTS										
Additions										
Building Imp	Generator	10/15/2022	S/L	20	3,690	-	-	185	185	3,505
Building Imp	Generator	12/1/2022	S/L	20	3,038	-	-	152	152	2,886
Building Imp	Installations of New Range	9/1/2023	S/L	10	2,879	-	-	288	288	2,591
Building Imp	phone system	1/1/2023	S/L	10	1,377	-	-	138	138	1,239
Building Imp	phone system	2/1/2023	S/L	10	1,259	-	-	126	126	1,133
Building Imp	Sign	2/1/2023	S/L	10	5,172	-	-	517	517	4,655
Building Imp	Sign	7/1/2023	S/L	10	5,172	-	-	517	517	4,655
Building Imp	Tuneduck	8/24/2023	S/L	10	3,014	-	-	301	301	2,713
TOTAL BUILDING IMPROVEMENTS 2023					25,601	-	-	2,234	2,234	23,367
TOTAL BUILDING IMPROVEMENTS					861,474	61,415	363,584	64,028	827,612	429,482
MOVABLE EQUIPMENT										
Prior Period Movable Equipment										
FF&E	Various	Various	S/L	Var	1,195,984	78,434	989,468	78,434	1,067,982	128,092
TOTAL PY MOVABLE EQUIPMENT					1,195,984	78,434	989,468	78,434	1,067,982	128,092
2022 MOVABLE EQUIPMENT										
Additions										
Computer Software	Kal/accare	7/12/2022	S/L	3	867	63	63	289	312	515
Deposits										
TOTAL MOVABLE EQUIPMENT 2022					867	63	63	289	312	515
2023 MOVABLE EQUIPMENT										
Additions										
FF&E	Invested	11/1/2022	S/L	10	3,892	-	-	389	389	3,503
FF&E	Stove	5/31/2023	S/L	10	3,825	-	-	382	382	2,723
FF&E	Pressure Wound Therapy Pump	5/31/2023	S/L	10	2,659	-	-	266	266	2,393
FF&E	Bladder Scanner & Cart	5/31/2023	S/L	5	3,058	-	-	612	612	2,446
FF&E	Dynarex Lift and Scale	8/31/2023	S/L	10	6,145	-	-	615	615	5,530
TOTAL MOVABLE EQUIPMENT 2023					18,779	-	-	2,164	2,164	16,614
TOTAL MOVABLE EQUIPMENT					1,215,629	78,497	989,531	80,907	1,070,438	144,706
MOTOR VEHICLES										
2022 MOTOR VEHICLES										
Additions										
Motor Vehicle	Transport Van	5/12/2022	S/L	3	57,861	2,536	2,536	11,572	14,108	43,753
Deposits										
TOTAL MOTOR VEHICLE 2022					57,861	2,536	2,536	11,572	14,108	43,753
TOTAL MOTOR VEHICLES					57,861	2,536	2,536	11,572	14,108	43,753
TOTAL ASSETS					2,134,964	142,449	1,355,632	156,507	1,512,159	623,805
TOTAL ASSETS PER CR SCHEDULE					2,134,964	142,449	1,355,632	156,507	1,512,159	623,805
TOTAL ASSETS PER TRIAL BALANCE					1,087,084	11,501	13,418	11,501	13,009	84,214
VARIANCE					1,047,880	130,948	1,342,214	145,006	1,499,150	539,591

FS vs CR NBV - Page 31, Line B9
FS vs CR Depreciation - Page 36, Line F1

(528,578) (a)
(144,946) (b)

(a)
(b)

C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire

Name of Facility Senior Philanthropy of Newington, LL	License No. 2406	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		180			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
240 Church Street LLC, 240 Church St., Newington, CT 06111	Building	04/01/15	123 mos.	1,399,681	

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

C. Expenditures Other Than Salaries (cont'd) - Interest

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Newington, LL		2406	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance

Name of Facility		License No.		Report for Year Ended				Page	of
Senior Philanthropy of Newington,		2406		9/30/2023				27	37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment			\$						
A. Item		Rate	Amount						
Lender									
Address of Lender									
2. Other (Specify)			\$						
A. Item		Rate	Amount						
Lender									
Address of Lender									
B. Item		Rate	Amount						
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify) Interest Expense			\$	116,767	116,767				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	116,767	116,767				
14. Insurance									
a. Insurance on Property (buildings only)			\$	31,003	31,003				
b. Insurance on Automobiles			\$	5,582	5,582				
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify) General Liability & Other			\$	180,319	180,319				
14d. Total Insurance Expenditures (14a + b + c)			\$	216,904	216,904				
15. Total All Expenditures (A-13 thru C-14)			\$	16,199,318	17,032,660	(833,342)			

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page of	
Senior Philanthropy of Newington, LLC d2406				9/30/2023		30 37	
Item				Total	CCNH / RHNS	(Specify)	Other
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	9,910,588	9,910,588		
	b.	Medicaid Room and Board Contractual Allowance **	\$				
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	1,213,588	1,213,588		
	b.	Medicare Room and Board Contractual Allowance **	\$	(19,712)	(19,712)		
4.	a.	Private-Pay Residents and Other	\$	3,387,248	3,387,248		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(652)	(652)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	59,099	59,099		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(59,099)	(59,099)		
	c.	Prescription Drugs - Non-Medicare	\$				
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	112,010	112,010		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	(72,521)	(72,521)		
	c.	Physical Therapy - Non-Medicare	\$	277,631	277,631		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(197,729)	(197,729)		
4.	a.	Speech Therapy - Medicare	\$	131,848	131,848		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	(100,921)	(100,921)		
	c.	Speech Therapy - Non-Medicare	\$	226,369	226,369		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(192,717)	(192,717)		
5.	a.	Occupational Therapy - Medicare	\$	127,757	127,757		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	(77,625)	(77,625)		
	c.	Occupational Therapy - Non-Medicare	\$	150,380	150,380		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(65,563)	(65,563)		
6.	a.	Other (Specify) - Medicare	\$	(36,123)	(36,123)		
	b.	Other (Specify) - Non-Medicare	\$	78,045	78,045		
III. Total Resident Revenue (Section I. thru Section II.)				\$	14,851,901	14,851,901	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$	24	24	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$	34,266	34,266	
V. Total Other Revenue (1 thru 8)				\$	34,290	34,290	
VI. Total All Revenue (III +V)				\$	14,886,191	14,886,191	

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II 6a	Other Ancillary Rev>Part B	\$ 223		
30 II 6a	Other Ancillary Rev>Part B>Sequester	\$ (2,100)		
30 II 6a	Vaccine Rev>Part B	\$ 2,239		
30 II 6a	Revenue Adjustments>Medicare A	\$ 27		
30 II 6a	Revenue Adjustments>Part B	\$ (36,512)		
Total Other Resident Revenue - Medicare		\$ (36,123)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II 6b	Pharmacy Rev>Medicare HMO	\$ 501		
30 II 6b	Other Ancillary Rev>HMO>Sequester	\$ 468		
30 II 6b	Other Ancillary Rev>Medicare HMO	\$ 63,225		
30 II 6b	Vaccine Revenue>Medicare HMO	\$ 2,166		
30 II 6b	Other Rev>HMO>Incentive Payments	\$ 12,700		
30 II 6b	Revenue Adjustments>Private	\$ (1,009)		
30 II 6b	Revenue Adjustments>HMO	\$ (376)		
30 II 6b	Revenue Adjustments>Medicare HMO	\$ 370		
Total Other Resident Revenue		\$ 78,045	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest Income	N/A	\$ 24		
Total Interest Income			\$ 24	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Other Rev>Miscellaneous(Disallowed on Page 16a)	\$ 2		
30 IV 8	Other Revenue>Prior Period Income(No Related Expense)	\$ 33,152		
30 IV 8	Other Rev>Medical Records(Disallowed on Page 16a)	\$ 1,112		
Total Other Revenue		\$ 34,266	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(66,105)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,490,767
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	335,784
a. _____				
b. _____				
c. _____				
d. See Schedule		335,784		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,760,446
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>861,474</u>		\$	433,862
	Accum. Depreciation <u>427,612</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,215,629</u>		\$	145,191
	Accum. Depreciation <u>1,070,438</u>	Net		
7. Motor Vehicles	*Historical Cost <u>57,861</u>		\$	43,753
	Accum. Depreciation <u>14,108</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(528,571)
F/S vs C/R NBV		(528,570)		
See Schedule		(1)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	94,235

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 1,161
31	A5	Prepaid Expenses>Personal Property Taxes	\$ 3,914
31	A5	Prepaid Expenses>Financing Costs	\$ 12,422
31	A5	Prepaid Expenses>RE Taxes	\$ 37,952
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 172,440
31	A5	Prepaid Expenses>Insurance - Property	\$ -
31	A5	Prepaid Expenses>Insurance - Auto	\$ 4,488
31	A5	Prepaid Expenses>Workers Comp	\$ 103,407
Total Prepaid Expenses			\$ 335,784

Schedule of Other Current Assets (Itemize) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
31	B9	Roundup	\$ (1)
Total Other Fixed Assets (Itemize)			\$ (1)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
33	A12	Other Current Payables>Misc. PR Deduction	\$ 274
33	A12	Other Current Payables>DTP RFMS	\$ 325
33	A12	Other Current Payable>Life Insurance	\$ (798)
Total Notes Payable			\$ (199)

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC		2406	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	2,854,681
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	
2. Land Improvements		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
3. Buildings		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4. Non-Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
5. Movable Equipment		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
6. Motor Vehicles		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$	
D. Investment and Other Assets					
1. Deferred Deposits				\$	
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost _____	Net	\$	
		Accum. Depreciation _____			
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care (<i>itemize</i>)				\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)				\$	(7,485)
Name and Address		Amount	Loan Date		
Due To/From Old Owner		(7,485) Var			
7. Other Assets (<i>itemize</i>)				\$	154,640
Other Assets>Escrow>Property Tax			3,614		
Other Assets>Escrow>Insurance			151,026		
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	147,155
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	3,001,836

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC d/b/a		2406	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,008,620
2. Notes Payable (<i>itemize</i>)				\$	(199)
See Schedule					(199)
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	250,105
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	19,844
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,531,763
Accrued Wages & Related>Benefit T		42,725	Accrued Expenses>Mana	567,922	
Accrued Expenses		35,950	Accrued Expenses>Work	96,921	
Accrued Expense>Medicaid>Bed Ta		219,490	Accrued Expenses>Health	428,593	
Accrued Expenses>Insurance - Genei		140,162	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,810,133

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Newington, LLC d/b/a		License No. 2406	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,810,133	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$ 2,506,969
Name and Address of Lender	Amount	Loan Date			
Due To/From Various	2,506,969	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 51,662
Long Term Debt>Capital Lease		51,662			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 2,558,631
C. Total All Liabilities (Lines A-13 + B-5)					\$ 5,368,764


G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	3,736
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(369,141)
6. Gain or Loss for Period			\$	(2,001,523)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(2,366,928)
C. Total Reserves and Net Worth			\$	(2,366,928)
D. Total Liabilities, Reserves, and Net Worth			\$	3,001,836

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Newington, LLC	2406	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(157,179)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,886,191
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	16,887,714
D. Net Income or Deficit			\$	(2,001,523)
E. Balance			\$	(2,158,702)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Pg 27 \$17,032.660				
F/S vs C/R Depreciation (144,946)				
Total Expenses \$16,887,714				
2. Other <i>(itemize)</i>				
Prior Period Adjustment (208,226)				
F-3. Total Additions			\$	(208,226)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(2,366,928)
	09/30/23			

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Newington, LLC		License No. 2406	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined		<input checked="" type="checkbox"/> (Specify)		<input checked="" type="checkbox"/> Other	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 2/2/24		
Printed Name of Preparer Matthew S. Bavolack					
Address 555 Long Wharf Dr 8th Floor, New Haven, CT, 06511			Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Estee Sturman			Phone Number 848-290-8221		
Contact Email Address EsteeS@lccally.com					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Newington, LLC d/b/a Newington Rapid Recovery Rehab Center for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Oasis Healthcare Group. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Oasis Healthcare Group and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 9, 2024



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date:
 Run Date: 2/9/2024

Provider Name:
 Provider Number:
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion:

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Newington Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
10-010-74	Cash>Operating>Newington	(58,138.00)	(58,138.00)			(58,138.00)	(21,461.00)
10-011-74	Cash>Petty Cash>Newington	871.00	871.00			871.00	427.00
10-020-01	Cash>Payroll>Cleared entered later	(3,174.00)	(3,174.00)			(3,174.00)	2,242.00
10-020-74	Cash>Payroll>Newington	1,834.00	1,834.00			1,834.00	(248.00)
10-061-74	Cash>Care Cost>Newington	500.00	500.00			500.00	0.00
11-100-00	Accounts Receivable>Miscellaneous	(2,145.00)	(2,145.00)			(2,145.00)	0.00
11-102-00	Accounts Receivable>Medicare A	88,226.00	88,226.00			88,226.00	139,218.00
11-103-00	Accounts Receivable>Part B	9,463.00	9,463.00			9,463.00	7,500.00
11-104-00	Accounts Receivable>Private	275,982.00	275,982.00			275,982.00	173,299.00
11-105-00	Accounts Receivable>HMO	57,061.00	57,061.00			57,061.00	37,632.00
11-106-00	Accounts Receivable>Medicare HMO	424,923.00	424,923.00			424,923.00	293,263.00
11-109-00	Accounts Receivable>Hospice	10,220.00	10,220.00			10,220.00	43,797.00
11-110-00	Accounts Receivable>Respite	5,000.00	5,000.00			5,000.00	0.00
11-111-00	Accounts Receivable>Medicaid	1,652,426.00	1,652,426.00			1,652,426.00	1,013,418.00
11-112-00	Accounts Receivable>Income	138,217.00	138,217.00			138,217.00	(29,551.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(173,206.00)	(173,206.00)			(173,206.00)	(38,214.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	4,600.00	4,600.00			4,600.00	0.00
12-000-00	Prepaid Expenses	1,161.00	1,161.00			1,161.00	0.00
12-125-00	Prepaid Expenses>Personal Property Taxes	3,914.00	3,914.00			3,914.00	0.00
12-153-00	Prepaid Expenses>Financing Costs	12,422.00	12,422.00			12,422.00	12,434.00
12-161-00	Prepaid Expenses>RE Taxes	37,952.00	37,952.00			37,952.00	33,542.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	172,440.00	172,440.00			172,440.00	160,631.00
12-165-00	Prepaid Expenses>Insurance - Property	0.00	0.00			0.00	902.00
12-167-00	Prepaid Expenses>Insurance - Auto	4,488.00	4,488.00			4,488.00	4,388.00
12-881-00	Prepaid Expenses>Workers Comp	103,407.00	103,407.00			103,407.00	108,592.00
13-127-00	Due From>Old Owner	(7,485.00)	(7,485.00)			(7,485.00)	(8,303.00)
14-131-00	Fixed Assets>Leasehold Improvements	14,585.00	14,585.00			14,585.00	4,977.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	92,632.00	92,632.00			92,632.00	0.00
14-135-00	Fixed Assets>Computer Software	867.00	867.00			867.00	867.00
15-131-00	Accum Depn>Leasehold Improvements	(431.00)	(431.00)			(431.00)	0.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(13,201.00)	(13,201.00)			(13,201.00)	(2,244.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)			(217.00)	(43.00)
17-283-91	Other Assets>Escrow>Property Tax	3,614.00	3,614.00			3,614.00	0.00
17-283-94	Other Assets>Escrow>Insurance	151,026.00	151,026.00			151,026.00	0.00
20-000-00	Accounts Payable	(1,008,620.00)	(1,008,620.00)			(1,008,620.00)	(1,037,886.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(274.00)	(274.00)			(274.00)	(314.00)
21-152-06	Other Current Payables>Employee>Other	0.00	0.00			0.00	(467.00)
21-354-00	Other Current Payables>DTF RFMS	(325.00)	(325.00)			(325.00)	45.00
21-884-00	Other Current Payable>Disability & Other Insurance	0.00	0.00			0.00	(458.00)
21-885-00	Other Current Payable>Life Insurance	798.00	798.00			798.00	1,257.00
23-000-00	Accrued Wages & Related	(250,105.00)	(250,105.00)			(250,105.00)	(242,757.00)
23-156-00	Accrued Wages & Related>PR Taxes	(19,844.00)	(19,844.00)			(19,844.00)	(43,376.00)
23-157-00	Accrued Wages & Related>Benefit Time	(42,725.00)	(42,725.00)			(42,725.00)	0.00
24-000-00	Accrued Expenses	(35,950.00)	(35,950.00)			(35,950.00)	(5,120.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(219,490.00)	(219,490.00)			(219,490.00)	3,112.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(140,162.00)	(140,162.00)			(140,162.00)	(127,287.00)
24-279-00	Accrued Expenses>Management Fee	72,927.00	72,927.00			72,927.00	(40,299.00)
24-881-00	Accrued Expenses>Workers Comp	(96,921.00)	(96,921.00)			(96,921.00)	(97,225.00)
24-882-00	Accrued Expenses>Health Insurance	(428,593.00)	(428,593.00)			(428,593.00)	(174,667.00)
26-175-00	Long Term Debt>Capital Lease	(51,662.00)	(51,662.00)			(51,662.00)	(65,439.00)
27-000-60	Due To/(From)>Golden Hill	86,884.00	86,884.00			86,884.00	157.00
27-000-68	Due To/(From)> Management	(24,368.00)	(24,368.00)			(24,368.00)	0.00
27-000-70	Due To/(From)>Petty Cash Box	3,023.00	3,023.00			3,023.00	1,064.00
27-000-73	Due To/(From)>Long Ridge	113,334.00	113,334.00			113,334.00	111,825.00
27-000-74	Due To/(From)>Newington	(1,500.00)	(1,500.00)			(1,500.00)	79.00
27-000-75	Due To/(From)>West River	(48,807.00)	(48,807.00)			(48,807.00)	1.00
27-000-76	Due To/(From)>Western	1,206.00	1,206.00			1,206.00	0.00
27-000-77	Due To/(From)>Cheshire	12,874.00	12,874.00			12,874.00	(12,464.00)
27-000-96	Due To/(From)>Holdings Opco	(7,864.00)	(7,864.00)			(7,864.00)	0.00
27-000-98	Due To/(From)>CT Holdco	(2,667,716.00)	(2,667,716.00)			(2,667,716.00)	(442,274.00)
27-102-00	Due To/(From)>Medicare A	86.00	86.00			86.00	0.00
27-102-14	Due To/(From)>Medicare A>Sequester	4,137.00	4,137.00			4,137.00	0.00
27-105-00	Due To/(From)>HMO	(56,903.00)	(56,903.00)			(56,903.00)	0.00
27-127-00	Due To (from)>Old Owner CT	10,458.00	10,458.00			10,458.00	(197,570.00)
27-172-00	Due To/(From)>Vendor	6,375.00	6,375.00			6,375.00	6,375.00
27-500-00	Due to/(from)>Old Owner Reconciled AR	61,812.00	61,812.00			61,812.00	0.00
30-000-00	Retained Earnings	369,141.00	369,141.00			369,141.00	0.00
300000	Retained Earnings	0.00	0.00			0.00	367,563.00
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(1,868.00)	(1,868.00)			(1,868.00)	(89.00)
31-402-85	Partners' Equity>Kalmen Schreiber>Capital Contributions	(1,868.00)	(1,868.00)			(1,868.00)	(89.00)
310101	Routine Services Private	0.00	0.00			0.00	(2,298,197.00)
310103	Pharmacy Private	0.00	0.00			0.00	(4,103.00)
310105	Laboratory Private	0.00	0.00			0.00	(1,235.00)
310106	Physical Therapy Private	0.00	0.00			0.00	(1,520.00)
310107	Speech Therapy Private	0.00	0.00			0.00	(525.00)
310108	Occupational Therapy Private	0.00	0.00			0.00	(1,720.00)
310122	Covid Swabbing Tests Private	0.00	0.00			0.00	(648.00)
310195	Routine Revenue Adjustment Private	0.00	0.00			0.00	648.00
310201	Routine Services Medicare A	0.00	0.00			0.00	(702,714.00)
310203	Pharmacy Medicare A	0.00	0.00			0.00	(55,713.00)
310205	Laboratory Medicare A	0.00	0.00			0.00	(32,996.00)
310206	Physical Therapy Medicare A	0.00	0.00			0.00	(144,480.00)

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
310207	Speech Therapy Medicare A	0.00	0.00			0.00	(53,550.00)
310208	Occupational Therapy Medicare A	0.00	0.00			0.00	(168,320.00)
310215	X-Ray Medicare A	0.00	0.00			0.00	(5,218.00)
310222	Covid Swabbing Tests Medicare A	0.00	0.00			0.00	(868.00)
310295	Sequestration Medicare A	0.00	0.00			0.00	1,659.00
310298	Contract Adj-Room Medicare A	0.00	0.00			0.00	(250,255.00)
310299	Contract Adj-Ancillary Medicare A	0.00	0.00			0.00	480,641.00
310301	Routine Services Medicaid	0.00	0.00			0.00	(12,301,637.00)
310303	Pharmacy Medicaid	0.00	0.00			0.00	(19,641.00)
310305	Laboratory Medicaid	0.00	0.00			0.00	(4,469.00)
310306	Physical Therapy Medicaid	0.00	0.00			0.00	(81,160.00)
310307	Speech Therapy Medicaid	0.00	0.00			0.00	(42,450.00)
310308	Occupational Therapy Medicaid	0.00	0.00			0.00	(125,160.00)
310312	IV Therapy Medicaid	0.00	0.00			0.00	(3,941.00)
310322	Covid Swabbing Tests Medicaid	0.00	0.00			0.00	(9,652.00)
310395	Contract Adj-Retro Adj Medicaid	0.00	0.00			0.00	3,482.00
310398	Contract Adj-Room Medicaid	0.00	0.00			0.00	5,156,203.00
310399	Contract Adj-Ancillary Medicaid	0.00	0.00			0.00	288,473.00
310406	Physical Therapy Medicare B	0.00	0.00			0.00	(65,520.00)
310407	Speech Therapy Medicare B	0.00	0.00			0.00	(64,875.00)
310408	Occupational Therapy Medicare B	0.00	0.00			0.00	(52,240.00)
310410	Flu Shots Medicare B	0.00	0.00			0.00	(2,560.00)
310422	Covid Swabbing Tests Medicare B	0.00	0.00			0.00	(14,422.00)
310498	Sequestration Medicare B	0.00	0.00			0.00	271.00
310499	Contract Adj-Ancillary Medicare B	0.00	0.00			0.00	98,657.00
310501	Routine Services Hospice	0.00	0.00			0.00	(449,735.00)
310503	Pharmacy Hospice	0.00	0.00			0.00	(5,875.00)
310505	Laboratory Hospice	0.00	0.00			0.00	(688.00)
310506	Physical Therapy Hospice	0.00	0.00			0.00	720.00
310507	Speech Therapy Hospice	0.00	0.00			0.00	(300.00)
310508	Occupational Therapy Hospice	0.00	0.00			0.00	200.00
310522	Covid Swabbing Tests Hospice	0.00	0.00			0.00	(2,012.00)
310598	Contract Adj-Room Hospice	0.00	0.00			0.00	200,322.00
310599	Contract Adj-Ancillary Hospice	0.00	0.00			0.00	7,954.00
310601	Routine Services Insurance	0.00	0.00			0.00	(16,708.00)
310603	Pharmacy Insurance	0.00	0.00			0.00	(1,000.00)
310605	Laboratory Insurance	0.00	0.00			0.00	(429.00)
310606	Physical Therapy Insurance	0.00	0.00			0.00	(2,120.00)
310608	Occupational Therapy Insurance	0.00	0.00			0.00	(2,840.00)
310698	Contract Adj-Room Insurance	0.00	0.00			0.00	3,308.00
310699	Contract Adj-Ancillary Insurance	0.00	0.00			0.00	6,389.00
310801	Routine Services HMO	0.00	0.00			0.00	(1,370,642.00)
310803	Pharmacy HMO	0.00	0.00			0.00	(101,610.00)
310805	Laboratory HMO	0.00	0.00			0.00	(91,425.00)
310806	Physical Therapy HMO	0.00	0.00			0.00	(402,720.00)
310807	Speech Therapy HMO	0.00	0.00			0.00	(190,350.00)
310808	Occupational Therapy HMO	0.00	0.00			0.00	(521,040.00)
310810	IV Therapy HMO	0.00	0.00			0.00	(11,866.00)
310815	X-Ray HMO	0.00	0.00			0.00	(17,714.00)
310822	Covid Swabbing Test HMO	0.00	0.00			0.00	(36,964.00)
310850	Evercare Revenue HMO	0.00	0.00			0.00	(64,495.00)
310895	Sequestration HMO	0.00	0.00			0.00	1,636.00
310898	Contract Adj-Room HMO	0.00	0.00			0.00	258,298.00
310899	Contract Adj-Ancillary HMO	0.00	0.00			0.00	1,268,328.00
40-102-00	Room & Board Revenue>Medicare A	(1,166,335.00)	(1,166,335.00)			(1,166,335.00)	(342,631.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(47,253.00)	(47,253.00)			(47,253.00)	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	19,712.00	19,712.00			19,712.00	3,388.00
40-104-00	Room & Board Revenue>Private	(1,360,532.00)	(1,360,532.00)			(1,360,532.00)	(454,148.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(123,017.00)	(123,017.00)			(123,017.00)	0.00
40-105-00	Room & Board Revenue>HMO	(61,002.00)	(61,002.00)			(61,002.00)	(21,770.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	16,679.00	16,679.00			16,679.00	0.00
40-105-14	Room & Board Revenue>HMO>Sequester	1,491.00	1,491.00			1,491.00	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(1,531,187.00)	(1,531,187.00)			(1,531,187.00)	(384,885.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	5,428.00	5,428.00			5,428.00	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	652.00	652.00			652.00	168.00
40-109-00	Room & Board Revenue>Hospice	(377,748.00)	(377,748.00)			(377,748.00)	(77,841.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	47,640.00	47,640.00			47,640.00	0.00
40-110-00	Room & Board Revenue>Respite	(2,500.00)	(2,500.00)			(2,500.00)	0.00
40-110-09	Room & Board Revenue>Respite>Sales Adjustments	(2,500.00)	(2,500.00)			(2,500.00)	0.00
40-111-00	Room & Board Revenue>Medicaid	(10,071,480.00)	(10,071,480.00)			(10,071,480.00)	(2,441,813.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	160,892.00	160,892.00			160,892.00	0.00
41-102-00	Pharmacy Rev>Medicare A	(59,099.00)	(59,099.00)			(59,099.00)	0.00
41-102-01	Pharmacy Rev>Medicare A>C/A	59,099.00	59,099.00			59,099.00	0.00
41-106-00	Pharmacy Rev>Medicare HMO	(501.00)	(501.00)			(501.00)	0.00
410101	Administrator	0.00	0.00			0.00	143,752.00
410102	DON	0.00	0.00			0.00	88,979.00
410104	MDS Coord/MDS Asst	0.00	0.00			0.00	211,310.00
410106	Inservice Coordinator	0.00	0.00			0.00	3,365.00
410107	ADON/Unit Manager	0.00	0.00			0.00	93,406.00
410116	Orientation	0.00	0.00			0.00	1,229.00
410120	Vacation/Sick/Holiday	0.00	0.00			0.00	39,958.00
410121	Payroll Taxes-FICA	0.00	0.00			0.00	39,644.00
410122	Payroll Taxes-SUI	0.00	0.00			0.00	2,099.00
410123	Workers Comp	0.00	0.00			0.00	3,510.00
410124	Payroll Taxes-FUTA	0.00	0.00			0.00	284.00
410125	Employee Health Insurance	0.00	0.00			0.00	61,186.00
410126	Employee Life Insurance	0.00	0.00			0.00	726.00
410127	Employee Dental Insurance	0.00	0.00			0.00	407.00
410128	Employee Vision Insurance	0.00	0.00			0.00	178.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
410130	Recruitment	0.00	0.00			0.00	500.00
410134	Dues/Subscriptions	0.00	0.00			0.00	4,989.00
410135	Employee Expense	0.00	0.00			0.00	1,109.00
410136	Contracted Services	0.00	0.00			0.00	3,825.00
410137	Software	0.00	0.00			0.00	11,849.00
410141	Telephone	0.00	0.00			0.00	17.00
410176	Equipment Minor	0.00	0.00			0.00	5,885.00
410195	Mileage/Travel	0.00	0.00			0.00	1,035.00
410199	Licesnes/Permits	0.00	0.00			0.00	1,488.00
410201	RN	0.00	0.00			0.00	640,574.00
410202	RN-OT	0.00	0.00			0.00	49,443.00
410203	Orientation-RN	0.00	0.00			0.00	3,328.00
410204	LPN	0.00	0.00			0.00	685,916.00
410205	LPN-OT	0.00	0.00			0.00	82,853.00
410206	Orientation-LPN	0.00	0.00			0.00	3,256.00
410207	CNA	0.00	0.00			0.00	1,340,887.00
410208	CNA-OT	0.00	0.00			0.00	72,945.00
410209	Orientation-CNA	0.00	0.00			0.00	21,731.00
410210	Ward Clerk/Staff Coord	0.00	0.00			0.00	67,796.00
410212	Ward Clerk/Staff Coord-OT	0.00	0.00			0.00	2.00
410220	Vacation/Sick/Holiday	0.00	0.00			0.00	371,942.00
410221	Payroll Taxes-FICA	0.00	0.00			0.00	251,441.00
410222	Payroll Taxes-SUI	0.00	0.00			0.00	28,014.00
410223	Workers Comp	0.00	0.00			0.00	41,309.00
410224	Payroll Taxes-FUTA	0.00	0.00			0.00	3,967.00
410225	Employee Health Insurance	0.00	0.00			0.00	546,439.00
410228	Employee Life Insurance	0.00	0.00			0.00	1,559.00
410227	Employee Dental Insurance	0.00	0.00			0.00	(451.00)
410229	Employee Vision Insurance	0.00	0.00			0.00	2,220.00
410230	Recruitment	0.00	0.00			0.00	5,412.00
410232	Background Checks	0.00	0.00			0.00	1,595.00
410233	Training/Seminars/Courses	0.00	0.00			0.00	32,455.00
410234	Dues/Subscriptions	0.00	0.00			0.00	4,796.00
410235	Employee Expense	0.00	0.00			0.00	4,003.00
410236	Uniforms	0.00	0.00			0.00	40,047.00
410241	Pension	0.00	0.00			0.00	229,367.00
410260	Holiday Worked-RN	0.00	0.00			0.00	7,539.00
410261	Holiday Worked-LPN	0.00	0.00			0.00	11,204.00
410262	Holiday Worked-CNA	0.00	0.00			0.00	20,619.00
410501	Salaries	0.00	0.00			0.00	29,403.00
410502	Overtime	0.00	0.00			0.00	1,038.00
410520	Vacation/Sick/Holiday	0.00	0.00			0.00	6,170.00
410521	Payroll Taxes-FICA	0.00	0.00			0.00	2,647.00
410522	Payroll Taxes-SUI	0.00	0.00			0.00	315.00
410523	Workers Comp	0.00	0.00			0.00	17.00
410524	Payroll Taxes-FUTA	0.00	0.00			0.00	42.00
410525	Employee Health Insurance	0.00	0.00			0.00	3,581.00
410526	Employee Life Insurance	0.00	0.00			0.00	20.00
410527	Employee Dental Insurance	0.00	0.00			0.00	118.00
410528	Employee Vision Insurance	0.00	0.00			0.00	20.00
410533	Training/Seminars/Courses	0.00	0.00			0.00	348.00
410537	Uniforms	0.00	0.00			0.00	225.00
410541	Pension	0.00	0.00			0.00	3,019.00
410601	Salaries	0.00	0.00			0.00	127,490.00
410620	Vacation/Sick/Holiday	0.00	0.00			0.00	7,356.00
410621	Payroll Taxes-FICA	0.00	0.00			0.00	9,791.00
410622	Payroll Taxes-SUI	0.00	0.00			0.00	1,100.00
410623	Workers Comp	0.00	0.00			0.00	3,200.00
410624	Payroll Taxes-FUTA	0.00	0.00			0.00	168.00
410625	Employee Health Insurance	0.00	0.00			0.00	7,960.00
410626	Employee Life Insurance	0.00	0.00			0.00	147.00
410627	Employee Dental Insurance	0.00	0.00			0.00	(714.00)
410628	Employee Vision Insurance	0.00	0.00			0.00	19.00
410700	Purchased Services - Other	0.00	0.00			0.00	23,708.00
410701	Medical Director	0.00	0.00			0.00	33,840.00
410702	Pharmacy Consultant	0.00	0.00			0.00	16,665.00
410707	Physician Services	0.00	0.00			0.00	(113.00)
410708	Agency Services-RN	0.00	0.00			0.00	54,603.00
410709	Agency Service-LPN	0.00	0.00			0.00	183,333.00
410710	Agency Services-CNA	0.00	0.00			0.00	102,608.00
410733	Floor Stock Drugs & Supplies	0.00	0.00			0.00	26,927.00
410741	Oxygen	0.00	0.00			0.00	9,068.00
410742	Inhalation Supplies	0.00	0.00			0.00	16,049.00
410743	IV Supplies-Medicaid	0.00	0.00			0.00	2,182.00
410748	COVID Testing	0.00	0.00			0.00	8,666.00
410750	Resident Transportation	0.00	0.00			0.00	4,237.00
410751	Laboratory	0.00	0.00			0.00	52,608.00
410752	X-Ray	0.00	0.00			0.00	8,228.00
410753	Pharmacy Credits	0.00	0.00			0.00	(2,648.00)
410756	Pharmacy-RX-Medicaid	0.00	0.00			0.00	19,884.00
410757	Pharmacy-RX-Medicare	0.00	0.00			0.00	43,988.00
410758	Pharmacy-RX-Managed Care	0.00	0.00			0.00	75,320.00
410759	Pharmacy-OTC-Medicaid	0.00	0.00			0.00	2,380.00
410760	Pharmacy-OTC-Medicare	0.00	0.00			0.00	339.00
410761	Incontinent Supplies	0.00	0.00			0.00	38,086.00
410762	Medical Supplies	0.00	0.00			0.00	30,458.00
410763	Nursing Supplies	0.00	0.00			0.00	94,038.00
410764	Nutritional Supplements	0.00	0.00			0.00	27,901.00
410765	Equipment Rental	0.00	0.00			0.00	32,734.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
410767	Equipment Repairs	0.00	0.00			0.00	3,492.00
410768	Equipment Minor	0.00	0.00			0.00	10,753.00
410769	Pharmacy-RX-Other	0.00	0.00			0.00	7,062.00
410770	Pharmacy-OTC-Other	0.00	0.00			0.00	285.00
410771	IV Drugs-Managed Care	0.00	0.00			0.00	8,114.00
410772	IV Supplies-Managed Care	0.00	0.00			0.00	7.00
410773	IV Drugs-Medicaid	0.00	0.00			0.00	235.00
410774	Medical Waste Disposal	0.00	0.00			0.00	1,973.00
410792	Physical Therapist-Outside Cont	0.00	0.00			0.00	167,033.00
410793	Occupational Therapist-Out Cont	0.00	0.00			0.00	199,728.00
410794	Speech Therapist-Outside Contr	0.00	0.00			0.00	96,271.00
410799	Purchased Services-Other	0.00	0.00			0.00	34,188.00
410855	Dental Consultants	0.00	0.00			0.00	13,086.00
410997	Quality Assessment Fee	0.00	0.00			0.00	620,384.00
410998	Bad Debt Expense	0.00	0.00			0.00	1,424,453.00
42-102-00	PT Revenue>Medicare A	(72,521.00)	(72,521.00)			(72,521.00)	(18,418.00)
42-102-01	PT Revenue>Medicare A>C/A	72,521.00	72,521.00			72,521.00	18,418.00
42-103-00	PT Revenue>Part B	(39,489.00)	(39,489.00)			(39,489.00)	(11,008.00)
42-105-00	PT Revenue>HMO	(3,333.00)	(3,333.00)			(3,333.00)	(1,685.00)
42-105-01	PT Revenue>HMO>C/A	2,373.00	2,373.00			2,373.00	0.00
42-106-00	PT Revenue>Medicare HMO	(223,058.00)	(223,058.00)			(223,058.00)	(45,562.00)
42-106-01	PT Revenue>Medicare HMO>C/A	144,116.00	144,116.00			144,116.00	37,811.00
42-111-00	PT Revenue>Medicaid	(51,240.00)	(51,240.00)			(51,240.00)	(3,913.00)
42-111-01	PT Revenue>Medicaid>C/A	51,240.00	51,240.00			51,240.00	3,913.00
43-102-00	OT Revenue>Medicare A	(77,625.00)	(77,625.00)			(77,625.00)	(20,982.00)
43-102-01	OT Revenue>Medicare A>C/A	77,625.00	77,625.00			77,625.00	20,982.00
43-103-00	OT Revenue>Part B	(50,132.00)	(50,132.00)			(50,132.00)	(12,044.00)
43-105-00	OT Revenue>HMO	(4,721.00)	(4,721.00)			(4,721.00)	(1,730.00)
43-105-01	OT Revenue>HMO>C/A	5,056.00	5,056.00			5,056.00	0.00
43-106-00	OT Revenue>Medicare HMO	(261,206.00)	(261,206.00)			(261,206.00)	(61,683.00)
43-106-01	OT Revenue>Medicare HMO>C/A	176,054.00	176,054.00			176,054.00	51,825.00
43-111-00	OT Revenue>Medicaid	(60,507.00)	(60,507.00)			(60,507.00)	(11,683.00)
43-111-01	OT Revenue>Medicaid>C/A	60,507.00	60,507.00			60,507.00	11,683.00
44-102-00	ST Revenue>Medicare A	(100,921.00)	(100,921.00)			(100,921.00)	(18,434.00)
44-102-01	ST Revenue>Medicare A>C/A	100,921.00	100,921.00			100,921.00	18,434.00
44-103-00	ST Revenue>Part B	(30,927.00)	(30,927.00)			(30,927.00)	(14,533.00)
44-105-00	ST Revenue>HMO	(6,578.00)	(6,578.00)			(6,578.00)	(1,813.00)
44-105-01	ST Revenue>HMO>C/A	2,976.00	2,976.00			2,976.00	0.00
44-106-00	ST Revenue>Medicare HMO	(175,296.00)	(175,296.00)			(175,296.00)	(32,683.00)
44-106-01	ST Revenue>Medicare HMO>C/A	145,246.00	145,246.00			145,246.00	28,457.00
44-111-00	ST Revenue>Medicaid	(44,495.00)	(44,495.00)			(44,495.00)	(6,620.00)
44-111-01	ST Revenue>Medicaid>C/A	44,495.00	44,495.00			44,495.00	6,620.00
440107	Cooks	0.00	0.00			0.00	132,313.00
440108	Cooks-Overtime	0.00	0.00			0.00	830.00
440109	Orientation	0.00	0.00			0.00	187.00
440113	Dietary Aides	0.00	0.00			0.00	196,078.00
440114	Dietary Aides-Overtime	0.00	0.00			0.00	8,612.00
440120	Vacation/Sick/Holiday	0.00	0.00			0.00	30,837.00
440121	Payroll Taxes-FICA	0.00	0.00			0.00	27,707.00
440122	Payroll Taxes-SUI	0.00	0.00			0.00	4,562.00
440123	Workers Comp	0.00	0.00			0.00	3,154.00
440124	Payroll Taxes-FUTA	0.00	0.00			0.00	687.00
440125	Employee Health Insurance	0.00	0.00			0.00	67,792.00
440126	Employee Life Insurance	0.00	0.00			0.00	173.00
440127	Employee Dental Insurance	0.00	0.00			0.00	238.00
440128	Employee Vision Insurance	0.00	0.00			0.00	209.00
440136	Uniforms	0.00	0.00			0.00	1,474.00
440137	Contracted Services	0.00	0.00			0.00	103,170.00
440141	Pension	0.00	0.00			0.00	26,852.00
440142	Training Fund	0.00	0.00			0.00	3,400.00
440199	Licenses/Permits	0.00	0.00			0.00	425.00
440803	Raw Food	0.00	0.00			0.00	380,779.00
440807	Dietary Supplies	0.00	0.00			0.00	823.00
440815	Consultant	0.00	0.00			0.00	63,595.00
440820	Maintenance & Repairs	0.00	0.00			0.00	8,496.00
450104	Housekeeping Staff	0.00	0.00			0.00	162,354.00
450105	Housekeeping Staff-OT	0.00	0.00			0.00	3,491.00
450107	Housekeeping Porter	0.00	0.00			0.00	39,978.00
450108	Housekeeping Porter-OT	0.00	0.00			0.00	1,906.00
450110	Contracted Services	0.00	0.00			0.00	85,548.00
450120	Vacation/Sick/Holiday	0.00	0.00			0.00	30,452.00
450121	Payroll Taxes-FICA	0.00	0.00			0.00	17,541.00
450122	Payroll Taxes-SUI	0.00	0.00			0.00	2,775.00
450123	Workers Comp	0.00	0.00			0.00	1,844.00
450124	Payroll Taxes-FUTA	0.00	0.00			0.00	429.00
450125	Employee Health Insurance	0.00	0.00			0.00	11,418.00
450126	Employee Life Insurance	0.00	0.00			0.00	180.00
450127	Employee Dental Insurance	0.00	0.00			0.00	180.00
450128	Employee Vision Insurance	0.00	0.00			0.00	(577.00)
450136	Uniforms	0.00	0.00			0.00	147.00
450141	Pension	0.00	0.00			0.00	1,404.00
450142	Training Fund	0.00	0.00			0.00	17,448.00
450871	Cleaning Supplies	0.00	0.00			0.00	2,298.00
450875	Maintenance & Repairs	0.00	0.00			0.00	1,794.00
450876	Equipment Minor	0.00	0.00			0.00	315.00
46-102-00	Lab Rev>Medicare A	0.00	0.00			0.00	268.00
46-102-01	Lab Rev>Medicare A>C/A	(916.00)	(916.00)			(916.00)	0.00
460104	Laundry Staff	916.00	916.00			916.00	0.00
460105	Laundry Staff-OT	0.00	0.00			0.00	30,877.00
		0.00	0.00			0.00	1.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
460107	Contract Services	0.00	0.00			0.00	188,890.00
460120	Vacation/Sick/Holiday	0.00	0.00			0.00	5,229.00
460121	Payroll Taxes-FICA	0.00	0.00			0.00	2,775.00
460122	Payroll Taxes-SUI	0.00	0.00			0.00	315.00
460123	Workers Comp	0.00	0.00			0.00	241.00
460124	Payroll Taxes-FUTA	0.00	0.00			0.00	42.00
460125	Employee Health Insurance	0.00	0.00			0.00	4,180.00
460126	Employee Life Insurance	0.00	0.00			0.00	20.00
460127	Employee Dental Insurance	0.00	0.00			0.00	39.00
460138	Uniforms	0.00	0.00			0.00	225.00
460141	Pension	0.00	0.00			0.00	3,037.00
460142	Training Fund	0.00	0.00			0.00	354.00
460820	Maintenance & Repairs	0.00	0.00			0.00	1,123.00
47-103-00	Other Ancillary Rev>Part B	(223.00)	(223.00)			(223.00)	0.00
47-103-14	Other Ancillary Rev>Part B>Sequester	2,100.00	2,100.00			2,100.00	422.00
47-105-14	Other Ancillary Rev>HMO>Sequester	(468.00)	(468.00)			(468.00)	0.00
47-106-00	Other Ancillary Rev>Medicare HMO	(63,225.00)	(63,225.00)			(63,225.00)	(37,607.00)
470104	Maintenance Staff	0.00	0.00			0.00	22,003.00
470105	Maintenance Staff-OT	0.00	0.00			0.00	488.00
470120	Vacation/Sick/Holiday	0.00	0.00			0.00	4,631.00
470121	Payroll Taxes-FICA	0.00	0.00			0.00	2,015.00
470122	Payroll Taxes-SUI	0.00	0.00			0.00	315.00
470123	Workers Comp	0.00	0.00			0.00	(50.00)
470124	Payroll Taxes-FUTA	0.00	0.00			0.00	42.00
470125	Employee Health Insurance	0.00	0.00			0.00	9,045.00
470126	Employee Life Insurance	0.00	0.00			0.00	20.00
470127	Employee Dental Insurance	0.00	0.00			0.00	42.00
470128	Contracted Maintenance	0.00	0.00			0.00	69,425.00
470129	Employee Vision Insurance	0.00	0.00			0.00	38.00
470135	Employee Expense	0.00	0.00			0.00	2,558.00
470136	Uniforms	0.00	0.00			0.00	225.00
470141	Pension	0.00	0.00			0.00	2,244.00
470142	Training Fund	0.00	0.00			0.00	264.00
470199	Licenses/Permits	0.00	0.00			0.00	240.00
470820	Maintenance & Repairs	0.00	0.00			0.00	18,821.00
470821	Electrical	0.00	0.00			0.00	3,939.00
470822	Plumbing	0.00	0.00			0.00	6,936.00
470823	HVAC/Boiler	0.00	0.00			0.00	23,056.00
470824	Paint	0.00	0.00			0.00	544.00
470826	Small Tools	0.00	0.00			0.00	74.00
470829	Alarm Maintenance & Repairs	0.00	0.00			0.00	11,814.00
470830	Ground Maintenance	0.00	0.00			0.00	29,397.00
470832	Sprinklers	0.00	0.00			0.00	1,863.00
470833	Elevator	0.00	0.00			0.00	8,557.00
470834	Pest Control	0.00	0.00			0.00	2,788.00
470876	68500 -> Equipment Minor	0.00	0.00			0.00	989.00
470901	68100 -> Office Supplies	0.00	0.00			0.00	302.00
470970	67200 -> Waste Disposal	0.00	0.00			0.00	31,666.00
48-103-00	Vaccine Rev>Part B	(2,239.00)	(2,239.00)			(2,239.00)	0.00
48-106-00	Vaccine Revenue>Medicare HMO	(2,166.00)	(2,166.00)			(2,166.00)	0.00
480104	Reception/Security Staff	0.00	0.00			0.00	61,881.00
480106	62400 -> Orientation	0.00	0.00			0.00	176.00
480120	66700 -> Vacation/Sick/Holiday	0.00	0.00			0.00	6,481.00
480121	66000 -> Payroll Taxes-FICA	0.00	0.00			0.00	5,216.00
480122	64400 -> Payroll Taxes-SUI	0.00	0.00			0.00	964.00
480123	64300 -> Workers Comp	0.00	0.00			0.00	500.00
480124	64900 -> Payroll Taxes-FUTA	0.00	0.00			0.00	173.00
480125	Employee Health Insurance	0.00	0.00			0.00	(1,471.00)
480126	63300 -> Employee Life Insurance	0.00	0.00			0.00	20.00
480127	Employee Dental Insurance	0.00	0.00			0.00	233.00
480129	Employee Vision Insurance	0.00	0.00			0.00	36.00
480136	62000 -> Uniforms	0.00	0.00			0.00	225.00
480141	62500 -> Pension	0.00	0.00			0.00	3,828.00
480142	Training Fund	0.00	0.00			0.00	659.00
490858	Special Events	0.00	0.00			0.00	708.00
500891	Vehicle Fuel	0.00	0.00			0.00	40.00
51-100-00	Other Rev>Miscellaneous	(2.00)	(2.00)			(2.00)	(299.00)
51-105-13	Other Rev>HMO>Incentive Payments	(12,700.00)	(12,700.00)			(12,700.00)	0.00
51-160-00	Other Rev>Interest	(24.00)	(24.00)			(24.00)	0.00
51-500-00	Other Revenue>Prior Period Income	(33,152.00)	(33,152.00)			(33,152.00)	0.00
51-818-00	Other Rev>Medical Records	(1,112.00)	(1,112.00)			(1,112.00)	(305.00)
52-102-00	Revenue Adjustments>Medicare A	(27.00)	(27.00)			(27.00)	(1.00)
52-103-00	Revenue Adjustments>Part B	36,512.00	36,512.00			36,512.00	0.00
52-104-00	Revenue Adjustments>Private	1,009.00	1,009.00			1,009.00	0.00
52-105-00	Revenue Adjustments>HMO	376.00	376.00			376.00	0.00
52-106-00	Revenue Adjustments>Medicare HMO	(370.00)	(370.00)			(370.00)	0.00
55-000-00	Nursing Rental Expense	37,752.00	37,752.00			37,752.00	11,388.00
550101	Activities SNF Manager	0.00	0.00			0.00	35,568.00
550104	Activities Staff	0.00	0.00			0.00	48,327.00
550105	Activities Staff-OT	0.00	0.00			0.00	137.00
550120	Vacation/Sick/Holiday	0.00	0.00			0.00	20,200.00
550121	Payroll Taxes-FICA	0.00	0.00			0.00	7,485.00
550122	Payroll Taxes SUI	0.00	0.00			0.00	1,089.00
550123	Workers Comp	0.00	0.00			0.00	1,035.00
550124	Payroll Taxes-FUTA	0.00	0.00			0.00	128.00
550125	Employee Health Insurance	0.00	0.00			0.00	5,128.00
550126	Employee Life Insurance	0.00	0.00			0.00	116.00
550127	Employee Dental Insurance	0.00	0.00			0.00	(127.00)
550128	Employee Vision Insurance	0.00	0.00			0.00	20.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
550135	Employee Expense	0.00	0.00			0.00	25.00
550137	Uniforms	0.00	0.00			0.00	450.00
550141	Pension	0.00	0.00			0.00	4,707.00
550142	Training Fund	0.00	0.00			0.00	543.00
550850	Activities Supplies	0.00	0.00			0.00	2,915.00
550851	Entertainment	0.00	0.00			0.00	3,795.00
550852	Activities Events Food	0.00	0.00			0.00	1,807.00
550910	Computer Supplies	0.00	0.00			0.00	27.00
56-000-00	Medical Transportation Expense	2,110.00	2,110.00			2,110.00	0.00
560102	Salaries-Business Office	0.00	0.00			0.00	95,143.00
560103	Salaries-Human Resources/Payrol	0.00	0.00			0.00	53,612.00
560105	Overtime	0.00	0.00			0.00	552.00
560106	Orientation	0.00	0.00			0.00	333.00
560109	Salaries-Admissions Coordinator	0.00	0.00			0.00	62,081.00
560120	Vacation/Sick/Holiday	0.00	0.00			0.00	12,241.00
560121	Payroll Taxes-FICA	0.00	0.00			0.00	18,949.00
560122	Payroll Taxes-SUI	0.00	0.00			0.00	2,412.00
560123	Workers Comp	0.00	0.00			0.00	1,062.00
560124	Payroll Tax FUTA	0.00	0.00			0.00	420.00
560125	Employee Health Insurance	0.00	0.00			0.00	7,881.00
560126	Employee Life Insurance	0.00	0.00			0.00	310.00
560127	Employee Dental Insurance	0.00	0.00			0.00	708.00
560128	Employee Vision Insurance	0.00	0.00			0.00	109.00
560133	Training/Seminars/Courses	0.00	0.00			0.00	770.00
560134	Dues/Subscription	0.00	0.00			0.00	(1,878.00)
560135	Employee Expense	0.00	0.00			0.00	4,020.00
560140	Contracted Services	0.00	0.00			0.00	75,679.00
560199	Licenses/Permits	0.00	0.00			0.00	1,625.00
560711	Electric	0.00	0.00			0.00	89,122.00
560712	Gas/Oil	0.00	0.00			0.00	10,654.00
560713	Water/Sewar/Refuse	0.00	0.00			0.00	39,725.00
560714	Telephone Service	0.00	0.00			0.00	36,547.00
560715	Telephone Maintenance Contract	0.00	0.00			0.00	33,321.00
560717	Cable	0.00	0.00			0.00	9,926.00
560731	Real Estate Taxes	0.00	0.00			0.00	95,560.00
560733	Personal Property Taxes	0.00	0.00			0.00	7,774.00
560735	General Liability Insurance	0.00	0.00			0.00	76,968.00
560736	Property Insurance	0.00	0.00			0.00	20,466.00
560738	Auto Insurance	0.00	0.00			0.00	2,911.00
560739	Crime Insurance	0.00	0.00			0.00	349.00
560740	Insurance-Other	0.00	0.00			0.00	5,228.00
560742	Patient Trust Bond	0.00	0.00			0.00	2,617.00
560744	Res Reimburse Lost/Stolen Items	0.00	0.00			0.00	327.00
560746	Emergency Costs	0.00	0.00			0.00	1,652.00
560841	Contracted Services-Call System	0.00	0.00			0.00	23,679.00
560842	Conservator Fees	0.00	0.00			0.00	309.00
560843	Legal Fees	0.00	0.00			0.00	9,910.00
560844	Accounting/Audit Fees	0.00	0.00			0.00	5,377.00
560845	Payroll Processing Fees	0.00	0.00			0.00	33,425.00
560846	Professional Services	0.00	0.00			0.00	14,673.00
560850	Taxes - other	0.00	0.00			0.00	1,351.00
560876	Equipment Minor	0.00	0.00			0.00	1,817.00
560901	Office Supplies	0.00	0.00			0.00	13,817.00
560905	Copier Maintenance	0.00	0.00			0.00	3,034.00
560906	Copier Lease	0.00	0.00			0.00	8,258.00
560910	Computer Supplies	0.00	0.00			0.00	919.00
560911	Computer Maintenance	0.00	0.00			0.00	18,227.00
560912	Software Maintenance	0.00	0.00			0.00	105,591.00
560913	Internet	0.00	0.00			0.00	18,237.00
560915	Timeclock Software	0.00	0.00			0.00	14,926.00
560920	Forms/Printing	0.00	0.00			0.00	(53.00)
560925	Records Storage	0.00	0.00			0.00	3,001.00
560930	Postage	0.00	0.00			0.00	4,115.00
560931	Overnight Service	0.00	0.00			0.00	726.00
560941	Cell Phones	0.00	0.00			0.00	2,704.00
560950	Mileage Reimbursement	0.00	0.00			0.00	13,292.00
560960	Equipment Rental	0.00	0.00			0.00	828.00
560995	Collection Fees/Credit Card Fee	0.00	0.00			0.00	463.00
560996	Late fees/Fines/Finance Charges	0.00	0.00			0.00	11,074.00
560997	Bank Service Charges	0.00	0.00			0.00	8,758.00
57-000-00	Oxygen Expense	8,089.00	8,089.00			8,089.00	1,815.00
58-000-00	Lab Expense	47,547.00	47,547.00			47,547.00	700.00
580001	Interest Income	0.00	0.00			0.00	(1,355.00)
580006	Gain/Loss on Debt Forgiveness	0.00	0.00			0.00	(1,810,424.00)
580007	Covid Relief Income	0.00	0.00			0.00	(74,887.00)
59-000-00	Radiology Expense	6,295.00	6,295.00			6,295.00	2,240.00
590004	Interest Expense	0.00	0.00			0.00	4,329.00
590005	Rent Expense	0.00	0.00			0.00	1,108,624.00
590006	Depreciation-Buildings & Improv	0.00	0.00			0.00	28,738.00
590007	Depreciation-FF&E	0.00	0.00			0.00	74,143.00
590008	Depreciation-Vehicles	0.00	0.00			0.00	(20,750.00)
60-183-00	Nursing Expense>Supplies	100,645.00	100,645.00			100,645.00	31,015.00
60-183-74	Nursing Expense>Supplies>Covid 19	8,893.00	8,893.00			8,893.00	7,508.00
60-183-76	Nursing Expense>Supplies>TwinMed	12,215.00	12,215.00			12,215.00	0.00
60-184-00	Nursing Expense>Minor Equip & Supplies	8,874.00	8,874.00			8,874.00	3,010.00
60-185-00	Nursing Expense>Incontinence Supplies	55,017.00	55,017.00			55,017.00	13,455.00
60-204-00	Nursing Expense>Training & Education	488.00	488.00			488.00	660.00
60-205-00	Nursing Expense>Sanitation & Inclineration	1,152.00	1,152.00			1,152.00	53.00
60-207-00	Nursing Expense>Repairs & Maint	436.00	436.00			436.00	0.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
60-211-00	Nursing Expense>Clinical Services	1,862.00	1,862.00			1,862.00	7,346.00
60-212-00	Nursing Expense>Clinical Consultants	13,266.00	13,266.00		7,071.00	20,337.00	0.00
				RJE - 1	32,311.00		
60-230-00	Nursing Expense>Data Processing	8,088.00	8,088.00		32,311.00	40,399.00	250.00
				RJE - 1			
60-700-18	Nursing Expense>Contracted Service>RN	77,111.00	77,111.00			77,111.00	18,872.00
60-700-19	Nursing Expense>Contracted Service>LPN	656,206.00	656,206.00			656,206.00	118,968.00
60-700-20	Nursing Expense>Contracted Service>CNA	456,620.00	456,620.00			456,620.00	66,311.00
60-700-27	Contracted Nursing Admin	0.00	0.00		49,446.00	49,446.00	0.00
				RJE - 1	44,646.00		
				RJE - 4	4,800.00		
60-700-29	Nursing Expense>Contracted Service>LPNCovid19	57,862.00	57,862.00			57,862.00	0.00
60-700-30	Nursing Expense>Contracted Service>CNACovid19	29,351.00	29,351.00			29,351.00	0.00
60-801-80	Nursing Expense>CNA>Wages	489,320.00	489,320.00		809.00	490,129.00	308,880.00
				RJE - 2	809.00		
60-801-81	Nursing Expense>CNA>Overtime	288,157.00	288,157.00			288,157.00	44,555.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	1,115,241.00	1,115,241.00			1,115,241.00	178,767.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	132,742.00	132,742.00			132,742.00	18,520.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	3,488.00	3,488.00			3,488.00	1,493.00
60-801-88	Nursing Expense>CNA>Other Pay	5,657.00	5,657.00			5,657.00	0.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	147,019.00	147,019.00			147,019.00	38,556.00
60-801-91	Nursing Expense>CNA>Holiday Pay	54,454.00	54,454.00			54,454.00	6,246.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(42,069.00)	(42,069.00)			(42,069.00)	0.00
60-805-80	Nursing Expense>LPN>Wages	173,468.00	173,468.00			173,468.00	125,714.00
60-805-81	Nursing Expense>LPN>Overtime	109,357.00	109,357.00			109,357.00	18,520.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	539,814.00	539,814.00			539,814.00	100,831.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	43,463.00	43,463.00			43,463.00	7,869.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	734.00	734.00			734.00	391.00
60-805-87	Nursing Expense>LPN>Training Pay	991.00	991.00			991.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	55,148.00	55,148.00			55,148.00	15,678.00
60-805-91	Nursing Expense>LPN>Holiday Pay	20,467.00	20,467.00			20,467.00	2,609.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(19,022.00)	(19,022.00)			(19,022.00)	0.00
60-807-80	Nursing Expense>LPN Infection Control>Wages	32,939.00	32,939.00			32,939.00	0.00
60-807-81	Nursing Expense>LPN Infection Control>Overtime	240.00	240.00			240.00	0.00
60-807-82	Nursing Expense>LPN Infection Control>Shift Premium Pay	980.00	980.00			980.00	0.00
60-807-84	Nursing Expense>LPN Infection Control>Retro Pay/Adjustment Pay	160.00	160.00			160.00	0.00
60-807-87	Nursing Expense>LPN Infection Control>Training Pay	338.00	338.00			338.00	0.00
60-807-90	Nursing Expense>LPN Infection Control>Sick/Vacation Pay	372.00	372.00			372.00	0.00
60-807-91	Nursing Expense>LPN Infection Control>Holiday Pay	360.00	360.00			360.00	0.00
60-808-80	Nursing Expense>RN>Wages	229,206.00	229,206.00		8,326.00	237,532.00	145,511.00
				RJE - 1	8,326.00		
60-808-81	Nursing Expense>RN>Overtime	83,914.00	83,914.00			83,914.00	20,841.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	417,686.00	417,686.00			417,686.00	67,013.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	52,123.00	52,123.00			52,123.00	6,112.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	4,265.00	4,265.00			4,265.00	1,863.00
60-808-87	Nursing Expense>RN>Training Pay	1,199.00	1,199.00			1,199.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	50,456.00	50,456.00			50,456.00	10,501.00
60-808-91	Nursing Expense>RN>Holiday Pay	23,546.00	23,546.00			23,546.00	2,651.00
60-808-92	Nursing Expense>RN>PTO Accrual	(16,820.00)	(16,820.00)			(16,820.00)	0.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	4,109.00	4,109.00			4,109.00	0.00
60-880-00	Nursing Expense>Payroll Taxes	91,846.00	91,846.00			91,846.00	90,072.00
60-881-00	Nursing Expense>Workers Comp	23,364.00	23,364.00			23,364.00	25,808.00
60-882-00	Nursing Expense>Health Insurance	156,803.00	156,803.00			156,803.00	181,187.00
60-883-00	Nursing Expense>Other Benefits	88,057.00	88,057.00		(88,057.00)	0.00	83,755.00
				RJE - 3	(88,057.00)		
61-750-00	Nursing Admin Expense>Medical Director	45,600.00	45,600.00			45,600.00	11,400.00
61-751-00	Nursing Admin Expense>Physicians	24,082.00	24,082.00			24,082.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	132,536.00	132,536.00		31,727.00	164,263.00	33,893.00
				RJE - 1	31,727.00		
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	1,504.00	1,504.00			1,504.00	706.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	220.00	220.00			220.00	0.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	4,735.00	4,735.00			4,735.00	0.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	6,311.00	6,311.00			6,311.00	518.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(2,323.00)	(2,323.00)			(2,323.00)	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	0.00	0.00			0.00	12,564.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	102,939.00	102,939.00			102,939.00	15,979.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	2,840.00	2,840.00			2,840.00	0.00
61-816-84	Nursing Admin Expense>LPN Unit Manager>Retro Pay/Adjustment Pay	201.00	201.00			201.00	0.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	10,669.00	10,669.00			10,669.00	2,106.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	1,738.00	1,738.00			1,738.00	430.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	7,518.00	7,518.00			7,518.00	0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	171,638.00	171,638.00			171,638.00	52,498.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	308.00	308.00			308.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	15,184.00	15,184.00			15,184.00	3,091.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	5,468.00	5,468.00			5,468.00	704.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(4,323.00)	(4,323.00)			(4,323.00)	0.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	20,455.00	20,455.00			20,455.00	1,149.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	1,560.00	1,560.00			1,560.00	1.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	969.00	969.00			969.00	0.00
61-818-84	Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay	166.00	166.00			166.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	4,176.00	4,176.00			4,176.00	22.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,484.00	1,484.00			1,484.00	0.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	526.00	526.00			526.00	0.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	0.00	0.00		30,718.00	30,718.00	0.00
				RJE - 1	30,718.00		
61-820-90	Nursing Admin Expense>Nurse Liaison>Sick/Vacation Pay	9.00	9.00			9.00	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	90,472.00	90,472.00			90,472.00	24,844.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	16.00	16.00			16.00	0.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	30,712.00	30,712.00			30,712.00	5,178.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	332.00	332.00			332.00	0.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	179.00	179.00			179.00	0.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	159.00	159.00			159.00	0.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	10,943.00	10,943.00			10,943.00	1,813.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	3,834.00	3,834.00			3,834.00	420.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(1,727.00)	(1,727.00)			(1,727.00)	0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	14,630.00	14,630.00			14,630.00	12,567.00
61-881-00	Nursing Admin Expense>Workers Comp	3,703.00	3,703.00			3,703.00	3,602.00
61-882-00	Nursing Admin Expense>Health Insurance	24,877.00	24,877.00			24,877.00	25,304.00
61-883-00	Nursing Admin Expense>Other Benefits	14,385.00	14,385.00		(14,385.00)	0.00	15,187.00
				RJE - 3	(14,385.00)		
62-000-00	Pharmacy Expense	3,867.00	3,867.00			3,867.00	0.00
62-102-00	Pharmacy Expense>Medicare A	51,724.00	51,724.00			51,724.00	13,753.00
62-104-00	Pharmacy Expense>Private	10,961.00	10,961.00			10,961.00	0.00
62-105-00	Pharmacy Expense>HMO	108,551.00	108,551.00			108,551.00	25,525.00
62-111-00	Pharmacy Expense>Medicaid	11,492.00	11,492.00			11,492.00	3,308.00
62-145-00	Pharmacy Expense>RX	11,098.00	11,098.00			11,098.00	7,075.00
62-145-32	Pharmacy Expense>Vaccines	18,928.00	18,928.00			18,928.00	0.00
62-222-00	Pharmacy Expense>OTC	10,514.00	10,514.00			10,514.00	2,273.00
62-283-00	Pharmacy Expense>Consulting Fees	29,511.00	29,511.00			29,511.00	700.00
65-102-00	PT Expense>Medicare A	39,821.00	39,821.00			39,821.00	9,834.00
65-103-00	PT Expense>Medicare B	76,746.00	76,746.00			76,746.00	24,977.00
65-104-00	PT Expense>Private	2,135.00	2,135.00			2,135.00	0.00
65-105-00	PT Expense>HMO	73,203.00	73,203.00			73,203.00	13,413.00
65-109-00	PT Expense>Hospice	120.00	120.00			120.00	0.00
65-111-00	PT Expense>Medicaid	31,440.00	31,440.00			31,440.00	2,310.00
66-102-00	OT Expense>Medicare A	42,458.00	42,458.00			42,458.00	11,388.00
66-103-00	OT Expense>Part B	115,259.00	115,259.00			115,259.00	42,701.00
66-104-00	OT Expense>Private	1,226.00	1,226.00			1,226.00	0.00
66-105-00	OT Expense>HMO	78,294.00	78,294.00			78,294.00	15,582.00
66-109-00	OT Expense>Hospice	75.00	75.00			75.00	0.00
66-111-00	OT Expense>Medicaid	34,350.00	34,350.00			34,350.00	5,160.00
67-102-00	ST Expense>Medicare A	20,573.00	20,573.00			20,573.00	5,143.00
67-103-00	ST Expense>Part B	47,870.00	47,870.00			47,870.00	24,428.00
67-104-00	ST Expense>Private	240.00	240.00			240.00	0.00
67-105-00	ST Expense>HMO	43,357.00	43,357.00			43,357.00	10,319.00
67-109-00	ST Expense>Hospice	240.00	240.00			240.00	75.00
67-111-00	ST Expense>Medicaid	12,270.00	12,270.00			12,270.00	1,920.00
69-811-80	Social Services Expense>Director>Wages	160,734.00	160,734.00		17,148.00	177,882.00	48,987.00
				RJE - 1	17,148.00		
69-811-81	Social Services Expense>Director>Overtime	148.00	148.00			148.00	0.00
69-811-82	Social Services Expense>Director>Shift Premium Pay	5,242.00	5,242.00			5,242.00	0.00
69-811-84	Social Services Expense>Director>Retro Pay/Adjustment Pay	327.00	327.00			327.00	0.00
69-811-88	Social Services Expense>Director>Other Pay	691.00	691.00			691.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	4,782.00	4,782.00			4,782.00	733.00
69-811-91	Social Services Expense>Director>Holiday Pay	4,394.00	4,394.00			4,394.00	914.00
69-811-92	Social Services Expense>Director>PTO Accrual	(796.00)	(796.00)			(796.00)	0.00
69-830-80	Social Services Expense>Asssistant>Wages	0.00	0.00			0.00	4,154.00
69-880-00	Social Services Expense>Payroll Taxes	4,702.00	4,702.00			4,702.00	4,408.00
69-881-00	Social Services Expense>Workers Comp	1,183.00	1,183.00			1,183.00	1,255.00
69-882-00	Social Services Expense>Health Insurance	7,919.00	7,919.00			7,919.00	8,862.00
69-883-00	Social Services Expense>Other Benefits	4,710.00	4,710.00		(4,710.00)	0.00	5,331.00
				RJE - 3	(4,710.00)		
70-177-00	Dietary Expense>Supplements	36,122.00	36,122.00			36,122.00	2,302.00
70-178-00	Dietary Expense>Food	1,186.00	1,186.00			1,186.00	23,484.00
70-183-00	Dietary Expense>Supplies	694.00	694.00			694.00	5,061.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	23,956.00	23,956.00			23,956.00	5,993.00
70-207-00	Dietary Expense>Repairs & Maint	7,557.00	7,557.00			7,557.00	687.00
70-700-00	Dietary Expense>Contracted Service	547,767.00	547,767.00			547,767.00	110,440.00
70-831-80	Dietary Expense>Aide>Wages	137,897.00	137,897.00			137,897.00	56,821.00
70-831-81	Dietary Expense>Aide>Overtime	11,083.00	11,083.00			11,083.00	5,586.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	142,450.00	142,450.00			142,450.00	23,155.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	6,033.00	6,033.00			6,033.00	1,945.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	1,510.00	1,510.00			1,510.00	556.00
70-831-88	Dietary Expense>Aide>Other Pay	679.00	679.00			679.00	274.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	16,302.00	16,302.00			16,302.00	1,692.00
70-831-91	Dietary Expense>Aide>Holiday Pay	6,687.00	6,687.00			6,687.00	608.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(939.00)	(939.00)			(939.00)	0.00
70-832-80	Dietary Expense>Cook>Wages	92,547.00	92,547.00			92,547.00	37,191.00
70-832-81	Dietary Expense>Cook>Overtime	7,617.00	7,617.00			7,617.00	1,697.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	91,537.00	91,537.00			91,537.00	15,445.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	300.00	300.00			300.00	49.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	173.00	173.00			173.00	36.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	13,987.00	13,987.00			13,987.00	2,784.00
70-832-91	Dietary Expense>Cook>Holiday Pay	6,184.00	6,184.00			6,184.00	711.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(3,257.00)	(3,257.00)			(3,257.00)	0.00
70-880-00	Dietary Expense>Payroll Taxes	11,563.00	11,563.00			11,563.00	11,937.00
70-881-00	Dietary Expense>Workers Comp	2,939.00	2,939.00			2,939.00	3,416.00
70-882-00	Dietary Expense>Health Insurance	19,711.00	19,711.00			19,711.00	24,020.00
70-883-00	Dietary Expense>Other Benefits	11,110.00	11,110.00		(11,110.00)	0.00	14,460.00
				RJE - 3	(11,110.00)		
71-000-00	Activity Expense	1,861.00	1,861.00			1,861.00	0.00
71-178-00	Activity Expense>Food	110.00	110.00			110.00	0.00
71-183-00	Activity Expense>Supplies	5,288.00	5,288.00			5,288.00	271.00
71-202-00	Activity Expense>Resident Missing Items	2,777.00	2,777.00			2,777.00	0.00
71-700-00	Activity Expense>Contracted Service	6,360.00	6,360.00			6,360.00	1,170.00
71-811-80	Activity Expense>Director>Wages	41,942.00	41,942.00			41,942.00	10,969.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	3,204.00	3,204.00			3,204.00	2,805.00
71-811-91	Activity Expense>Director>Holiday Pay	1,033.00	1,033.00			1,033.00	210.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
71-811-92	Activity Expense>Director>PTO Accrual	(1,952.00)	(1,952.00)			(1,952.00)	0.00
71-831-80	Activity Expense>Aide>Wages	40,671.00	40,671.00			40,671.00	14,742.00
71-831-81	Activity Expense>Aide>Overtime	2,126.00	2,126.00			2,126.00	977.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	28,112.00	28,112.00			28,112.00	4,096.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	8,052.00	8,052.00			8,052.00	1,945.00
71-831-91	Activity Expense>Aide>Holiday Pay	2,547.00	2,547.00			2,547.00	263.00
71-831-92	Activity Expense>Aide>PTO Accrual	(1,370.00)	(1,370.00)			(1,370.00)	0.00
71-880-00	Activity Expense>Payroll Taxes	3,042.00	3,042.00			3,042.00	2,884.00
71-881-00	Activity Expense>Workers Comp	774.00	774.00			774.00	825.00
71-882-00	Activity Expense>Health Insurance	5,191.00	5,191.00			5,191.00	5,799.00
71-883-00	Activity Expense>Other Benefits	2,912.00	2,912.00			0.00	3,506.00
				RJE - 3	(2,912.00)		
72-183-00	Housekeeping Expense>Supplies	3,756.00	3,756.00			3,756.00	578.00
72-700-00	Housekeeping Expense>Contracted Service	115,614.00	115,614.00			115,614.00	25,141.00
72-811-80	Housekeeping Expense>Director>Wages	5,617.00	5,617.00			5,617.00	0.00
72-811-81	Housekeeping Expense>Director>Overtime	805.00	805.00			805.00	0.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	3,051.00	3,051.00			3,051.00	0.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	858.00	858.00			858.00	0.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	254.00	254.00			254.00	0.00
72-831-80	Housekeeping Expense>Aide>Wages	128,475.00	128,475.00			128,475.00	52,287.00
72-831-81	Housekeeping Expense>Aide>Overtime	7,907.00	7,907.00			7,907.00	572.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	59,324.00	59,324.00			59,324.00	11,081.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	1,474.00	1,474.00			1,474.00	241.00
72-831-84	Housekeeping Expense>Aide>Retro Pay/Adjustment Pay	459.00	459.00			459.00	243.00
72-831-88	Housekeeping Expense>Aide>Other Pay	296.00	296.00			296.00	148.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	17,776.00	17,776.00			17,776.00	2,593.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	6,532.00	6,532.00			6,532.00	754.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(4,459.00)	(4,459.00)			(4,459.00)	0.00
72-835-80	Housekeeping Expense>Floor Tech>Wages	0.00	0.00			0.00	4,754.00
72-835-81	Housekeeping Expense>Floor Tech>Overtime	0.00	0.00			0.00	213.00
73-700-00	Laundry Expense>Contracted Service	204,102.00	204,102.00			204,102.00	54,938.00
73-831-80	Laundry Expense>Aide>Wages	36,746.00	36,746.00			36,746.00	11,746.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	5,078.00	5,078.00			5,078.00	788.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	194.00	194.00			194.00	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	6,380.00	6,380.00			6,380.00	288.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,478.00	1,478.00			1,478.00	188.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,076.00)	(1,076.00)			(1,076.00)	0.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	5,831.00	5,831.00			5,831.00	6,909.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,484.00	1,484.00			1,484.00	1,993.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	9,964.00	9,964.00			9,964.00	13,938.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	5,600.00	5,600.00			0.00	8,309.00
				RJE - 3	(5,600.00)		
75-183-00	Maintenance Expense>Supplies	16,475.00	16,475.00			16,475.00	2,145.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	7,451.00	7,451.00			7,451.00	2,444.00
75-205-00	Maintenance Expense>Sanitation & Incineration	33,601.00	33,601.00			33,601.00	10,852.00
75-207-00	Maintenance Expense>Repairs & Maint	33,874.00	33,874.00			33,874.00	12,279.00
75-208-00	Maintenance Expense>Equip Rental	12,762.00	12,762.00			12,762.00	7,285.00
75-217-00	Maintenance Expense>Extermination	4,347.00	4,347.00			4,347.00	647.00
75-218-00	Maintenance Expense>Snow Removal	6,653.00	6,653.00			6,653.00	0.00
75-219-00	Maintenance Expense>Landscaping	22,328.00	22,328.00			22,328.00	8,917.00
75-700-00	Maintenance Expense>Contracted Service	107,683.00	107,683.00			107,956.00	36,191.00
				RJE - 4	107,956.00		
75-829-80	Maintenance Expense>Staff>Wages	30,687.00	30,687.00			30,687.00	7,997.00
75-829-81	Maintenance Expense>Staff>Overtime	5.00	5.00			5.00	656.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	749.00	749.00			749.00	945.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	242.00	242.00			242.00	0.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	28.00	28.00			28.00	0.00
75-829-89	Maintenance Expense>Staff>On Call Pay	317.00	317.00			317.00	129.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	3,588.00	3,588.00			3,588.00	771.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,193.00	1,193.00			1,193.00	141.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(902.00)	(902.00)			(902.00)	0.00
75-837-00	Maintenance Expense>Security	1,957.00	1,957.00			1,957.00	1,047.00
75-880-00	Maintenance Expense>Payroll Taxes	878.00	878.00			878.00	940.00
75-881-00	Maintenance Expense>Workers Comp	223.00	223.00			223.00	264.00
75-882-00	Maintenance Expense>Health Insurance	1,499.00	1,499.00			1,499.00	1,885.00
75-883-00	Maintenance Expense>Other Benefits	845.00	845.00			0.00	1,136.00
				RJE - 3	(845.00)		
76-227-00	Utility Expense>Gas	64,426.00	64,426.00			64,426.00	11,369.00
76-228-00	Utility Expense>Electric	136,414.00	136,414.00			136,414.00	42,817.00
76-229-00	Utility Expense>Water/Sewer	94,729.00	94,729.00			94,729.00	19,711.00
80-111-16	Admin Expense>Medicaid>Bed Tax	812,549.00	812,549.00			812,549.00	201,602.00
80-153-00	Admin Expense>Financing Costs	5,279.00	5,279.00			5,279.00	1,076.00
80-162-00	Admin Expense>Insurance - General Liability & Other	180,319.00	180,319.00			180,319.00	42,880.00
80-167-00	Admin Expense>Insurance - Auto	5,582.00	5,582.00			5,582.00	1,325.00
80-183-00	Admin Expense>Supplies	16,802.00	16,802.00			16,802.00	3,080.00
80-183-09	Admin Expense>Supplies>Toner	10,822.00	10,822.00			10,822.00	3,473.00
80-183-78	Admin Expense>Supplies>Paper	6,314.00	6,314.00			6,314.00	1,237.00
80-184-00	Admin Expense>Minor Equip & Supplies	9,325.00	9,325.00			9,325.00	6,581.00
80-208-00	Admin Expense>Equip-Rental	9,173.00	9,173.00			9,173.00	4,665.00
80-209-00	Admin Expense>Postage	2,766.00	2,766.00			2,766.00	1,011.00
80-210-00	Admin Expense>Internet	19,076.00	19,076.00			19,076.00	3,354.00
80-230-00	Admin Expense>Data Processing	32,271.00	32,271.00			32,271.00	7,451.00
80-231-00	Admin Expense>Telephone	36,787.00	36,787.00			34,836.00	8,096.00
				RJE - 7	(1,951.00)		
80-232-00	Admin Expense>Cable TV	13,915.00	13,915.00			13,915.00	3,351.00
80-234-00	Admin Expense>Licenses	1,260.00	1,260.00			1,260.00	210.00
80-235-00	Admin Expense>Dues & Subscriptions	8,212.00	8,212.00			8,212.00	42.00
80-236-00	Admin Expense>Travel	14,927.00	14,927.00			14,927.00	0.00
80-237-00	Admin Expense>Meals & Ent	51.00	51.00			51.00	0.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
80-238-00	Admin Expense>Legal Fees	10,317.00	10,317.00		31,350.00	41,667.00	751.00
80-239-00	Admin Expense>Accounting Fees	1,836.00	1,836.00	RJE - 4	31,350.00	1,836.00	0.00
80-240-00	Admin Expense>Professional Fees	20,011.00	20,011.00		36,255.00	56,266.00	2,000.00
80-241-00	Admin Expense>IT Fees	29,296.00	29,296.00	RJE - 4	36,255.00	29,296.00	5,928.00
80-243-00	Admin Expense>Late Fees	304.00	304.00			304.00	0.00
80-244-00	Admin Expense>Bank Fees	26,950.00	26,950.00		4,175.00	31,125.00	16.00
80-245-00	Admin Expense>Background Checks	823.00	823.00	RJE - 1	4,175.00	823.00	0.00
80-247-00	Admin Expense>Corporate Tax	160.00	160.00			160.00	0.00
80-250-00	Admin Expense>Marketing & Advertising	12,562.00	12,562.00		(2,167.00)	10,395.00	5,700.00
80-251-00	Admin Expense>Bad Debt	148,567.00	148,567.00	RJE - 5	(2,167.00)	148,567.00	38,214.00
80-252-00	Admin Expense>Startup Costs	234,072.00	234,072.00		(180,361.00)	53,711.00	51,002.00
80-279-00	Admin Expense>Consulting Fee	742,835.00	742,835.00	RJE - 4	(180,361.00)	742,835.00	191,068.00
80-700-00	Admin Expense>Contracted Service	20,863.00	20,863.00		187,860.00	208,723.00	3,800.00
80-700-55	Admin Expense>Contracted Service>Office	11,823.00	11,823.00	RJE - 1	187,860.00	11,823.00	1,874.00
80-811-80	Admin Expense>Director>Wages	130,734.00	130,734.00			130,734.00	29,497.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	4,932.00	4,932.00			4,932.00	0.00
80-811-91	Admin Expense>Director>Holiday Pay	4,856.00	4,856.00			4,856.00	538.00
80-812-80	Admin Expense>Assistant Director>Wages	0.00	0.00		37,412.00	37,412.00	1,956.00
80-814-80	Admin Expense>Central Supply>Wages	533.00	533.00	RJE - 1	37,412.00	(533.00)	0.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	276.00	276.00	RJE - 2	(533.00)	(276.00)	0.00
80-838-80	Admin Expense>Receptionist>Wages	42,978.00	42,978.00	RJE - 2	(276.00)	42,978.00	17,297.00
80-838-81	Admin Expense>Receptionist>Overtime	21.00	21.00			21.00	0.00
80-838-82	Admin Expense>Receptionist>Shift Premium	41,845.00	41,845.00			41,845.00	6,089.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	1,669.00	1,669.00			1,669.00	186.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	130.00	130.00			130.00	49.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	6,437.00	6,437.00			6,437.00	457.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,487.00	1,487.00			1,487.00	174.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(1,273.00)	(1,273.00)			(1,273.00)	0.00
80-839-80	Admin Expense>Admissions>Wages	9,841.00	9,841.00		103,459.00	113,300.00	29,211.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	886.00	886.00	RJE - 1	103,459.00	886.00	1,471.00
80-839-91	Admin Expense>Admissions>Holiday Pay	0.00	0.00			0.00	269.00
80-840-80	Admin Expense>Business Office>Wages	0.00	0.00		64,792.00	64,792.00	14,148.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	0.00	0.00	RJE - 1	64,792.00	0.00	264.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(148.00)	(148.00)			(148.00)	0.00
80-841-80	Admin Expense>Human Resources>Wages	0.00	0.00		71,204.00	71,204.00	0.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	1,651.00	1,651.00	RJE - 1	71,204.00	1,651.00	0.00
80-880-00	Admin Expense>Payroll Taxes	7,136.00	7,136.00			7,136.00	11,654.00
80-881-00	Admin Expense>Workers Comp	1,826.00	1,826.00			1,826.00	3,215.00
80-882-00	Admin Expense>Health Insurance	12,197.00	12,197.00			12,197.00	23,538.00
80-883-00	Admin Expense>Other Benefits	7,280.00	7,280.00		(7,280.00)	0.00	12,761.00
85-100-00	Employee Benefits Expense>Miscellaneous	4,555.00	4,555.00	RJE - 3	(7,280.00)	4,555.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	374,007.00	374,007.00			374,007.00	0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	39,445.00	39,445.00			39,445.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	8,734.00	8,734.00			8,734.00	0.00
85-178-00	Employee Benefits Expense>Food	3,803.00	3,803.00		1,544.00	5,347.00	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	33,512.00	33,512.00	RJE - 3	1,544.00	33,512.00	0.00
85-204-00	Employee Benefits Expense>Training & Education	113.00	113.00			113.00	0.00
85-245-00	Employee Benefits Expense>Background Checks	1,806.00	1,806.00		1,064.00	2,870.00	0.00
85-253-00	Employee Benefits Expense>Uniforms	22,332.00	22,332.00	RJE - 3	2,090.00	24,422.00	0.00
85-255-79	Employee Benefits Expense>Pension>Union	301,733.00	301,733.00	RJE - 3	2,090.00	112,625.00	414,358.00
85-881-00	Employee Benefits Expense>Workers Comp	105,568.00	105,568.00		112,625.00	105,568.00	0.00
85-882-00	Employee Benefits Expense>Health Insurance	610,861.00	610,861.00			610,861.00	0.00
85-884-00	Employee Benefits>Dental/Vision Insurance	8,302.00	8,302.00			8,302.00	0.00
85-885-00	Employee Benefits>Life Insurance	3,124.00	3,124.00			3,124.00	0.00
91-121-00	Property Expense>Rent	1,399,681.00	1,399,681.00			1,399,681.00	309,970.00
91-125-00	Property Expense>Personal Property Taxes	6,717.00	6,717.00			6,717.00	0.00
91-161-00	Property Expense>RE Taxes	137,978.00	137,978.00			137,978.00	33,342.00
91-165-00	Property Expense>Insurance - Property	31,003.00	31,003.00			31,003.00	6,805.00
91-209-00	Property Expense>Postage	0.00	0.00			0.00	10.00
92-000-00	Depreciation Expense	11,561.00	11,561.00			11,561.00	2,288.00
94-000-00	Interest Expense	116,767.00	116,767.00			116,767.00	0.00
Marcum 101	Fixed Assets>Motor Vehicles	0.00	0.00			0.00	57,881.00
Marcum 102	Due To/From>InterCompany	0.00	0.00		14,258.00	14,258.00	0.00
Marcum 103	Education Expense	0.00	0.00	RJE - 3	14,258.00	0.00	0.00
Marcum 104	Employee Gifts	0.00	0.00		3,318.00	3,318.00	0.00
Marcum 105	Help Wanted	0.00	0.00	RJE - 3	3,318.00	2,187.00	0.00
Marcum 107	Cell Phones	0.00	0.00	RJE - 5	2,187.00	1,951.00	0.00
				RJE - 7	1,951.00	1,951.00	0.00
Total		0.00	0.00		0.00	0.00	0.00

Account	Description	UNADJ 9/30/2023	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
	Net (Income) Loss	1,380,674.00	1,360,674.00		640,849.00	2,001,523.00	(210,505.00)

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Newington Rehab**
 Period Ending: **8/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Worksheet: **A.03 - TB-CCNH Combined Detail L3**

Account	Description	UNADJ 9/30/2023	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages						
Subgroup : [2]	Administrators						
410101	Administrator	0.00	0.00		0.00	0.00	143,752.00
80-81-1-80	Admin Expense>Director>Wages	130,734.00	130,734.00		0.00	130,734.00	28,497.00
80-81-1-90	Admin Expense>Director>Sick/Vacation Pay	4,932.00	4,932.00		0.00	4,932.00	0.00
80-81-1-91	Admin Expense>Director>Holiday Pay	4,856.00	4,856.00		0.00	4,856.00	538.00
Subtotal [2]	Administrators	140,522.00	140,522.00		0.00	140,522.00	173,787.00
Subgroup : [4]	Other Administrative Salaries						
480104	Reception/Security Staff	0.00	0.00		0.00	0.00	61,881.00
480106	82400 -> Orientation	0.00	0.00		0.00	0.00	176.00
480120	66700 -> Vacation/Sick/Holiday	0.00	0.00		0.00	0.00	6,461.00
560102	Salaries-Business Office	0.00	0.00		0.00	0.00	95,143.00
560103	Salaries-Human Resources/Payrol	0.00	0.00		0.00	0.00	53,612.00
560105	Overtime	0.00	0.00		0.00	0.00	552.00
560106	Orientabon	0.00	0.00		0.00	0.00	333.00
80-812-80	Admin Expense>Assistant Director>Wages	0.00	0.00		37,412.00	37,412.00	1,956.00
80-814-80	Admin Expense>Central Supply>Wages	533.00	533.00		(533.00)	0.00	0.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	276.00	276.00		(276.00)	0.00	0.00
80-838-80	Admin Expense>Receptionist>Wages	42,978.00	42,978.00		0.00	42,978.00	17,287.00
80-838-81	Admin Expense>Receptionist>Overtime	21.00	21.00		0.00	21.00	0.00
80-838-82	Admin Expense>Receptionist>Shift Premium	41,845.00	41,845.00		0.00	41,845.00	6,089.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	1,669.00	1,669.00		0.00	1,669.00	188.00
80-838-84	Admin Expense>Receptionist>Retiro Pay/Adjustment Pay	130.00	130.00		0.00	130.00	49.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	6,437.00	6,437.00		0.00	6,437.00	457.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,487.00	1,487.00		0.00	1,487.00	174.00
80-840-80	Admin Expense>Business Office>PTO Accrual	(1,273.00)	(1,273.00)		0.00	(1,273.00)	0.00
80-840-82	Admin Expense>Business Office>Wages	0.00	0.00		64,792.00	64,792.00	14,148.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	0.00	0.00		0.00	0.00	264.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(148.00)	(148.00)		0.00	(148.00)	0.00
80-841-80	Admin Expense>Human Resources>Wages	0.00	0.00		71,204.00	71,204.00	0.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	1,651.00	1,651.00		0.00	1,651.00	0.00
Subtotal [4]	Other Administrative Salaries	96,806.00	96,806.00		172,599.00	248,298.00	256,778.00
Subgroup : [5C]	Dietary Workers						
440107	Cooks	0.00	0.00		0.00	0.00	132,313.00
440108	Cooks-Overtime	0.00	0.00		0.00	0.00	830.00
440109	Orientation	0.00	0.00		0.00	0.00	187.00
440113	Dietary Aides	0.00	0.00		0.00	0.00	196,078.00
440114	Dietary Aides-Overtime	0.00	0.00		0.00	0.00	8,612.00
440120	Vacation/Sick/Holiday	0.00	0.00		0.00	0.00	30,837.00
70-831-80	Dietary Expense>Aide>Wages	137,897.00	137,897.00		0.00	137,897.00	56,621.00
70-831-81	Dietary Expense>Aide>Overtime	11,083.00	11,083.00		0.00	11,083.00	5,556.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	142,450.00	142,450.00		0.00	142,450.00	23,155.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	6,033.00	6,033.00		0.00	6,033.00	1,845.00
70-831-84	Dietary Expense>Aide>Retiro Pay/Adjustment Pay	1,510.00	1,510.00		0.00	1,510.00	556.00
70-831-88	Dietary Expense>Aide>Other Pay	679.00	679.00		0.00	679.00	274.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	16,302.00	16,302.00		0.00	16,302.00	1,692.00
70-831-91	Dietary Expense>Aide>Holiday Pay	6,887.00	6,887.00		0.00	6,887.00	608.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(939.00)	(939.00)		0.00	(939.00)	0.00
70-832-80	Dietary Expense>Cook>Wages	92,547.00	92,547.00		0.00	92,547.00	37,191.00
70-832-81	Dietary Expense>Cook>Overtime	7,617.00	7,617.00		0.00	7,617.00	1,697.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	91,537.00	91,537.00		0.00	91,537.00	15,445.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	300.00	300.00		0.00	300.00	49.00
70-832-84	Dietary Expense>Cook>Retiro Pay/Adjustment Pay	173.00	173.00		0.00	173.00	36.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	13,987.00	13,987.00		0.00	13,987.00	2,764.00
70-832-91	Dietary Expense>Cook>Holiday Pay	6,184.00	6,184.00		0.00	6,184.00	711.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(3,257.00)	(3,257.00)		0.00	(3,257.00)	0.00
Subtotal [5C]	Dietary Workers	630,780.00	630,780.00		0.00	630,780.00	617,157.00
Subgroup : [6B]	Other Housekeeping Workers						
450104	Housekeeping Staff	0.00	0.00		0.00	0.00	162,354.00
450105	Housekeeping Staff-OT	0.00	0.00		0.00	0.00	3,491.00
450107	Housekeeping Porter	0.00	0.00		0.00	0.00	39,979.00
450108	Housekeeping Porter-OT	0.00	0.00		0.00	0.00	1,906.00
450120	Vacation/Sick/Holiday	0.00	0.00		0.00	0.00	30,452.00
72-811-80	Housekeeping Expense>Director>Wages	5,617.00	5,617.00		0.00	5,617.00	0.00
72-811-81	Housekeeping Expense>Director>Overtime	805.00	805.00		0.00	805.00	0.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	3,051.00	3,051.00		0.00	3,051.00	0.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	858.00	858.00		0.00	858.00	0.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	254.00	254.00		0.00	254.00	0.00
72-831-80	Housekeeping Expense>Aide>Wages	128,475.00	128,475.00		0.00	128,475.00	52,287.00
72-831-81	Housekeeping Expense>Aide>Overtime	7,907.00	7,907.00		0.00	7,907.00	572.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	59,324.00	59,324.00		0.00	59,324.00	11,081.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	1,474.00	1,474.00		0.00	1,474.00	241.00
72-831-84	Housekeeping Expense>Aide>Retiro Pay/Adjustment Pay	459.00	459.00		0.00	459.00	243.00
72-831-88	Housekeeping Expense>Aide>Other Pay	296.00	296.00		0.00	296.00	146.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	17,776.00	17,776.00		0.00	17,776.00	2,593.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	6,532.00	6,532.00		0.00	6,532.00	754.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(4,459.00)	(4,459.00)		0.00	(4,459.00)	0.00
72-835-80	Housekeeping Expense>Floor Tech>Wages	0.00	0.00		0.00	0.00	4,754.00
72-835-81	Housekeeping Expense>Floor Tech>Overtime	0.00	0.00		0.00	0.00	213.00
Subtotal [6B]	Other Housekeeping Workers	228,369.00	228,369.00		0.00	228,369.00	311,666.00
Subgroup : [7B]	Other Maintenance Workers						
470104	Maintenance Staff	0.00	0.00		0.00	0.00	22,003.00
470105	Maintenance Staff-OT	0.00	0.00		0.00	0.00	488.00
470120	Vacation/Sick/Holiday	0.00	0.00		0.00	0.00	4,831.00
75-829-80	Maintenance Expense>Staff>Wages	30,667.00	30,667.00		0.00	30,667.00	7,997.00
75-829-81	Maintenance Expense>Staff>Overtime	5.00	5.00		0.00	5.00	656.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	749.00	749.00		0.00	749.00	945.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	242.00	242.00		0.00	242.00	0.00
75-829-84	Maintenance Expense>Staff>Retiro Pay/Adjustment Pay	28.00	28.00		0.00	28.00	0.00
75-829-90	Maintenance Expense>Staff>On Call Pay	317.00	317.00		0.00	317.00	129.00
75-829-91	Maintenance Expense>Staff>Sick/Vacation Pay	3,588.00	3,588.00		0.00	3,588.00	771.00
75-829-92	Maintenance Expense>Staff>Holiday Pay	1,193.00	1,193.00		0.00	1,193.00	141.00
75-829-93	Maintenance Expense>Staff>PTO Accrual	(902.00)	(902.00)		0.00	(902.00)	0.00
Subtotal [7B]	Other Maintenance Workers	35,897.00	35,897.00		0.00	35,897.00	37,761.00
Subgroup : [8B]	Other Laundry Workers						
460104	Laundry Staff	0.00	0.00		0.00	0.00	30,877.00
460105	Laundry Staff-OT	0.00	0.00		0.00	0.00	1.00

460120	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	5,229.00
73-831-80	Laundry Expense>Aide>Wages	36,746.00	36,746.00	0.00	36,746.00	11,746.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	5,078.00	5,078.00	0.00	5,078.00	788.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	194.00	194.00	0.00	194.00	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	6,380.00	6,380.00	0.00	6,380.00	288.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,478.00	1,478.00	0.00	1,478.00	188.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,076.00)	(1,076.00)	0.00	(1,076.00)	0.00
Subtotal [11B]	Other Laundry Workers	<u>48,800.00</u>	<u>48,800.00</u>	<u>0.00</u>	<u>48,800.00</u>	<u>49,117.50</u>
Subgroup : [12A]	Director of Nurses/Assistant Director					
410102	DCN	0.00	0.00	0.00	0.00	88,979.00
410107	ADDN/Unit Manager	0.00	0.00	0.00	0.00	93,406.00
410120	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	39,958.00
61-811-80	Nursing Admin Expense>Director>Wages	132,536.00	132,536.00	31,727.00	1,504.00	33,893.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	1,504.00	1,504.00	0.00	220.00	708.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	220.00	220.00	0.00	4,735.00	260.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	4,735.00	4,735.00	0.00	6,311.00	0.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	8,311.00	8,311.00	0.00	6,311.00	518.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(2,323.00)	(2,323.00)	0.00	(2,323.00)	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	0.00	0.00	0.00	0.00	12,564.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>142,993.00</u>	<u>142,993.00</u>	<u>31,727.00</u>	<u>174,710.00</u>	<u>279,284.00</u>
Subgroup : [12B1]	RNs - Direct Care					
410201	RN	0.00	0.00	0.00	0.00	640,574.00
410202	RN-OT	0.00	0.00	0.00	0.00	49,443.00
410203	Orientation-RN	0.00	0.00	0.00	0.00	3,328.00
410220	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	371,942.00
410260	Holiday Worked-RN	0.00	0.00	0.00	0.00	7,538.00
60-808-80	Nursing Expense>RN>Wages	229,206.00	229,206.00	8,326.00	237,532.00	145,511.00
60-808-81	Nursing Expense>RN>Overtime	83,914.00	83,914.00	0.00	83,914.00	20,841.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	417,868.00	417,868.00	0.00	417,868.00	67,013.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	52,123.00	52,123.00	0.00	4,265.00	8,112.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	4,265.00	4,265.00	0.00	1,199.00	1,863.00
60-808-87	Nursing Expense>RN>Training Pay	1,199.00	1,199.00	0.00	50,456.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	50,456.00	50,456.00	0.00	23,548.00	10,501.00
60-808-91	Nursing Expense>RN>Holiday Pay	23,548.00	23,548.00	0.00	(16,820.00)	2,651.00
60-808-92	Nursing Expense>RN>PTO Accrual	(16,820.00)	(16,820.00)	0.00	0.00	0.00
Subtotal [12B1]	RNs - Direct Care	<u>845,576.00</u>	<u>845,576.00</u>	<u>8,326.00</u>	<u>853,901.00</u>	<u>1,327,318.00</u>
Subgroup : [12B2]	RNs - Administrative					
410104	MDS Coord/MDS Asst	0.00	0.00	0.00	0.00	211,310.00
410106	Inservice Coordinator	0.00	0.00	0.00	0.00	3,365.00
410116	Orientation	0.00	0.00	0.00	0.00	1,229.00
410210	Ward Clerk/Staff Coord	0.00	0.00	0.00	0.00	67,788.00
410212	Ward Clerk/Staff Coord-OT	0.00	0.00	0.00	0.00	2.00
60-809-82	Nursing Admin Expense>RN Supervisor>PTO Accrual	4,109.00	4,109.00	0.00	4,109.00	0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	171,638.00	171,638.00	0.00	171,638.00	52,498.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	308.00	308.00	0.00	308.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	15,184.00	15,184.00	0.00	15,184.00	3,091.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	5,468.00	5,468.00	0.00	5,468.00	704.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(4,323.00)	(4,323.00)	0.00	(4,323.00)	0.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	0.00	0.00	30,718.00	30,718.00	0.00
61-820-81	Nursing Admin Expense>Nurse Liaison>Sick/Vacation Pay	8.00	8.00	0.00	8.00	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	90,472.00	90,472.00	0.00	90,472.00	24,844.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	18.00	18.00	0.00	18.00	0.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	30,712.00	30,712.00	0.00	30,712.00	5,178.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	332.00	332.00	0.00	332.00	0.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	179.00	179.00	0.00	179.00	0.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	159.00	159.00	0.00	159.00	0.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	10,943.00	10,943.00	0.00	10,943.00	1,813.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	3,834.00	3,834.00	0.00	3,834.00	420.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(1,727.00)	(1,727.00)	0.00	(1,727.00)	0.00
Subtotal [12B2]	RNs - Administrative	<u>327,313.00</u>	<u>327,313.00</u>	<u>30,718.00</u>	<u>358,031.00</u>	<u>372,258.00</u>
Subgroup : [12C1]	LPNs - Direct Care					
410204	LPN	0.00	0.00	0.00	0.00	685,916.00
410205	LPN-OT	0.00	0.00	0.00	0.00	62,853.00
410206	Orientation-LPN	0.00	0.00	0.00	0.00	3,256.00
410281	Holiday Worked-LPN	0.00	0.00	0.00	0.00	11,204.00
60-805-80	Nursing Expense>LPN>Wages	173,468.00	173,468.00	0.00	173,468.00	125,714.00
60-805-81	Nursing Expense>LPN>Overtime	109,357.00	109,357.00	0.00	109,357.00	18,520.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	539,814.00	539,814.00	0.00	539,814.00	100,831.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	43,463.00	43,463.00	0.00	43,463.00	7,889.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	734.00	734.00	0.00	734.00	381.00
60-805-87	Nursing Expense>LPN>Training Pay	991.00	991.00	0.00	991.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	55,148.00	55,148.00	0.00	55,148.00	15,678.00
60-805-91	Nursing Expense>LPN>Holiday Pay	20,467.00	20,467.00	0.00	20,467.00	2,609.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(19,022.00)	(19,022.00)	0.00	(19,022.00)	0.00
Subtotal [12C1]	LPNs - Direct Care	<u>924,420.00</u>	<u>924,420.00</u>	<u>0.00</u>	<u>924,420.00</u>	<u>1,034,659.00</u>
Subgroup : [12C2]	LPNs - Administrative					
60-807-80	Nursing Expense>LPN Infection Control>Wages	32,939.00	32,939.00	0.00	32,939.00	0.00
60-807-81	Nursing Expense>LPN Infection Control>Overtime	240.00	240.00	0.00	240.00	0.00
60-807-82	Nursing Expense>LPN Infection Control>Shift Premium Pay	960.00	960.00	0.00	960.00	0.00
60-807-84	Nursing Expense>LPN Infection Control>Retro Pay/Adjustment Pay	160.00	160.00	0.00	160.00	0.00
60-807-87	Nursing Expense>LPN Infection Control>Sick/Vacation Pay	338.00	338.00	0.00	338.00	0.00
60-807-90	Nursing Expense>LPN Infection Control>Holiday Pay	372.00	372.00	0.00	372.00	0.00
60-807-91	Nursing Admin Expense>LPN Unit Manager>Wages	360.00	360.00	0.00	360.00	0.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	102,939.00	102,939.00	0.00	102,939.00	15,979.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Retro Pay/Adjustment Pay	2,840.00	2,840.00	0.00	2,840.00	0.00
61-816-84	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	201.00	201.00	0.00	201.00	0.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	10,669.00	10,669.00	0.00	10,669.00	2,106.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	1,738.00	1,738.00	0.00	1,738.00	430.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	7,518.00	7,518.00	0.00	7,518.00	0.00
Subtotal [12C2]	LPNs - Administrative	<u>161,294.00</u>	<u>161,294.00</u>	<u>0.00</u>	<u>161,294.00</u>	<u>18,616.00</u>
Subgroup : [12D]	Aides and Attendants					
410207	CNA	0.00	0.00	0.00	0.00	1,340,887.00
410208	CNA-OT	0.00	0.00	0.00	0.00	72,945.00
410209	Orientation-CNA	0.00	0.00	0.00	0.00	21,731.00
410262	Holiday Worked-CNA	0.00	0.00	0.00	0.00	20,619.00
60-801-80	Nursing Expense>CNA>Wages	489,320.00	489,320.00	809.00	490,129.00	308,860.00
60-801-81	Nursing Expense>CNA>Overtime	268,157.00	268,157.00	0.00	268,157.00	44,555.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	1,115,241.00	1,115,241.00	0.00	1,115,241.00	178,787.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	132,742.00	132,742.00	0.00	132,742.00	15,806.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	3,486.00	3,486.00	0.00	3,486.00	1,493.00
60-801-88	Nursing Expense>CNA>Other Pay	5,657.00	5,657.00	0.00	5,657.00	0.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	147,019.00	147,019.00	0.00	147,019.00	38,556.00
60-801-91	Nursing Expense>CNA>Holiday Pay	54,454.00	54,454.00	0.00	54,454.00	6,246.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(42,069.00)	(42,069.00)	0.00	(42,069.00)	0.00

Subtotal [12D]	Aldees and Attendant	2,174,007.00	2,174,007.00	809.00	2,174,816.00	2,050,485.00
Subgroup : [12H]	Recreation Workers					
550101	Activities SNF Manager	0.00	0.00	0.00	0.00	35,566.00
550104	Activities Staff	0.00	0.00	0.00	0.00	48,327.00
550105	Activities Staff-OT	0.00	0.00	0.00	0.00	137.00
550120	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	20,200.00
71-811-80	Activity Expense>Director>Wages	41,942.00	41,942.00	0.00	41,942.00	10,969.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	3,204.00	3,204.00	0.00	3,204.00	2,605.00
71-811-81	Activity Expense>Director>Holiday Pay	1,033.00	1,033.00	0.00	1,033.00	210.00
71-811-92	Activity Expense>Director>PTO Accrual	(1,952.00)	(1,952.00)	0.00	(1,952.00)	0.00
71-831-80	Activity Expense>Aide>Wages	40,671.00	40,671.00	0.00	40,671.00	14,742.00
71-831-81	Activity Expense>Aide>Overtime	2,126.00	2,126.00	0.00	2,126.00	977.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	28,112.00	28,112.00	0.00	28,112.00	4,096.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	8,052.00	8,052.00	0.00	8,052.00	1,945.00
71-831-91	Activity Expense>Aide>Holiday Pay	2,547.00	2,547.00	0.00	2,547.00	263.00
71-831-92	Activity Expense>Aide>PTO Accrual	(1,370.00)	(1,370.00)	0.00	(1,370.00)	0.00
Subtotal [12H]	Recreation Workers	124,365.00	124,365.00	0.00	124,365.00	140,037.00
Subgroup : [12M]	Social Workers/Case Management					
410601	Salaries	0.00	0.00	0.00	0.00	127,490.00
410620	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	7,356.00
69-811-80	Social Services Expense>Director>Wages	160,734.00	160,734.00	17,148.00	177,882.00	46,967.00
69-811-81	Social Services Expense>Director>Overtime	148.00	148.00	0.00	148.00	0.00
69-811-82	Social Services Expense>Director>Shift Premium Pay	5,242.00	5,242.00	0.00	5,242.00	0.00
69-811-84	Social Services Expense>Director>Retro Pay/Adjustment Pay	327.00	327.00	0.00	327.00	0.00
69-811-88	Social Services Expense>Director>Other Pay	691.00	691.00	0.00	691.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	4,782.00	4,782.00	0.00	4,782.00	733.00
69-811-91	Social Services Expense>Director>Holiday Pay	4,394.00	4,394.00	0.00	4,394.00	914.00
69-811-92	Social Services Expense>Director>PTO Accrual	(796.00)	(796.00)	0.00	(796.00)	0.00
69-830-80	Social Services Expense>Assistant>Wages	0.00	0.00	0.00	0.00	4,154.00
Subtotal [12M]	Social Workers/Case Management	176,622.00	176,622.00	17,148.00	192,670.00	189,634.00
Subgroup : [12O]	Other					
410501	Salaries	0.00	0.00	0.00	0.00	29,403.00
410502	Overtime	0.00	0.00	0.00	0.00	1,038.00
410520	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	6,170.00
560109	Salaries-Admissions Coordinator	0.00	0.00	0.00	0.00	62,081.00
560120	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	12,241.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	20,455.00	20,455.00	0.00	20,455.00	1,148.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	1,560.00	1,560.00	0.00	1,560.00	1.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	969.00	969.00	0.00	969.00	0.00
61-818-84	Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay	166.00	166.00	0.00	166.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	4,176.00	4,176.00	0.00	4,176.00	22.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,484.00	1,484.00	0.00	1,484.00	0.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	526.00	526.00	0.00	526.00	0.00
80-839-80	Admin Expense>Admissions>Wages	9,841.00	9,841.00	103,459.00	113,300.00	29,211.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	886.00	886.00	0.00	886.00	1,471.00
80-839-91	Admin Expense>Admissions>Holiday Pay	0.00	0.00	0.00	0.00	269.00
Subtotal [12O]	Other	40,663.00	40,663.00	103,459.00	143,622.00	143,066.00
Total [10-A]	Salaries and Wages	6,995,516.00	6,995,516.00	364,786.00	6,380,302.00	6,894,104.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
440815	Consultant	0.00	0.00	0.00	0.00	83,595.00
Subtotal [1]	Dietitian	0.00	0.00	0.00	0.00	83,595.00
Subgroup : [2]	Dentist					
410855	Dental Consultants	0.00	0.00	0.00	0.00	13,086.00
61-751-00	Nursing Admin Expense>Physicians	24,082.00	24,082.00	0.00	24,082.00	0.00
Subtotal [2]	Dentist	24,082.00	24,082.00	0.00	24,082.00	13,086.00
Subgroup : [3]	Pharmacist					
410702	Pharmacy Consultant	0.00	0.00	0.00	0.00	16,665.00
62-263-00	Pharmacy Expense>Consulting Fees	29,511.00	29,511.00	0.00	29,511.00	700.00
Subtotal [3]	Pharmacist	29,511.00	29,511.00	0.00	29,511.00	17,365.00
Subgroup : [5A]	PT - Resident Care					
410782	Physical Therapist-Outside Contr	0.00	0.00	0.00	0.00	167,033.00
65-102-00	PT Expense>Medicare A	39,821.00	39,821.00	0.00	39,821.00	9,834.00
65-103-00	PT Expense>Medicare B	76,746.00	76,746.00	0.00	76,746.00	24,977.00
65-104-00	PT Expense>Private	2,135.00	2,135.00	0.00	2,135.00	0.00
65-105-00	PT Expense>HMO	73,203.00	73,203.00	0.00	73,203.00	13,413.00
65-109-00	PT Expense>Hospice	120.00	120.00	0.00	120.00	0.00
65-111-00	PT Expense>Medicaid	31,440.00	31,440.00	0.00	31,440.00	2,310.00
Subtotal [5A]	PT - Resident Care	223,466.00	223,466.00	0.00	223,466.00	217,667.00
Subgroup : [8A]	Medical Director					
410701	Medical Director	0.00	0.00	0.00	0.00	33,840.00
61-750-00	Nursing Admin Expense>Medical Director	45,600.00	45,600.00	0.00	45,600.00	11,400.00
Subtotal [8A]	Medical Director	45,600.00	45,600.00	0.00	45,600.00	45,240.00
Subgroup : [9A]	ST - Resident Care					
410794	Speech Therapist-Outside Contr	0.00	0.00	0.00	0.00	96,271.00
67-102-00	ST Expense>Medicare A	20,573.00	20,573.00	0.00	20,573.00	5,143.00
67-103-00	ST Expense>Part B	47,870.00	47,870.00	0.00	47,870.00	24,426.00
67-104-00	ST Expense>Private	240.00	240.00	0.00	240.00	0.00
67-105-00	ST Expense>HMO	43,357.00	43,357.00	0.00	43,357.00	10,319.00
67-109-00	ST Expense>Hospice	240.00	240.00	0.00	240.00	75.00
67-111-00	ST Expense>Medicaid	12,270.00	12,270.00	0.00	12,270.00	1,820.00
Subtotal [9A]	ST - Resident Care	124,550.00	124,550.00	0.00	124,550.00	128,164.00
Subgroup : [10A]	OT - Resident Care					
410793	Occupational Therapist-Out Cont	0.00	0.00	0.00	0.00	199,728.00
66-102-00	OT Expense>Medicare A	42,458.00	42,458.00	0.00	42,458.00	11,388.00
66-103-00	OT Expense>Part B	115,259.00	115,259.00	0.00	115,259.00	42,701.00
66-104-00	OT Expense>Private	1,226.00	1,226.00	0.00	1,226.00	0.00
66-105-00	OT Expense>HMO	78,294.00	78,294.00	0.00	78,294.00	15,592.00
66-109-00	OT Expense>Hospice	75.00	75.00	0.00	75.00	0.00
66-111-00	OT Expense>Medicaid	34,350.00	34,350.00	0.00	34,350.00	5,160.00
Subtotal [10A]	OT - Resident Care	271,662.00	271,662.00	0.00	271,662.00	274,549.00
Subgroup : [11A1]	RN's - Direct Care					
410708	Agency Services-RN	0.00	0.00	0.00	0.00	54,903.00
60-700-16	Nursing Expense>Contracted Service>RN	77,111.00	77,111.00	0.00	77,111.00	18,672.00
Subtotal [11A1]	RN's - Direct Care	77,111.00	77,111.00	0.00	77,111.00	73,575.00
Subgroup : [11A2]	RN's - Administrative					
60-700-27	Contracted Nursing Admin	0.00	0.00	49,446.00	49,446.00	0.00

Subtotal [11A2]	RN's - Administrative	0.00	0.00	48,446.00	48,446.00	0.00
Subgroup : [11B1]	LPN's - Direct Care					
410709	Agency Service-LPN	0.00	0.00	0.00	0.00	183,333.00
60-700-19	Nursing Expense>Contracted Service>LPN	656,206.00	656,206.00	0.00	656,206.00	118,968.00
60-700-29	Nursing Expense>Contracted Service>LPNCovid19	57,862.00	57,862.00	0.00	57,862.00	0.00
Subtotal [11B1]	LPN's - Direct Care	714,068.00	714,068.00	0.00	714,068.00	302,301.00
Subgroup : [11C]	Aides					
410710	Agency Services-CNA	0.00	0.00	0.00	0.00	102,608.00
60-700-20	Nursing Expense>Contracted Service>CNA	456,620.00	456,620.00	0.00	456,620.00	86,311.00
60-700-30	Nursing Expense>Contracted Service>CNACovid19	29,351.00	29,351.00	0.00	29,351.00	0.00
Subtotal [11C]	Aides	485,971.00	485,971.00	0.00	485,971.00	188,919.00
Subgroup : [12]	Other					
60-212-00	Nursing Expense>Clinical Consultants	13,266.00	13,266.00	7,071.00	20,337.00	0.00
Subtotal [12]	Other	13,266.00	13,266.00	7,071.00	20,337.00	0.00
Total [13-B]	Professional Fees	2,008,286.00	2,008,286.00	56,517.00	2,065,803.00	1,324,051.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workers' Compensation					
410123	Workers Comp	0.00	0.00	0.00	0.00	3,510.00
410223	Workers Comp	0.00	0.00	0.00	0.00	41,309.00
410523	Workers Comp	0.00	0.00	0.00	0.00	17.00
410623	Workers Comp	0.00	0.00	0.00	0.00	3,200.00
440123	Workers Comp	0.00	0.00	0.00	0.00	3,154.00
450123	Workers Comp	0.00	0.00	0.00	0.00	1,844.00
460123	Workers Comp	0.00	0.00	0.00	0.00	241.00
470123	Workers Comp	0.00	0.00	0.00	0.00	(50.00)
480123	64300 -> Workers Comp	0.00	0.00	0.00	0.00	500.00
550123	Workers Comp	0.00	0.00	0.00	0.00	1,035.00
560123	Workers Comp	0.00	0.00	0.00	0.00	1,062.00
60-881-00	Nursing Expense>Workers Comp	23,364.00	23,364.00	0.00	23,364.00	25,608.00
61-881-00	Nursing Admin Expense>Workers Comp	3,703.00	3,703.00	0.00	3,703.00	3,602.00
69-881-00	Social Services Expense>Workers Comp	1,183.00	1,183.00	0.00	1,183.00	1,255.00
70-881-00	Dietary Expense>Workers Comp	2,939.00	2,939.00	0.00	2,939.00	3,418.00
71-881-00	Activity Expense>Workers Comp	774.00	774.00	0.00	774.00	825.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,484.00	1,484.00	0.00	1,484.00	1,893.00
75-881-00	Maintenance Expense>Workers Comp	223.00	223.00	0.00	223.00	264.00
80-881-00	Admin Expense>Workers Comp	1,826.00	1,826.00	0.00	1,826.00	3,215.00
85-881-00	Employee Benefits Expense>Workers Comp	105,568.00	105,568.00	0.00	105,568.00	0.00
Subtotal [1A1]	Workers' Compensation	141,084.00	141,084.00	0.00	141,084.00	98,088.00
Subgroup : [1A3]	Unemployment Insurance					
410122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	2,099.00
410124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	284.00
410222	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	28,014.00
410224	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	3,967.00
410522	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	315.00
410524	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	42.00
410622	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	1,100.00
410624	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	168.00
440122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	4,562.00
440124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	687.00
450122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	2,775.00
450124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	429.00
460122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	315.00
460124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	42.00
470122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	315.00
470124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	42.00
480122	64400 -> Payroll Taxes-SUI	0.00	0.00	0.00	0.00	964.00
480124	64900 -> Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	173.00
550122	Payroll Taxes SUI	0.00	0.00	0.00	0.00	1,089.00
550124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	126.00
560122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	2,412.00
560124	Payroll Tax FUTA	0.00	0.00	0.00	0.00	420.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	39,445.00	39,445.00	0.00	39,445.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	8,734.00	8,734.00	0.00	8,734.00	0.00
Subtotal [1A3]	Unemployment Insurance	48,179.00	48,179.00	0.00	48,179.00	60,340.00
Subgroup : [1A4]	Social Security (FICA)					
410121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	39,844.00
410221	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	251,441.00
410521	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	2,647.00
410621	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	9,791.00
440121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	27,707.00
450121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	17,541.00
460121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	2,775.00
470121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	2,015.00
480121	66000 -> Payroll Taxes-FICA	0.00	0.00	0.00	0.00	5,216.00
550121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	7,485.00
560121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	18,949.00
60-880-00	Nursing Expense>Payroll Taxes	91,846.00	91,846.00	0.00	91,846.00	90,072.00
61-880-00	Nursing Admin Expense>Payroll Taxes	14,830.00	14,830.00	0.00	14,830.00	12,567.00
69-880-00	Social Services Expense>Payroll Taxes	4,702.00	4,702.00	0.00	4,702.00	4,408.00
70-880-00	Dietary Expense>Payroll Taxes	11,563.00	11,563.00	0.00	11,563.00	11,937.00
71-880-00	Activity Expense>Payroll Taxes	3,042.00	3,042.00	0.00	3,042.00	2,884.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	5,831.00	5,831.00	0.00	5,831.00	6,909.00
75-880-00	Maintenance Expense>Payroll Taxes	878.00	878.00	0.00	878.00	840.00
80-880-00	Admin Expense>Payroll Taxes	7,136.00	7,136.00	0.00	7,136.00	11,854.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	374,007.00	374,007.00	0.00	374,007.00	0.00
Subtotal [1A4]	Social Security (FICA)	612,635.00	612,635.00	0.00	612,635.00	624,682.00
Subgroup : [1A5]	Health Insurance					
410125	Employee Health Insurance	0.00	0.00	0.00	0.00	61,186.00
410127	Employee Dental Insurance	0.00	0.00	0.00	0.00	407.00
410128	Employee Vision Insurance	0.00	0.00	0.00	0.00	178.00
410225	Employee Health Insurance	0.00	0.00	0.00	0.00	546,439.00
410227	Employee Dental Insurance	0.00	0.00	0.00	0.00	(451.00)
410228	Employee Vision Insurance	0.00	0.00	0.00	0.00	2,220.00
410525	Employee Health Insurance	0.00	0.00	0.00	0.00	3,581.00
410527	Employee Dental Insurance	0.00	0.00	0.00	0.00	118.00
410528	Employee Vision Insurance	0.00	0.00	0.00	0.00	20.00
410625	Employee Health Insurance	0.00	0.00	0.00	0.00	7,960.00
410627	Employee Dental Insurance	0.00	0.00	0.00	0.00	(714.00)
410628	Employee Vision Insurance	0.00	0.00	0.00	0.00	18.00
440125	Employee Health Insurance	0.00	0.00	0.00	0.00	87,792.00
440127	Employee Dental Insurance	0.00	0.00	0.00	0.00	238.00
440128	Employee Vision Insurance	0.00	0.00	0.00	0.00	209.00

450125	Employee Health Insurance	0.00	0.00	0.00	0.00	11,418.00
450127	Employee Dental Insurance	0.00	0.00	0.00	0.00	(577.00)
450128	Employee Vision Insurance	0.00	0.00	0.00	0.00	147.00
460125	Employee Health Insurance	0.00	0.00	0.00	0.00	4,180.00
460127	Employee Dental Insurance	0.00	0.00	0.00	0.00	39.00
470125	Employee Health Insurance	0.00	0.00	0.00	0.00	9,045.00
470127	Employee Dental Insurance	0.00	0.00	0.00	0.00	42.00
470129	Employee Vision Insurance	0.00	0.00	0.00	0.00	38.00
480125	Employee Health Insurance	0.00	0.00	0.00	0.00	(1,471.00)
480127	Employee Dental Insurance	0.00	0.00	0.00	0.00	233.00
480129	Employee Vision Insurance	0.00	0.00	0.00	0.00	36.00
550125	Employee Health Insurance	0.00	0.00	0.00	0.00	5,126.00
550127	Employee Dental Insurance	0.00	0.00	0.00	0.00	(127.00)
550128	Employee Vision Insurance	0.00	0.00	0.00	0.00	20.00
560125	Employee Health Insurance	0.00	0.00	0.00	0.00	7,881.00
560127	Employee Dental Insurance	0.00	0.00	0.00	0.00	708.00
560128	Employee Vision Insurance	0.00	0.00	0.00	0.00	109.00
60-882-00	Nursing Expense>Health Insurance	156,803.00	156,803.00	0.00	156,803.00	181,187.00
61-882-00	Nursing Admin Expense>Health Insurance	24,877.00	24,877.00	0.00	24,877.00	25,304.00
69-882-00	Social Services Expense>Health Insurance	7,919.00	7,919.00	0.00	7,919.00	8,862.00
70-882-00	Dietary Expense>Health Insurance	19,711.00	19,711.00	0.00	19,711.00	24,020.00
71-882-00	Activity Expense>Health Insurance	5,191.00	5,191.00	0.00	5,191.00	5,799.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	9,964.00	9,964.00	0.00	9,964.00	13,938.00
75-882-00	Maintenance Expense>Health Insurance	1,499.00	1,499.00	0.00	1,499.00	1,885.00
80-882-00	Admin Expense>Health Insurance	12,197.00	12,197.00	0.00	12,197.00	23,538.00
85-882-00	Employee Benefits Expense>Health Insurance	610,861.00	610,861.00	0.00	610,861.00	0.00
85-884-00	Employee Benefits>Dental/Vision Insurance	8,302.00	8,302.00	0.00	8,302.00	0.00
Subtotal [1A6]	Health Insurance	<u>887,324.00</u>	<u>887,324.00</u>	<u>0.00</u>	<u>887,324.00</u>	<u>1,010,682.00</u>
Subgroup : [1A6]	Life Insurance					
410126	Employee Life Insurance	0.00	0.00	0.00	0.00	728.00
410226	Employee Life Insurance	0.00	0.00	0.00	0.00	1,559.00
410526	Employee Life Insurance	0.00	0.00	0.00	0.00	20.00
410626	Employee Life Insurance	0.00	0.00	0.00	0.00	147.00
440126	Employee Life Insurance	0.00	0.00	0.00	0.00	173.00
450126	Employee Life Insurance	0.00	0.00	0.00	0.00	180.00
460126	Employee Life Insurance	0.00	0.00	0.00	0.00	20.00
470126	Employee Life Insurance	0.00	0.00	0.00	0.00	20.00
480126	63300 -> Employee Life Insurance	0.00	0.00	0.00	0.00	20.00
550126	Employee Life Insurance	0.00	0.00	0.00	0.00	118.00
560126	Employee Life Insurance	0.00	0.00	0.00	0.00	310.00
85-885-00	Employee Benefits>Life Insurance	3,124.00	3,124.00	0.00	3,124.00	0.00
Subtotal [1A6]	Life Insurance	<u>3,124.00</u>	<u>3,124.00</u>	<u>0.00</u>	<u>3,124.00</u>	<u>3,291.00</u>
Subgroup : [1A7]	Pensions					
410241	Pension	0.00	0.00	0.00	0.00	229,367.00
410541	Pension	0.00	0.00	0.00	0.00	3,019.00
440141	Pension	0.00	0.00	0.00	0.00	26,652.00
450141	Pension	0.00	0.00	0.00	0.00	17,448.00
460141	Pension	0.00	0.00	0.00	0.00	3,037.00
470141	Pension	0.00	0.00	0.00	0.00	2,244.00
470141	Pension	0.00	0.00	0.00	0.00	3,628.00
480141	62500 -> Pension	0.00	0.00	0.00	0.00	4,707.00
550141	Pension	0.00	0.00	0.00	0.00	0.00
85-255-79	Employee Benefits Expense>Pension>Union	301,733.00	301,733.00	112,625.00	414,358.00	0.00
Subtotal [1A7]	Pensions	<u>301,733.00</u>	<u>301,733.00</u>	<u>112,625.00</u>	<u>414,358.00</u>	<u>290,302.00</u>
Subgroup : [1A8]	Uniform Allowance					
410236	Uniforms	0.00	0.00	0.00	0.00	40,047.00
410537	Uniforms	0.00	0.00	0.00	0.00	225.00
440136	Uniforms	0.00	0.00	0.00	0.00	1,474.00
450136	Uniforms	0.00	0.00	0.00	0.00	1,404.00
460136	Uniforms	0.00	0.00	0.00	0.00	225.00
470136	Uniforms	0.00	0.00	0.00	0.00	225.00
480136	62000 -> Uniforms	0.00	0.00	0.00	0.00	450.00
550137	Uniforms	0.00	0.00	0.00	0.00	0.00
85-253-00	Employee Benefits Expense>Uniforms	22,332.00	22,332.00	2,090.00	24,422.00	0.00
Subtotal [1A8]	Uniform Allowance	<u>22,332.00</u>	<u>22,332.00</u>	<u>2,090.00</u>	<u>24,422.00</u>	<u>44,376.00</u>
Subgroup : [1A9]	Other					
410135	Employee Expense	0.00	0.00	0.00	0.00	1,109.00
410235	Employee Expense	0.00	0.00	0.00	0.00	4,003.00
470135	Employee Expense	0.00	0.00	0.00	0.00	2,558.00
550135	Employee Expense	0.00	0.00	0.00	0.00	25.00
560135	Employee Expense	0.00	0.00	0.00	0.00	4,020.00
60-883-00	Nursing Expense>Other Benefits	88,057.00	88,057.00	(88,057.00)	0.00	83,755.00
61-883-00	Nursing Admin Expense>Other Benefits	14,385.00	14,385.00	(14,385.00)	0.00	15,187.00
69-883-00	Social Services Expense>Other Benefits	4,710.00	4,710.00	(4,710.00)	0.00	5,331.00
70-883-00	Dietary Expense>Other Benefits	11,110.00	11,110.00	(11,110.00)	0.00	14,460.00
71-883-00	Activity Expense>Other Benefits	2,912.00	2,912.00	(2,912.00)	0.00	3,506.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	5,600.00	5,600.00	(5,600.00)	0.00	8,309.00
75-883-00	Maintenance Expense>Other Benefits	845.00	845.00	(845.00)	0.00	1,139.00
80-883-00	Admin Expense>Other Benefits	7,280.00	7,280.00	(7,280.00)	0.00	12,761.00
85-100-00	Employee Benefits Expense>Miscellaneous	4,555.00	4,555.00	0.00	4,555.00	0.00
85-178-00	Employee Benefits Expense>Food	3,803.00	3,803.00	1,544.00	5,347.00	0.00
85-245-00	Employee Benefits Expense>Background Checks	1,605.00	1,605.00	1,064.00	2,669.00	0.00
Subtotal [1A9]	Other	<u>145,043.00</u>	<u>145,043.00</u>	<u>(132,291.00)</u>	<u>12,772.00</u>	<u>158,163.00</u>
Subgroup : [1C]	Bad Debt					
410098	Bad Debt Expense	0.00	0.00	0.00	0.00	1,424,453.00
80-251-00	Admin Expense>Bad Debt	148,567.00	148,567.00	0.00	148,567.00	38,314.00
Subtotal [1C]	Bad Debt	<u>148,567.00</u>	<u>148,567.00</u>	<u>0.00</u>	<u>148,567.00</u>	<u>1,462,467.00</u>
Subgroup : [1D]	Accounting and Auditing					
560844	Accounting/Audit Fees	0.00	0.00	0.00	0.00	5,377.00
80-239-00	Admin Expense>Accounting Fees	1,836.00	1,836.00	0.00	1,836.00	0.00
Subtotal [1D]	Accounting and Auditing	<u>1,836.00</u>	<u>1,836.00</u>	<u>0.00</u>	<u>1,836.00</u>	<u>5,377.00</u>
Subgroup : [1E]	Legal					
560842	Consortor Fees	0.00	0.00	0.00	0.00	309.00
560843	Legal Fees	0.00	0.00	0.00	0.00	9,910.00
80-238-00	Admin Expense>Legal Fees	10,317.00	10,317.00	31,250.00	41,567.00	751.00
Subtotal [1E]	Legal	<u>10,317.00</u>	<u>10,317.00</u>	<u>31,250.00</u>	<u>41,567.00</u>	<u>10,870.00</u>
Subgroup : [1G]	Office Supplies					
410137	Software	0.00	0.00	0.00	0.00	11,849.00
470901	68100 -> Office Supplies	0.00	0.00	0.00	0.00	302.00
550910	Computer Supplies	0.00	0.00	0.00	0.00	27.00
560901	Office Supplies	0.00	0.00	0.00	0.00	13,817.00
560910	Computer Supplies	0.00	0.00	0.00	0.00	919.00
560920	Forms/Printing	0.00	0.00	0.00	0.00	(53.00)

80-183-00	Admin Expense>Supplies	16,802.00	16,802.00	0.00	16,802.00	3,080.00
80-183-09	Admin Expense>Supplies>Toner	10,822.00	10,822.00	0.00	10,822.00	3,473.00
80-183-78	Admin Expense>Supplies>Paper	6,314.00	6,314.00	0.00	6,314.00	1,237.00
80-184-00	Admin Expense>Minor Equip & Supplies	9,325.00	9,325.00	0.00	9,325.00	6,561.00
80-208-00	Admin Expense>Equip-Rental	9,173.00	9,173.00	0.00	9,173.00	4,865.00
Subtotal [1G]	Office Supplies	52,436.00	52,436.00	0.00	52,436.00	45,877.00
Subgroup : [1H1]	Telephone and Telegraph					17.00
410141	Telephone	0.00	0.00	0.00	0.00	38,547.00
560714	Telephone Service	0.00	0.00	0.00	0.00	33,321.00
560715	Telephone Maintenance Contract	0.00	0.00	0.00	0.00	8,096.00
60-231-00	Admin Expense>Telephone	36,787.00	36,787.00	(1,951.00)	34,836.00	
Subtotal [1H1]	Telephone and Telegraph	36,787.00	36,787.00	(1,951.00)	34,836.00	77,881.00
Subgroup : [1H2]	Cellular Phones and Beepers					2,704.00
560941	Cell Phones	0.00	0.00	0.00	0.00	0.00
Marcum 107	Cell Phones	0.00	0.00	1,951.00	1,951.00	0.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	0.00	1,951.00	1,951.00	2,704.00
Subgroup : [1J]	Corporation Business Taxes					0.00
80-247-00	Admin Expense>Corporate Tax	160.00	160.00	0.00	160.00	0.00
Subtotal [1J]	Corporation Business Taxes	160.00	160.00	0.00	160.00	0.00
Subgroup : [1K2]	Other					1,351.00
560850	Taxes - other	0.00	0.00	0.00	0.00	1,351.00
Subtotal [1K2]	Other	0.00	0.00	0.00	0.00	1,351.00
Subgroup : [1K3]	Resident Day User Fee					620,384.00
410997	Quality Assessment Fee	0.00	0.00	0.00	0.00	201,602.00
80-111-16	Admin Expense>Medicaid>Bed Tax	812,549.00	812,549.00	0.00	812,549.00	81,986.00
Subtotal [1K3]	Resident Day User Fee	812,549.00	812,549.00	0.00	812,549.00	81,986.00
Total [16]	Expenditures Other than Salaries	3,095,106.00	3,096,106.00	13,774.00	3,108,880.00	4,604,448.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1]	Resident Travel and Entertainment					4,237.00
410750	Resident Transportation	0.00	0.00	0.00	0.00	4,237.00
Subtotal [1]	Resident Travel and Entertainment	0.00	0.00	0.00	0.00	4,237.00
Subgroup : [2]	Holiday Parties for Staff					708.00
490858	Special Events	0.00	0.00	0.00	0.00	708.00
Subtotal [2]	Holiday Parties for Staff	0.00	0.00	0.00	0.00	708.00
Subgroup : [3]	Gifts to Staff and Residents					0.00
Marcum 104	Employee Gifts	0.00	0.00	3,318.00	3,318.00	0.00
Subtotal [3]	Gifts to Staff and Residents	0.00	0.00	3,318.00	3,318.00	0.00
Subgroup : [4]	Employee Travel					1,035.00
410195	Mileage/Travel	0.00	0.00	0.00	0.00	13,292.00
560950	Mileage Reimbursement	0.00	0.00	0.00	0.00	0.00
80-236-00	Admin Expense>Travel	14,927.00	14,927.00	0.00	14,927.00	0.00
Subtotal [4]	Employee Travel	14,927.00	14,927.00	0.00	14,927.00	14,327.00
Subgroup : [5]	Education Expense					32,455.00
410233	Training/Seminars/Courses	0.00	0.00	0.00	0.00	348.00
410533	Training/Seminars/Courses	0.00	0.00	0.00	0.00	3,400.00
440142	Training Fund	0.00	0.00	0.00	0.00	2,296.00
450142	Training Fund	0.00	0.00	0.00	0.00	354.00
460142	Training Fund	0.00	0.00	0.00	0.00	264.00
470142	Training Fund	0.00	0.00	0.00	0.00	659.00
480142	Training Fund	0.00	0.00	0.00	0.00	543.00
550142	Training Fund	0.00	0.00	0.00	0.00	770.00
560133	Training/Seminars/Courses	0.00	0.00	0.00	0.00	660.00
60-204-00	Nursing Expense>Training & Education	488.00	488.00	0.00	488.00	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	33,512.00	33,512.00	0.00	33,512.00	0.00
85-204-00	Employee Benefits Expense>Training & Education	113.00	113.00	0.00	113.00	0.00
Marcum 103	Education Expense	0.00	0.00	14,258.00	14,258.00	0.00
Subtotal [5]	Education Expense	34,113.00	34,113.00	14,258.00	48,371.00	41,761.00
Subgroup : [6]	Automobile Expense					40.00
500891	Vehicle Fuel	0.00	0.00	0.00	0.00	40.00
Subtotal [6]	Automobile Expense	0.00	0.00	0.00	0.00	40.00
Subgroup : [M1]	Advertising Help Wanted					500.00
410130	Recruitment	0.00	0.00	0.00	0.00	5,412.00
410230	Recruitment	0.00	0.00	2,167.00	2,167.00	0.00
Marcum 105	Help Wanted	0.00	0.00	0.00	0.00	6,912.00
Subtotal [M1]	Advertising Help Wanted	0.00	0.00	2,167.00	2,167.00	6,912.00
Subgroup : [M3]	Advertising Other					5,700.00
80-250-00	Admin Expense>Marketing & Advertising	12,562.00	12,562.00	(2,167.00)	10,395.00	5,700.00
Subtotal [M3]	Advertising Other	12,562.00	12,562.00	(2,167.00)	10,395.00	5,700.00
Subgroup : [M7]	Postage					4,115.00
560930	Postage	0.00	0.00	0.00	0.00	1,011.00
80-209-00	Admin Expense>Postage	2,766.00	2,766.00	0.00	2,766.00	10.00
91-209-00	Property Expense>Postage	0.00	0.00	0.00	0.00	6,136.00
Subtotal [M7]	Postage	2,766.00	2,766.00	0.00	2,766.00	6,136.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					4,796.00
410234	Dues/Subscriptions	0.00	0.00	0.00	0.00	(1,878.00)
560134	Dues/Subscriptions	0.00	0.00	0.00	0.00	42.00
80-235-00	Admin Expense>Dues & Subscriptions	8,212.00	8,212.00	0.00	8,212.00	3,660.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	8,212.00	8,212.00	0.00	8,212.00	3,660.00
Subgroup : [M9]	Subscriptions					4,989.00
410134	Dues/Subscriptions	0.00	0.00	0.00	0.00	4,989.00
Subtotal [M9]	Subscriptions	0.00	0.00	0.00	0.00	4,989.00
Subgroup : [M11]	Services Provided by Contract					3,825.00
410136	Contracted Services	0.00	0.00	0.00	0.00	23,708.00
410730	Purchased Services - Other	0.00	0.00	0.00	0.00	34,188.00
410799	Purchased Services - Other	0.00	0.00	0.00	0.00	75,879.00
560140	Contracted Services	0.00	0.00	0.00	0.00	23,879.00
560841	Contracted Services - Call System	0.00	0.00	0.00	0.00	33,425.00
560845	Payroll Processing Fees	0.00	0.00	0.00	0.00	14,873.00
560846	Professional Services	0.00	0.00	0.00	0.00	18,227.00
560911	Computer Maintenance	0.00	0.00	0.00	0.00	105,591.00
560912	Software Maintenance	0.00	0.00	0.00	0.00	18,237.00
560913	Internet	0.00	0.00	0.00	0.00	

560915	Timeclock Software	0.00	0.00	0.00	0.00	14,926.00
560925	Records Storage	0.00	0.00	0.00	0.00	3,001.00
60-230-00	Nursing Expense>Data Processing	8,088.00	8,088.00	32,311.00	40,396.00	250.00
80-210-00	Admin Expense>Internet	19,076.00	19,076.00	0.00	19,076.00	3,354.00
80-230-00	Admin Expense>Data Processing	32,271.00	32,271.00	0.00	32,271.00	7,451.00
80-240-00	Admin Expense>Professional Fees	20,011.00	20,011.00	36,255.00	56,266.00	2,000.00
80-241-00	Admin Expense>IT Fees	29,298.00	29,298.00	0.00	29,298.00	0.00
80-279-00	Admin Expense>Consulting Fee	742,835.00	742,835.00	0.00	742,835.00	5,926.00
80-700-00	Admin Expense>Contracted Service	20,863.00	20,863.00	187,860.00	208,723.00	191,068.00
80-700-55	Admin Expense>Contracted Service>Office	11,823.00	11,823.00	0.00	11,823.00	3,800.00
Subtotal [M11]	Services Provided by Contract	<u>884,263.00</u>	<u>884,263.00</u>	<u>356,426.00</u>	<u>1,140,683.00</u>	<u>884,682.00</u>
Subgroup : [M13]	Other	0.00	0.00	0.00	0.00	1,468.00
410198	Licenses/Permits	0.00	0.00	0.00	0.00	1,586.00
410232	Background Checks	0.00	0.00	0.00	0.00	425.00
440198	Licenses/Permits	0.00	0.00	0.00	0.00	240.00
470198	Licenses/Permits	0.00	0.00	0.00	0.00	1,625.00
560199	Licenses/Permits	0.00	0.00	0.00	0.00	327.00
560744	Res Reimburse Lost/Stolen Items	0.00	0.00	0.00	0.00	1,652.00
560746	Emergency Costs	0.00	0.00	0.00	0.00	726.00
560931	Overnight Service	0.00	0.00	0.00	0.00	463.00
560995	Collection Fees/Credit Card Fee	0.00	0.00	0.00	0.00	11,074.00
560996	Late fees/Fines/Finance Charges	0.00	0.00	0.00	0.00	8,758.00
560997	Bank Service Charges	0.00	0.00	0.00	0.00	1,076.00
80-153-00	Admin Expense>Financing Costs	5,279.00	5,279.00	0.00	5,279.00	210.00
80-234-00	Admin Expense>Licenses	1,260.00	1,260.00	0.00	1,260.00	0.00
80-237-00	Admin Expense>Meals & Ent	51.00	51.00	0.00	51.00	0.00
80-243-00	Admin Expense>Late Fees	304.00	304.00	0.00	304.00	0.00
80-244-00	Admin Expense>Bank Fees	26,950.00	26,950.00	4,175.00	31,125.00	16.00
80-245-00	Admin Expense>Background Checks	823.00	823.00	0.00	823.00	0.00
80-252-00	Admin Expense>Startup Costs	234,072.00	234,072.00	(180,381.00)	53,711.00	51,002.00
Subtotal [M13]	Other	<u>268,739.00</u>	<u>268,739.00</u>	<u>(176,186.00)</u>	<u>92,553.00</u>	<u>80,857.00</u>
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	<u>1,225,582.00</u>	<u>1,225,582.00</u>	<u>87,816.00</u>	<u>1,333,388.00</u>	<u>761,939.00</u>
Group : [19]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					27,901.00
410764	Nutritional Supplements	0.00	0.00	0.00	0.00	380,779.00
440803	Raw Food	0.00	0.00	0.00	0.00	23,464.00
70-178-00	Dietary Expense>Food	1,188.00	1,188.00	0.00	1,188.00	432,144.00
Subtotal [2A1]	Raw Food	<u>1,188.00</u>	<u>1,188.00</u>	<u>0.00</u>	<u>1,188.00</u>	<u>432,144.00</u>
Subgroup : [2A2]	Non-Food Supplies					623.00
440807	Dietary Supplies	0.00	0.00	0.00	0.00	2,302.00
70-177-00	Dietary Expense>Supplements	38,122.00	38,122.00	0.00	38,122.00	5,061.00
70-183-00	Dietary Expense>Supplies	694.00	694.00	0.00	694.00	5,993.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	23,956.00	23,956.00	0.00	23,956.00	687.00
70-207-00	Dietary Expense>Repairs & Maint	7,557.00	7,557.00	0.00	7,557.00	14,566.00
Subtotal [2A2]	Non-Food Supplies	<u>68,329.00</u>	<u>68,329.00</u>	<u>0.00</u>	<u>68,329.00</u>	<u>14,566.00</u>
Subgroup : [2B]	Purchased Services					103,170.00
440137	Contracted Services	0.00	0.00	0.00	0.00	110,440.00
70-700-00	Dietary Expense>Contracted Service	547,767.00	547,767.00	0.00	547,767.00	213,510.00
Subtotal [2B]	Purchased Services	<u>547,767.00</u>	<u>547,767.00</u>	<u>0.00</u>	<u>547,767.00</u>	<u>213,510.00</u>
Total [18]	Dietary Basis for Allocation of Costs	<u>817,282.00</u>	<u>817,282.00</u>	<u>0.00</u>	<u>817,282.00</u>	<u>660,420.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3B]	Purchased Services					188,890.00
460107	Contract Services	0.00	0.00	0.00	0.00	54,938.00
73-700-00	Laundry Expense>Contracted Service	204,102.00	204,102.00	0.00	204,102.00	243,828.00
Subtotal [3B]	Purchased Services	<u>204,102.00</u>	<u>204,102.00</u>	<u>0.00</u>	<u>204,102.00</u>	<u>243,828.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u>204,102.00</u>	<u>204,102.00</u>	<u>0.00</u>	<u>204,102.00</u>	<u>243,828.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B]	Purchased Services					(113.00)
410707	Physician Services	0.00	0.00	0.00	0.00	65,548.00
450110	Contracted Services	0.00	0.00	0.00	0.00	7,346.00
60-211-00	Nursing Expense>Clinical Services	1,862.00	1,862.00	0.00	1,862.00	25,141.00
72-700-00	Housekeeping Expense>Contracted Service	115,614.00	115,614.00	0.00	115,614.00	97,322.00
Subtotal [4B]	Purchased Services	<u>117,476.00</u>	<u>117,476.00</u>	<u>0.00</u>	<u>117,476.00</u>	<u>97,322.00</u>
Subgroup : [4C]	Other					1,794.00
450871	Cleaning Supplies	0.00	0.00	0.00	0.00	576.00
72-183-00	Housekeeping Expense>Supplies	3,756.00	3,756.00	0.00	3,756.00	2,370.00
Subtotal [4C]	Other	<u>3,756.00</u>	<u>3,756.00</u>	<u>0.00</u>	<u>3,756.00</u>	<u>2,370.00</u>
Subgroup : [5A2]	Purchased from					(2,648.00)
410753	Pharmacy Credits	0.00	0.00	0.00	0.00	19,884.00
410756	Pharmacy-RX-Medicaid	0.00	0.00	0.00	0.00	43,988.00
410757	Pharmacy-RX-Medicare	0.00	0.00	0.00	0.00	75,320.00
410758	Pharmacy-RX-Managed Care	0.00	0.00	0.00	0.00	7,062.00
410769	Pharmacy-RX-Other	3,867.00	3,867.00	0.00	3,867.00	0.00
62-000-00	Pharmacy Expense	51,724.00	51,724.00	0.00	51,724.00	13,753.00
62-102-00	Pharmacy Expense>Medicare A	10,961.00	10,961.00	0.00	10,961.00	0.00
62-104-00	Pharmacy Expense>Private	108,551.00	108,551.00	0.00	108,551.00	25,525.00
62-105-00	Pharmacy Expense>Medicaid	11,492.00	11,492.00	0.00	11,492.00	3,308.00
62-111-00	Pharmacy Expense>Medicaid	11,098.00	11,098.00	0.00	11,098.00	7,075.00
62-145-00	Pharmacy Expense>RX	18,928.00	18,928.00	0.00	18,928.00	0.00
62-145-32	Pharmacy Expense>Vaccines	18,928.00	18,928.00	0.00	18,928.00	0.00
Subtotal [5A2]	Purchased from	<u>216,821.00</u>	<u>216,821.00</u>	<u>0.00</u>	<u>216,821.00</u>	<u>193,287.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs					28,827.00
410733	Floor Stock Drugs & Supplies	0.00	0.00	0.00	0.00	2,380.00
410759	Pharmacy-OTC-Medicaid	0.00	0.00	0.00	0.00	339.00
410760	Pharmacy-OTC-Medicare	0.00	0.00	0.00	0.00	285.00
410770	Pharmacy-OTC-Other	10,514.00	10,514.00	0.00	10,514.00	2,273.00
62-222-00	Pharmacy Expense>OTC	10,514.00	10,514.00	0.00	10,514.00	34,204.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>10,514.00</u>	<u>10,514.00</u>	<u>0.00</u>	<u>10,514.00</u>	<u>34,204.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies					38,086.00
410761	Incontinence Supplies	0.00	0.00	0.00	0.00	30,458.00
410762	Medical Supplies	0.00	0.00	0.00	0.00	94,036.00
410763	Nursing Supplies	0.00	0.00	0.00	0.00	31,015.00
60-183-00	Nursing Expense>Supplies	100,645.00	100,645.00	0.00	100,645.00	7,508.00
60-183-74	Nursing Expense>Supplies>Covid19	8,893.00	8,893.00	0.00	8,893.00	0.00
60-183-76	Nursing Expense>Supplies>TwinMed	12,215.00	12,215.00	0.00	12,215.00	13,455.00
60-185-00	Nursing Expense>Incontinence Supplies	55,017.00	55,017.00	0.00	55,017.00	0.00

Subtotal [5C]	Medical and Therapeutic Supplies	176,770.00	176,770.00	0.00	176,770.00	214,660.00
Subgroup : [5D]	Ambulance/Limousine					
56-000-00	Medical Transportation Expense	2,110.00	2,110.00	0.00	2,110.00	0.00
Subtotal [5D]	Ambulance/Limousine	2,110.00	2,110.00	0.00	2,110.00	0.00
Subgroup : [5E2]	Oxygen - Other					
410741	Oxygen	0.00	0.00	0.00	0.00	9,068.00
410742	Inhalation Supplies	0.00	0.00	0.00	0.00	16,049.00
S7-000-00	Oxygen Expense	8,089.00	8,089.00	0.00	8,089.00	1,815.00
Subtotal [5E2]	Oxygen - Other	8,089.00	8,089.00	0.00	8,089.00	26,932.00
Subgroup : [5F]	X-Rays and related radiological					
410752	X-Ray	0.00	0.00	0.00	0.00	8,228.00
59-000-00	Radiology Expense	6,295.00	6,295.00	0.00	6,295.00	2,240.00
Subtotal [5F]	X-Rays and related radiological	6,295.00	6,295.00	0.00	6,295.00	10,468.00
Subgroup : [5H]	Laboratory					
410751	Laboratory	0.00	0.00	0.00	0.00	52,608.00
S8-000-00	Lab Expense	47,547.00	47,547.00	0.00	47,547.00	700.00
Subtotal [5H]	Laboratory	47,547.00	47,547.00	0.00	47,547.00	53,308.00
Subgroup : [5I]	Recreation					
550850	Activities Supplies	0.00	0.00	0.00	0.00	2,915.00
550851	Entertainment	0.00	0.00	0.00	0.00	3,795.00
550852	Activities Events Food	0.00	0.00	0.00	0.00	1,607.00
71-000-00	Activity Expense	1,861.00	1,861.00	0.00	1,861.00	0.00
71-178-00	Activity Expense>Food	110.00	110.00	0.00	110.00	0.00
71-183-00	Activity Expense>Supplies	5,268.00	5,268.00	0.00	5,268.00	271.00
71-202-00	Activity Expense>Resident Missing Items	2,777.00	2,777.00	0.00	2,777.00	0.00
71-700-00	Activity Expense>Contracted Service	6,360.00	6,360.00	0.00	6,360.00	1,170.00
Subtotal [5I]	Recreation	16,376.00	16,376.00	0.00	16,376.00	9,986.00
Subgroup : [5L]	Cable Television					
560717	Cable	0.00	0.00	0.00	0.00	9,926.00
80-232-00	Admin Expense>Cable TV	13,915.00	13,915.00	0.00	13,915.00	3,351.00
Subtotal [5L]	Cable Television	13,915.00	13,915.00	0.00	13,915.00	13,377.00
Subgroup : [5M]	Other					
410743	IV Supples-Medicaid	0.00	0.00	0.00	0.00	2,182.00
410748	COVID Testing	0.00	0.00	0.00	0.00	8,868.00
410771	IV Drugs-Managed Care	0.00	0.00	0.00	0.00	8,114.00
410772	IV Supples-Managed Care	0.00	0.00	0.00	0.00	7.00
410773	IV Drugs-Medicaid	0.00	0.00	0.00	0.00	235.00
410774	Medical Waste Disposal	0.00	0.00	0.00	0.00	1,873.00
55-000-00	Nursing Rental Expense	37,752.00	37,752.00	0.00	37,752.00	11,386.00
60-184-00	Nursing Expense>Minor Equip & Supplies	8,874.00	8,874.00	0.00	8,874.00	3,010.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,152.00	1,152.00	0.00	1,152.00	53.00
60-207-00	Nursing Expense>Repairs & Maint	436.00	436.00	0.00	436.00	0.00
Subtotal [5M]	Other	48,214.00	48,214.00	0.00	48,214.00	35,828.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	667,683.00	667,683.00	0.00	667,683.00	892,092.00
Group : [22]	Maintenance and Property					
Subgroup : [6A]	Repairs and Maintenance					
410767	Equipment Repairs	0.00	0.00	0.00	0.00	3,492.00
440820	Maintenance & Repairs	0.00	0.00	0.00	0.00	6,496.00
450875	Maintenance & Repairs	0.00	0.00	0.00	0.00	315.00
460820	Maintenance & Repairs	0.00	0.00	0.00	0.00	1,123.00
470820	Maintenance & Repairs	0.00	0.00	0.00	0.00	18,821.00
470822	Plumbing	0.00	0.00	0.00	0.00	8,836.00
470824	Paint	0.00	0.00	0.00	0.00	544.00
470826	Alarm Maintenance & Repairs	0.00	0.00	0.00	0.00	11,814.00
470830	Ground Maintenance	0.00	0.00	0.00	0.00	29,397.00
470832	Sprinklers	0.00	0.00	0.00	0.00	1,683.00
470833	Elevator	0.00	0.00	0.00	0.00	8,557.00
75-207-00	Maintenance Expense>Repairs & Maint	33,874.00	33,874.00	0.00	33,874.00	12,279.00
Subtotal [6A]	Repairs and Maintenance	33,874.00	33,874.00	0.00	33,874.00	101,537.00
Subgroup : [6B]	Heat					
470823	HVAC/Boiler	0.00	0.00	0.00	0.00	23,056.00
560712	Gas/Oil	0.00	0.00	0.00	0.00	10,654.00
76-227-00	Utility Expense>Gas	64,426.00	64,426.00	0.00	64,426.00	11,269.00
Subtotal [6B]	Heat	64,426.00	64,426.00	0.00	64,426.00	45,979.00
Subgroup : [6C]	Light & Power					
470821	Electrical	0.00	0.00	0.00	0.00	3,930.00
560711	Electric	0.00	0.00	0.00	0.00	69,122.00
76-228-00	Utility Expense>Electric	136,414.00	136,414.00	0.00	136,414.00	42,817.00
Subtotal [6C]	Light & Power	136,414.00	136,414.00	0.00	136,414.00	116,879.00
Subgroup : [6D]	Water					
560713	Water/Sewer/Refuse	0.00	0.00	0.00	0.00	39,725.00
76-229-00	Utility Expense>Water/Sewer	94,729.00	94,729.00	0.00	94,729.00	19,711.00
Subtotal [6D]	Water	94,729.00	94,729.00	0.00	94,729.00	69,436.00
Subgroup : [6F]	Other					
410176	Equipment Minor	0.00	0.00	0.00	0.00	5,885.00
410765	Equipment Rental	0.00	0.00	0.00	0.00	32,734.00
410768	Equipment Minor	0.00	0.00	0.00	0.00	10,753.00
450876	Equipment Minor	0.00	0.00	0.00	0.00	268.00
470128	Contracted Maintenance	0.00	0.00	0.00	0.00	69,425.00
470826	Small Tools	0.00	0.00	0.00	0.00	74.00
470834	Pest Control	0.00	0.00	0.00	0.00	2,788.00
470878	68500 -+ Equipment Minor	0.00	0.00	0.00	0.00	989.00
470970	67200 -+ Waste Disposal	0.00	0.00	0.00	0.00	31,866.00
560876	Equipment Minor	0.00	0.00	0.00	0.00	1,817.00
560905	Copier Maintenance	0.00	0.00	0.00	0.00	3,034.00
560906	Copier Lease	0.00	0.00	0.00	0.00	8,258.00
560960	Equipment Rental	0.00	0.00	0.00	0.00	828.00
75-183-00	Maintenance Expense>Supplies	18,475.00	16,475.00	0.00	16,475.00	2,145.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	7,451.00	7,451.00	0.00	7,451.00	2,444.00
75-205-00	Maintenance Expense>Sanitation & Incineration	33,601.00	33,601.00	0.00	33,601.00	10,852.00
75-208-00	Maintenance Expense>Equip Rental	12,762.00	12,762.00	0.00	12,762.00	7,285.00
75-217.00	Maintenance Expense>Extermination	4,347.00	4,347.00	0.00	4,347.00	647.00
75-218-00	Maintenance Expense>Snow Removal	6,653.00	6,653.00	0.00	6,653.00	0.00
75-219-00	Maintenance Expense>Landscaping	22,328.00	22,328.00	0.00	22,328.00	9,917.00
75-700-00	Maintenance Expense>Contracted Service	107,883.00	107,883.00	107,966.00	215,839.00	38,191.00
75-837-00	Maintenance Expense>Security	1,957.00	1,957.00	0.00	1,957.00	1,067.00
Subtotal [6F]	Other	215,267.00	215,267.00	107,966.00	321,233.00	231,047.00

Subgroup : [6B]	Prescription Drugs - Medicare Contractual Allowance					
41-102-01	Pharmacy Rev>Medicare A>C/A	59,099.00	59,099.00	0.00	59,099.00	0.00
Subtotal [6B]	Prescription Drugs - Medicare Contractual Allowance	59,099.00	59,099.00	0.00	59,099.00	0.00
Subgroup : [6C]	Prescription Drugs - Non-medicare					
310103	Pharmacy Private	0.00	0.00	0.00	0.00	(4,103.00)
310303	Pharmacy Medicaid	0.00	0.00	0.00	0.00	(19,641.00)
310503	Pharmacy Hospice	0.00	0.00	0.00	0.00	(5,875.00)
310603	Pharmacy Insurance	0.00	0.00	0.00	0.00	(1,000.00)
310803	Pharmacy HMO	0.00	0.00	0.00	0.00	(101,810.00)
Subtotal [6C]	Prescription Drugs - Non-medicare	0.00	0.00	0.00	0.00	(132,229.00)
Subgroup : [7A]	Physical Therapy - Medicare					
310206	Physical Therapy Medicare A	0.00	0.00	0.00	0.00	(144,480.00)
310406	Physical Therapy Medicare B	0.00	0.00	0.00	0.00	(65,520.00)
42-102-00	PT Revenue>Medicare A	(72,521.00)	(72,521.00)	0.00	(72,521.00)	(18,418.00)
42-103-00	PT Revenue>Part B	(39,489.00)	(39,489.00)	0.00	(39,489.00)	(11,008.00)
Subtotal [7A]	Physical Therapy - Medicare	(112,010.00)	(112,010.00)	0.00	(112,010.00)	(238,426.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
42-102-01	PT Revenue>Medicare A>C/A	72,521.00	72,521.00	0.00	72,521.00	18,418.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	72,521.00	72,521.00	0.00	72,521.00	18,418.00
Subgroup : [7C]	Physical Therapy - Non-medicare					
310106	Physical Therapy Private	0.00	0.00	0.00	0.00	(1,530.00)
310306	Physical Therapy Medicaid	0.00	0.00	0.00	0.00	(81,160.00)
310506	Physical Therapy Hospice	0.00	0.00	0.00	0.00	720.00
310606	Physical Therapy Insurance	0.00	0.00	0.00	0.00	(2,120.00)
310806	Physical Therapy HMO	0.00	0.00	0.00	0.00	(402,720.00)
42-105-00	PT Revenue>HMO	(3,333.00)	(3,333.00)	0.00	(3,333.00)	(1,685.00)
42-106-00	PT Revenue>Medicare HMO	(223,058.00)	(223,058.00)	0.00	(223,058.00)	(45,562.00)
42-111-00	PT Revenue>Medicaid	(51,240.00)	(51,240.00)	0.00	(51,240.00)	(3,913.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(277,631.00)	(277,631.00)	0.00	(277,631.00)	(837,950.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
42-105-01	PT Revenue>HMO>C/A	2,373.00	2,373.00	0.00	2,373.00	0.00
42-106-01	PT Revenue>Medicare HMO>C/A	144,116.00	144,116.00	0.00	144,116.00	37,811.00
42-111-01	PT Revenue>Medicaid>C/A	51,240.00	51,240.00	0.00	51,240.00	3,913.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	197,729.00	197,729.00	0.00	197,729.00	41,724.00
Subgroup : [8A]	Speech Therapy - Medicare					
310207	Speech Therapy Medicare A	0.00	0.00	0.00	0.00	(53,550.00)
310407	Speech Therapy Medicare B	0.00	0.00	0.00	0.00	(64,875.00)
44-102-00	ST Revenue>Medicare A	(100,921.00)	(100,921.00)	0.00	(100,921.00)	(18,434.00)
44-103-00	ST Revenue>Part B	(30,927.00)	(30,927.00)	0.00	(30,927.00)	(14,533.00)
Subtotal [8A]	Speech Therapy - Medicare	(131,848.00)	(131,848.00)	0.00	(131,848.00)	(151,392.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
44-102-01	ST Revenue>Medicare A>C/A	100,921.00	100,921.00	0.00	100,921.00	18,434.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	100,921.00	100,921.00	0.00	100,921.00	18,434.00
Subgroup : [8C]	Speech Therapy - Non-medicare					
310107	Speech Therapy Private	0.00	0.00	0.00	0.00	(526.00)
310307	Speech Therapy Medicaid	0.00	0.00	0.00	0.00	(42,450.00)
310507	Speech Therapy Hospice	0.00	0.00	0.00	0.00	(300.00)
310807	Speech Therapy HMO	0.00	0.00	0.00	0.00	(190,350.00)
44-105-00	ST Revenue>HMO	(6,578.00)	(6,578.00)	0.00	(6,578.00)	(1,813.00)
44-106-00	ST Revenue>Medicare HMO	(175,296.00)	(175,296.00)	0.00	(175,296.00)	(32,683.00)
44-111-00	ST Revenue>Medicaid	(44,495.00)	(44,495.00)	0.00	(44,495.00)	(6,620.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(226,369.00)	(226,369.00)	0.00	(226,369.00)	(274,741.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
44-105-01	ST Revenue>HMO>C/A	2,976.00	2,976.00	0.00	2,976.00	0.00
44-106-01	ST Revenue>Medicare HMO>C/A	145,246.00	145,246.00	0.00	145,246.00	28,457.00
44-111-01	ST Revenue>Medicaid>C/A	44,495.00	44,495.00	0.00	44,495.00	6,620.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	192,717.00	192,717.00	0.00	192,717.00	35,077.00
Subgroup : [9A]	Occupational Therapy - Medicare					
310208	Occupational Therapy Medicare A	0.00	0.00	0.00	0.00	(168,320.00)
310408	Occupational Therapy Medicare B	0.00	0.00	0.00	0.00	(52,240.00)
43-102-00	OT Revenue>Medicare A	(77,625.00)	(77,625.00)	0.00	(77,625.00)	(20,982.00)
43-103-00	OT Revenue>Part B	(50,132.00)	(50,132.00)	0.00	(50,132.00)	(12,044.00)
Subtotal [9A]	Occupational Therapy - Medicare	(127,757.00)	(127,757.00)	0.00	(127,757.00)	(253,586.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
43-102-01	OT Revenue>Medicare A>C/A	77,625.00	77,625.00	0.00	77,625.00	20,982.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	77,625.00	77,625.00	0.00	77,625.00	20,982.00
Subgroup : [9C]	Occupational Therapy - Non-medicare					
310108	Occupational Therapy Private	0.00	0.00	0.00	0.00	(1,720.00)
310308	Occupational Therapy Medicaid	0.00	0.00	0.00	0.00	(125,180.00)
310508	Occupational Therapy Hospice	0.00	0.00	0.00	0.00	200.00
310608	Occupational Therapy Insurance	0.00	0.00	0.00	0.00	(2,840.00)
310808	Occupational Therapy HMO	0.00	0.00	0.00	0.00	(521,040.00)
43-105-00	OT Revenue>HMO	(4,721.00)	(4,721.00)	0.00	(4,721.00)	(1,730.00)
43-106-00	OT Revenue>Medicare HMO	(261,206.00)	(261,206.00)	0.00	(261,206.00)	(61,883.00)
43-106-01	OT Revenue>Medicare HMO>C/A	176,054.00	176,054.00	0.00	176,054.00	51,825.00
43-111-00	OT Revenue>Medicaid	(60,507.00)	(60,507.00)	0.00	(60,507.00)	(11,683.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(150,380.00)	(150,380.00)	0.00	(150,380.00)	(673,831.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
43-105-01	OT Revenue>HMO>C/A	5,056.00	5,056.00	0.00	5,056.00	0.00
43-111-01	OT Revenue>Medicaid>C/A	60,507.00	60,507.00	0.00	60,507.00	11,683.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	65,563.00	65,563.00	0.00	65,563.00	11,683.00
Subgroup : [10A]	Other - Medicare					
310205	Laboratory Medicare A	0.00	0.00	0.00	0.00	(32,996.00)
310215	X-Ray Medicare A	0.00	0.00	0.00	0.00	(5,218.00)
310222	Covid Swabbing Tests Medicare A	0.00	0.00	0.00	0.00	(866.00)
310295	Sequestration Medicare A	0.00	0.00	0.00	0.00	1,659.00
310299	Contract Adj>Ancillary Medicare A	0.00	0.00	0.00	0.00	460,641.00
310410	Flu Shots Medicare B	0.00	0.00	0.00	0.00	(2,560.00)
310422	Covid Swabbing Tests Medicare B	0.00	0.00	0.00	0.00	(14,422.00)
310488	Sequestration Medicare B	0.00	0.00	0.00	0.00	271.00
310490	Contract Adj>Ancillary Medicare B	0.00	0.00	0.00	0.00	98,657.00
46-102-00	Lab Rev>Medicare A	(916.00)	(916.00)	0.00	(916.00)	0.00
46-102-01	Lab Rev>Medicare A>C/A	916.00	916.00	0.00	916.00	0.00
47-103-00	Other Ancillary Rev>Part B	(223.00)	(223.00)	0.00	(223.00)	0.00
47-103-14	Other Ancillary Rev>Part B>Sequester	2,100.00	2,100.00	0.00	2,100.00	422.00
48-103-00	Vaccine Rev>Part B	(2,239.00)	(2,239.00)	0.00	(2,239.00)	0.00

52-102-00	Revenue Adjustments-Medicare A	(27.00)	(27.00)	0.00	(27.00)	(1.00)
52-103-00	Revenue Adjustments-Part B	36,512.00	36,512.00	0.00	36,512.00	0.00
Subtotal [10A]	Other - Medicare	36,485.00	36,485.00	0.00	36,485.00	605,885.00
Subgroup : [10B] Other - Non-Medicare						
310105	Laboratory Private	0.00	0.00	0.00	0.00	(1,235.00)
310122	Covid Swabbing Tests Private	0.00	0.00	0.00	0.00	(648.00)
310305	Laboratory Medicaid	0.00	0.00	0.00	0.00	(4,469.00)
310312	IV Therapy Medicaid	0.00	0.00	0.00	0.00	(9,941.00)
310322	Covid Swabbing Tests Medicaid	0.00	0.00	0.00	0.00	(9,652.00)
310395	Contract Adj-Retro Adj Medicaid	0.00	0.00	0.00	0.00	3,442.00
310505	Laboratory Hospice	0.00	0.00	0.00	0.00	(688.00)
310522	Covid Swabbing Tests Hospice	0.00	0.00	0.00	0.00	(2,012.00)
310599	Contract Adj-Ancillary Hospice	0.00	0.00	0.00	0.00	7,954.00
310605	Laboratory Insurance	0.00	0.00	0.00	0.00	(429.00)
310699	Contract Adj-Ancillary Insurance	0.00	0.00	0.00	0.00	6,389.00
310805	Laboratory HMO	0.00	0.00	0.00	0.00	(91,425.00)
310810	IV Therapy HMO	0.00	0.00	0.00	0.00	(11,866.00)
310815	X-Ray HMO	0.00	0.00	0.00	0.00	(17,714.00)
310822	Covid Swabbing Test HMO	0.00	0.00	0.00	0.00	(36,964.00)
310850	Evercare Revenue HMO	0.00	0.00	0.00	0.00	(64,495.00)
310899	Contract Adj-Ancillary HMO	0.00	0.00	0.00	0.00	1,288,328.00
41-106-00	Pharmacy Rev-Medicare HMO	(501.00)	(501.00)	0.00	(501.00)	0.00
47-105-14	Other Ancillary Rev-HMO>Sequester	(468.00)	(468.00)	0.00	(468.00)	0.00
47-106-00	Other Ancillary Rev-Medicare HMO	(63,225.00)	(63,225.00)	0.00	(63,225.00)	(37,607.00)
48-106-00	Vaccine Revenue-Medicare HMO	(2,166.00)	(2,166.00)	0.00	(2,166.00)	0.00
51-105-13	Other Rev-HMO>Incentive Payments	(12,700.00)	(12,700.00)	0.00	(12,700.00)	0.00
52-104-00	Revenue Adjustments-Private	1,009.00	1,009.00	0.00	1,009.00	0.00
52-105-00	Revenue Adjustments-HMO	376.00	376.00	0.00	376.00	0.00
52-106-00	Revenue Adjustments-Medicare HMO	(370.00)	(370.00)	0.00	(370.00)	0.00
Subtotal [10B]	Other - Non-Medicare	(78,045.00)	(78,045.00)	0.00	(78,045.00)	1,003,008.00
Subgroup : [16] Interest Income						
51-160-00	Other Rev>Interest	(24.00)	(24.00)	0.00	(24.00)	0.00
580001	Interest Income	0.00	0.00	0.00	0.00	(1,355.00)
Subtotal [16]	Interest Income	(24.00)	(24.00)	0.00	(24.00)	(1,355.00)
Subgroup : [18] Other Revenue						
51-100-00	Other Rev>Miscellaneous	(2.00)	(2.00)	0.00	(2.00)	(299.00)
51-500-00	Other Revenue>Prior Period Income	(33,152.00)	(33,152.00)	0.00	(33,152.00)	0.00
51-818-00	Other Rev>Medical Records	(1,112.00)	(1,112.00)	0.00	(1,112.00)	(305.00)
580006	Gain/Loss on Debt Forgiveness	0.00	0.00	0.00	0.00	(1,810,424.00)
580007	Covid Relief Income	0.00	0.00	0.00	0.00	(74,887.00)
Subtotal [18]	Other Revenue	(34,266.00)	(34,266.00)	0.00	(34,266.00)	(1,888,915.00)
Total [30]	Statement of Revenue	(14,896,191.00)	(14,896,191.00)	0.00	(14,896,191.00)	(17,763,769.00)

Group : [31] Balance Sheet Accounts						
Subgroup : None						
10-010-74	Cash>Operating-Newington	(66,136.00)	(66,136.00)	0.00	(66,136.00)	(21,461.00)
10-011-74	Cash>Petty Cash-Newington	871.00	871.00	0.00	871.00	427.00
10-020-01	Cash>Payroll-Cleared entered later	(3,174.00)	(3,174.00)	0.00	(3,174.00)	2,242.00
10-020-74	Cash>Payroll-Newington	1,834.00	1,834.00	0.00	1,834.00	(248.00)
10-061-74	Cash>Care Cost-Newington	500.00	500.00	0.00	500.00	0.00
11-100-00	Accounts Receivable>Miscellaneous	(2,145.00)	(2,145.00)	0.00	(2,145.00)	0.00
11-102-00	Accounts Receivable-Medicare A	88,226.00	88,226.00	0.00	88,226.00	139,218.00
11-103-00	Accounts Receivable-Part B	9,463.00	9,463.00	0.00	9,463.00	7,500.00
11-104-00	Accounts Receivable-Private	275,982.00	275,982.00	0.00	275,982.00	173,299.00
11-105-00	Accounts Receivable-HMO	57,061.00	57,061.00	0.00	57,061.00	37,632.00
11-106-00	Accounts Receivable-Medicare HMO	424,923.00	424,923.00	0.00	424,923.00	293,263.00
11-109-00	Accounts Receivable-Hospice	10,220.00	10,220.00	0.00	10,220.00	43,797.00
11-110-00	Accounts Receivable-Respic	5,000.00	5,000.00	0.00	5,000.00	0.00
11-111-00	Accounts Receivable-Medicaid	1,652,426.00	1,652,426.00	0.00	1,652,426.00	1,013,418.00
11-112-00	Accounts Receivable-Income	138,217.00	138,217.00	0.00	138,217.00	(29,551.00)
11-120-00	Accounts Receivable-Allow for Doubtful Accts	(173,206.00)	(173,206.00)	0.00	(173,206.00)	(38,214.00)
11-122-00	Accounts Receivable-Medicare Colm Write Off	4,600.00	4,600.00	0.00	4,600.00	0.00
12-000-00	Prepaid Expenses	1,161.00	1,161.00	0.00	1,161.00	0.00
12-125-00	Prepaid Expenses-Personal Property Taxes	3,914.00	3,914.00	0.00	3,914.00	0.00
12-153-00	Prepaid Expenses-Financing Costs	12,422.00	12,422.00	0.00	12,422.00	12,434.00
12-161-00	Prepaid Expenses-RE Taxes	37,952.00	37,952.00	0.00	37,952.00	33,342.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	172,440.00	172,440.00	0.00	172,440.00	160,631.00
12-165-00	Prepaid Expenses>Insurance - Property	0.00	0.00	0.00	0.00	902.00
12-167-00	Prepaid Expenses>Insurance - Auto	4,488.00	4,488.00	0.00	4,488.00	4,388.00
12-481-00	Prepaid Expenses>Workers Comp	103,407.00	103,407.00	0.00	103,407.00	108,592.00
12-127-00	Due From>Old Owner	(7,485.00)	(7,485.00)	0.00	(7,485.00)	(8,303.00)
14-131-00	Fixed Assets>Leasehold Improvements	14,585.00	14,585.00	15,994.00	30,579.00	4,877.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	92,632.00	92,632.00	(15,994.00)	76,638.00	0.00
14-135-00	Fixed Assets>Computer Software	867.00	867.00	0.00	867.00	867.00
15-131-00	Accum Depn>Leasehold Improvements	(431.00)	(431.00)	0.00	(431.00)	0.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(13,201.00)	(13,201.00)	0.00	(13,201.00)	(2,244.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)	0.00	(217.00)	(43.00)
17-283-91	Other Assets>Escrow-Property Tax	3,614.00	3,614.00	0.00	3,614.00	0.00
17-283-94	Other Assets>Escrow>Insurance	151,026.00	151,026.00	0.00	151,026.00	0.00
20-000-00	Accounts Payable	(1,008,620.00)	(1,008,620.00)	0.00	(1,008,620.00)	(1,037,886.00)
21-149-00	Other Current Payable>Misc. PR Deduction	(274.00)	(274.00)	0.00	(274.00)	(314.00)
21-152-06	Other Current Payable>Employee>Other	0.00	0.00	0.00	0.00	(467.00)
21-354-00	Other Current Payable>DTF RFMS	(325.00)	(325.00)	0.00	(325.00)	45.00
21-484-00	Other Current Payable>Disability & Other Insurance	0.00	0.00	0.00	0.00	(458.00)
21-485-00	Other Current Payable>Life Insurance	788.00	788.00	0.00	788.00	1,257.00
23-000-00	Accrued Wages & Related	(250,105.00)	(250,105.00)	0.00	(250,105.00)	(242,757.00)
23-156-00	Accrued Wages & Related-PR Taxes	(19,844.00)	(19,844.00)	0.00	(19,844.00)	(43,376.00)
23-157-00	Accrued Wages & Related-Benefit Time	(42,725.00)	(42,725.00)	0.00	(42,725.00)	0.00
24-000-00	Accrued Expenses	(35,950.00)	(35,950.00)	0.00	(35,950.00)	(5,120.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(219,490.00)	(219,490.00)	0.00	(219,490.00)	3,112.00
24-162-00	Accrued Expense>Insurance - General Liability & Other	(140,162.00)	(140,162.00)	0.00	(140,162.00)	(127,287.00)
24-279-00	Accrued Expense>Management Fee	72,927.00	72,927.00	(640,849.00)	(567,922.00)	(40,299.00)
24-881-00	Accrued Expense>Workers Comp	(96,921.00)	(96,921.00)	0.00	(96,921.00)	(97,225.00)
24-882-00	Accrued Expense>Health Insurance	(428,593.00)	(428,593.00)	0.00	(428,593.00)	(174,667.00)
26-175-00	Long Term Debt>Capital Lease	(51,662.00)	(51,662.00)	0.00	(51,662.00)	(65,439.00)
27-000-60	Due To(From)>Golden Hill	86,884.00	86,884.00	0.00	86,884.00	157.00
27-000-68	Due To(From)>Management	(24,368.00)	(24,368.00)	0.00	(24,368.00)	0.00
27-000-70	Due To(From)>Petty Cash Box	3,023.00	3,023.00	0.00	3,023.00	1,064.00
27-000-73	Due To(From)>Long Ridge	113,334.00	113,334.00	0.00	113,334.00	111,825.00
27-000-74	Due To(From)>Newington	(1,500.00)	(1,500.00)	0.00	(1,500.00)	79.00
27-000-75	Due To(From)>West Rhr	(48,807.00)	(48,807.00)	0.00	(48,807.00)	1.00
27-000-76	Due To(From)>Western	1,206.00	1,206.00	0.00	1,206.00	0.00
27-000-77	Due To(From)>Cheshire	12,874.00	12,874.00	0.00	12,874.00	(12,464.00)
27-000-96	Due To(From)>Holdings Opco	(7,864.00)	(7,864.00)	0.00	(7,864.00)	0.00
27-000-98	Due To(From)>CT Holdco	(2,987,716.00)	(2,987,716.00)	0.00	(2,987,716.00)	(442,274.00)
27-102-00	Due To(From)>Medicare A	86.00	86.00	0.00	86.00	0.00

27-102-14	Due To/From>Medicare A>Sequester	4,137.00	4,137.00	0.00	4,137.00	0.00
27-105-00	Due To/From>HMO	(56,903.00)	(56,903.00)	0.00	(56,903.00)	0.00
27-127-00	Due To /From>Old Owner CT	10,458.00	10,458.00	0.00	10,458.00	(197,570.00)
27-172-00	Due To/From>Vendor	6,375.00	6,375.00	0.00	6,375.00	6,375.00
27-500-00	Due to/From>Old Owner Reconciled AR	61,812.00	61,812.00	0.00	61,812.00	0.00
30-000-00	Retained Earnings	399,141.00	399,141.00	0.00	399,141.00	0.00
300000	Retained Earnings	0.00	0.00	0.00	0.00	367,563.00
31-401-85	Partners' Equity>Mattis Herzka>Capital Contributions	(1,868.00)	(1,868.00)	0.00	(1,868.00)	(89.00)
31-402-85	Partners' Equity>Kaimen Schreiber>Capital Contributions	(1,868.00)	(1,868.00)	0.00	(1,868.00)	(89.00)
Marcum 101	Fixed Assets>Motor Vehicles	0.00	0.00	0.00	0.00	57,861.00
Marcum 102	Due To/From>InterCompany	0.00	0.00	0.00	0.00	211,782.00
Subtotal : None		<u>(1,360,674.00)</u>	<u>(1,360,674.00)</u>	<u>(640,848.00)</u>	<u>(2,001,523.00)</u>	<u>210,206.00</u>
Total [31]	Balance Sheet Accounts	<u>(1,360,674.00)</u>	<u>(1,360,674.00)</u>	<u>(640,848.00)</u>	<u>(2,001,523.00)</u>	<u>210,206.00</u>
	NET (INCOME) LOSS	<u>1,360,674.00</u>	<u>1,360,674.00</u>	<u>640,848.00</u>	<u>2,001,523.00</u>	<u>(210,206.00)</u>
	Sum of Account Groups	0.00	0.00	0.00	0.00	0.00

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Newington Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report - 2**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1 to perform reclass provided by client		N.01a		
60-212-00	Nursing Expense>Clinical Consultants		7,071.00	
60-230-00	Nursing Expense>Data Processing		32,311.00	
60-700-27	Contracted Nursing Admin		44,646.00	
60-808-80	Nursing Expense>RN>Wages		8,326.00	
61-811-80	Nursing Admin Expense>Director>Wages		31,727.00	
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages		30,716.00	
69-811-80	Social Services Expense>Director>Wages		17,148.00	
80-244-00	Admin Expense>Bank Fees		4,175.00	
80-700-00	Admin Expense>Contracted Service		187,860.00	
80-812-80	Admin Expense>Assistant Director>Wages		37,412.00	
80-839-80	Admin Expense>Admissions>Wages		103,459.00	
80-840-80	Admin Expense>Business Office>Wages		64,792.00	
80-841-80	Admin Expense>Human Resources>Wages		71,204.00	
24-279-00	Accrued Expenses>Management Fee			640,849.00
Total			640,849.00	640,849.00
Reclassifying Journal Entries JE # 2				
to reclass CNAs salary to the correct line of the cost report		N.01b		
60-801-80	Nursing Expense>CNA>Wages		809.00	
80-814-80	Admin Expense>Central Supply>Wages			533.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay			278.00
Total			809.00	809.00
Reclassifying Journal Entries JE # 3				
to reclass other benefits to the correct line of the cost report		E.02		
85-178-00	Employee Benefits Expense>Food		1,544.00	
85-245-00	Employee Benefits Expense>Background Checks		1,064.00	
85-253-00	Employee Benefits Expense>Uniforms		2,090.00	
85-255-79	Employee Benefits Expense>Pension>Union		112,625.00	
Marcum 103	Education Expense		14,258.00	
Marcum 104	Employee Gifts		3,318.00	
60-883-00	Nursing Expense>Other Benefits			88,057.00
61-883-00	Nursing Admin Expense>Other Benefits			14,385.00
69-883-00	Social Services Expense>Other Benefits			4,710.00
70-883-00	Dietary Expense>Other Benefits			11,110.00
71-883-00	Activity Expense>Other Benefits			2,912.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			5,600.00
75-883-00	Maintenance Expense>Other Benefits			845.00
80-883-00	Admin Expense>Other Benefits			7,280.00
Total			134,899.00	134,899.00
Reclassifying Journal Entries JE # 4				
to reclass startup costs to the correct line of the cost report		E.01		
60-700-27	Contracted Nursing Admin		4,800.00	
75-700-00	Maintenance Expense>Contracted Service		107,956.00	
80-238-00	Admin Expense>Legal Fees		31,350.00	
80-240-00	Admin Expense>Professional Fees		36,255.00	
80-252-00	Admin Expense>Startup Costs			180,361.00
Total			180,361.00	180,361.00
Reclassifying Journal Entries JE # 5				
to reclass help wanted to the correct line of the cost report		D.01 Tab L		
Marcum 105	Help Wanted		2,167.00	
80-250-00	Admin Expense>Marketing & Advertising			2,167.00
Total			2,167.00	2,167.00
Reclassifying Journal Entries JE # 6				
to reclass building improvements out of moveable equipment		D.01 Tab V		
14-131-00	Fixed Assets>Leasehold Improvements		15,994.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			15,994.00
Total			15,994.00	15,994.00
Reclassifying Journal Entries JE # 7				
to reclass cell phone to the correct line of cost report		N.01a		
Marcum 107	Cell Phones		1,951.00	
80-231-00	Admin Expense>Telephone			1,951.00
Total			1,951.00	1,951.00
Total Reclassifying Journal Entries			977,030.00	977,030.00
Total All Journal Entries			977,030.00	977,030.00