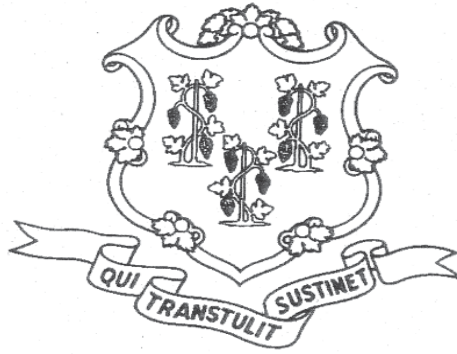


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Advanced Center for Nursing & Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 169 Davenport Ave, New Haven, CT 06519	
Type of Facility	
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2434	RHNS	(Specify)	Medicare Provider 07-5348
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Medicaid Provider Numbers:	CCNH 323	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) Advanced Center for Nursing & Rehabilitation, LLC	License No. 2434	Report for Year Ended 9/30/2020	Page 1	of 37
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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 Advanced Center for Nursing & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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.

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) Dan Brencher			Printed Name (Owner) Mordejai Salamon		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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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 Advanced Center for Nursing & Rehabilitation, LLC	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 169 Davenport Ave, New Haven, CT 06519				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/9/2021		
Item	Total	CCNH	RHNS	(Specify)
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 203-789-1650		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Advanced Center for Nursing & Rehabilitation, LLC		Address (No. & Street, City, State, Zip) 169 Davenport Ave, New Haven, CT 06519		
License Numbers:	CCNH 2434	RHNS (Specify)	Medicare Provider No. 07-5348	
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> 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 Dan Brencher		Nursing Home Administrator's License No.:	1913	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC		License No. 2434	Report for Year Ended 9/30/2020	Page 3	of 37
Legal Name of Partnership/LLC Advanced Center for Nursing & Rehabilitation, LLC		Business Address 169 Davenport Ave, New Haven, CT 06519		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Menajem Salamon	169 Davenport Ave, New Haven, CT 06519	Owner		0.025	
Yojevedt Salamon Recovable	169 Davenport Ave, New Haven, CT 06519	Owner		0.375	
Mordejai Salamon	169 Davenport Ave, New Haven, CT 06519	Owner		0.1	
Sari Landa	169 Davenport Ave, New Haven, CT 06519	Owner		0.1	
Esther Gewirtz	169 Davenport Ave, New Haven, CT 06519	Owner		0.08	
Joseph Landa	169 Davenport Ave, New Haven, CT 06519	Owner		0.08	
Joshua Landa	169 Davenport Ave, New Haven, CT 06519	Owner		0.08	
Alan Landa & Steven Landa (8	169 Davenport Ave, New Haven, CT 06519	Owner		0.16	

General Information and Questionnaire
Corporate Owners

Name of Facility Advanced Center for Nursing & Rehabilitation	License No. 2434	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LL	2434	9/30/2020	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC	License No. 2434	Report for Year Ended 9/30/2020	Page 4	of 37
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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	%**				
169 Davenport Ave Realty, LLC	169 Davenport Ave, New Haven, CT 06519	<input type="radio"/>	<input checked="" type="radio"/>		Rent	P. 22/ Line 9	5,422,773	5,422,773***
169 Davenport Ave Realty, LLC	169 Davenport Ave, New Haven, CT 06519	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Pg. 22/ Line 10b	162,081	162,081
Rent for Medicaid Rate Setting		<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 Advanced Center for Nursing & Rehabilitation, I	License No. 2434	Report for Year Ended 9/30/2020	Page 5	of 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 type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
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 type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

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
Advanced Center for Nursing & Rehabilitation, LLC		2434		9/30/2020			6	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						
Great America Financial, PO Box 660831 Dallas, TX 75266	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	01/01/16	Monthly	20,554	20,554	
New Goldland Purchasing LLC, 263 N. Main St, Spring Valley, NY 10977	<input type="radio"/>	<input checked="" type="radio"/>	Software			18,000	18,000	
Pitney Bowes Global Financial, 2225 American Dr, Neenah, WI 54956	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	01/01/16	24 Months	838	838	
Chrysler Capital	<input type="radio"/>	<input checked="" type="radio"/>	Chrysler	10/01/16	72 Months	6,873	6,873	
Acura Financial	<input type="radio"/>	<input checked="" type="radio"/>	Auto			501	501	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							46,766	

* 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.

General Information and Questionnaire
Accounting Basis

Name of Facility Advanced Center for Nursing & Re	License No. 2434	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Stephen O'Neill, CPA 3 4	Address (No. & Street, City, State, Zip Code) 555 Longwharf Dr., New Haven, CT 06511 30 Newbridge Rd., Suite 104 East Meadow, NY 11554
---	--

Services Provided by This Firm (*describe fully*)

1 Accounting Services	\$ 76,808
2 Accounting Services	\$ 28,000
3	\$
4	\$
	Charge for Services Provided
	\$ 104,808

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See Attached 7a 2 3 4 5	Telephone Number See Attached 7a
---	-------------------------------------

Address (*No. & Street, City, State, Zip Code*)
 1 See Attached 7a
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 See Attached 7a	\$ 94,202
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 94,202

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No

General Information and Questionnaire
Accounting Basis

Name of Facility Advanced Center for Nursing & Rehab	License No. 2434	Report for Year Ended 9/30/2020	Page 7a	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		Address (No. & Street, City, State, Zip Code)		
1				
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1		\$		
2		\$		
3		\$		
4		\$		
				Charge for Services Provided
				\$
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 0				
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1 American Arbitration		800-778-7879		
2 Chubb Insurance Group		888-259-6445		
3 Eve Miller		203-787-4805		
4 Jackson Lewis P.C.		212-545-4000		
5 Murtha Cullina		203-772-7700		
6 Przybysz & Associates		860-523-4850		
7 Treasurer of ST of CT		860-702-3000		
8 Vcorp Services		888-528-2677		
9 Attorney Zachary Lawrence				
10 Darlene Lilly & Attorney David R. Peck				
11 KAUFMAN BERGEEST & RYAN LLP				
12 TENZER AND LUNIN LLP				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 120 Broadway, New York, NY 10271				
2 202A Hallsmill Rd., POB 1675 Whitehouse Station, NJ 08889				
3 32 Elm St., New Haven, CT 06510				
4 666 Third Ave., New York, NY 10017				
5 265 Church St., New Haven, CT 06510				
6 50 Goodwin Circle, Hartford, CT 06105				
7 55 Elm St., Hartford, CT 06106				
8 25 Robert Pitt Dr., Monsey, NY 10952				
9				
10				
11				
12				
Services Provided by This Firm (<i>describe fully</i>)				
1 Termination		\$ 325		
2 Legal Fees (Disallow)		\$ 8,781		
3 Conservatorship (Disallow)		\$ 110		
4 Legal Fees (Disallow)		\$ 30,649		
5 General Legal Fees		\$ 25,557		
6 Legal Fees (Disallow)		\$ 3,064		
7 Conservatorship (Disallow)		\$ 750		
8 Legal Fees (Disallow)		\$ 227		
9 Legal Fees (Disallow)		\$ 4,000		
10 Legal Fees (Disallow)		\$ 15,000		
11 Legal Fees (Disallow)		\$ 1,403		
12 Legal Fees (Disallow)		\$ 4,336		
				Charge for Services Provided
				\$ 94,202
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 0				

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Advanced Center for Nursing & Rehabilitation, LLC		2434			9/30/2020				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	226	226			226	226							
B. On last day of THIS report period	226	226							226	226			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	207	207			207	207							
B. As of midnight of THIS report period	183	183							183	183			
3. Total Number of Days Care Provided During Period													
A. Medicare	18,166	18,166			12,339	12,339			5,827	5,827			
B. Medicaid (Conn.)	54,875	54,875			43,455	43,455			11,420	11,420			
C. Medicaid (other states)													
D. Private Pay	284	284			282	282			2	2			
E. State SSI for RCH													
F. Other (Specify)	380	380			269	269			111	111			
G. Total Care Days During Period (3A thru F)	73,705	73,705			56,345	56,345			17,360	17,360			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	298	298			298	298							
B. Other Bed Reserve Days	20	20			20	20							
5. Total Resident Days (3G + 4A + 4B)	74,023	74,023			56,663	56,663			17,360	17,360			

Schedule of Resident Statistics (Cont'd)

Name of Facility Advanced Center for Nursing & Rehabilitation			License No. 2434			Report for Year Ended 9/30/2020			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)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
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)		
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	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	144		36			3							
Per Diem Rate													
a. One bed rm.	Various		282.65			395.00							
b. Two bed rms.	Various		282.65			395.00							
c. Three or more bed rms.	Various												
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									10,226	10,226			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									10,092	10,092			
C. Other									24,004	24,004			
D. Total Physical Therapy Treatments									44,322	44,322			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									266	266			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									829	829			
C. Other									3,311	3,311			
D. Total Speech Therapy Treatments									4,406	4,406			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									11,124	11,124			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									9,527	9,527			
C. Other									24,736	24,736			
D. Total Occupational Therapy Treatments									45,387	45,387			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	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)	251,188	2,280				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	693,494	20,778				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	702,507	28,426				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	591,672	31,042				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	130,978	5,841				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	227,161	12,296				
9. Barber and Beautician Services						
10. Protective Services	181,439	12,656				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	308,403	3,507				
b. RN						
1. Direct Care	1,341,320	31,233				
2. Administrative**						
c. LPN						
1. Direct Care	2,335,686	72,066				
2. Administrative**						
d. Aides and Attendants	3,359,580	193,118				
e. Physical Therapists	446,318	9,557				
f. Speech Therapists	104,008	1,608				
g. Occupational Therapists	480,406	9,974				
h. Recreation Workers	39,155	2,656				
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	147,563	4,502				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	11,340,878	441,540				

* 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 on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
A/R Purchased Services	\$ 27,975	1,375				
Total	\$ 27,975	1,375	\$ -	-	\$ -	-

**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
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2020				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)							
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)				License No.	Report for Year Ended			Page	of	
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2020			12	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)							
Section III - Administrators***										
Dan Brencher	251,188			Non Discrim	Administrator	2,280	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		
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2020	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	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	175,765	3,599				
2. Dentist	7,106	142				
3. Pharmacist	35,716	417				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	129,374	2,352				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	47,000	196				
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	80,158	960				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	27,975	1,375				
B-13 Total Fees Paid in Lieu of Salaries	503,094	9,041				

* 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 on Page 28.

*** 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 Advanced Center for Nursing & Rehabilitation, LLC		License No. 2434		Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Golden Managing Service	Dietary Service Contract	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ton Ramjit, 10110 220th Street, Queens Village, NY 11429	Golden Managing Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
NutraSource	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental, 888 Worcester St, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consultant Services, 3333 New Hyde Park Rd, St 202, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RN Staff-Rehabilitation, PO Box 823461, Philadelphia, PA	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Infinite Services, Inc., 49 Montrose Ave Brooklyn NY 11206	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Lazaros Lazarides, 1453 Whalley Ave, New Haven, CT 06515	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Adedayo O. Adetola, 1453 Whalley Ave, New Haven, CT 06515	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
QRM, 4949 Westgrov Dr, Suite 200, Dallas TX, 75248	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
BML Droste Consultant	A/R Purchased Services	<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"/>			
		<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
Advanced Center for Nursing & Rehabilitation, I	2434	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 739,631	739,631		
2. Disability Insurance	\$ (1,691)	(1,691)		
3. Unemployment Insurance	\$ 231,367	231,367		
4. Social Security (F.I.C.A.)	\$ 821,243	821,243		
5. Health Insurance	\$ 1,647,296	1,647,296		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 547,878	547,878		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 67,533	67,533		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 655,743	655,743		
d. Accounting and Auditing	\$ 104,808	104,808		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 94,202	94,202		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 168,211	168,211		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 30,773	30,773		
2. Cellular Phones	\$ 5,646	5,646		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ 1,941	1,941		
2. Other (<i>Specify</i>) See Attached Schedule	\$ 81,727	81,727		
3. Resident Day User Fee	\$ 1,177,346	1,177,346		
Subtotal	\$ 6,373,654	6,373,654		

* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
UNION TRAINING FUND	\$ 67,533		
Total	\$ 67,533	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales Tax	\$ 81,727		
Total	\$ 81,727	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	6,373,654	6,373,654			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	7,392	7,392		
5. Education Expenses Related to Seminars and Conventions	\$	175	175		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	5,287	5,287		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	29,688	29,688		
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	\$	11,453	11,453		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	17,553	17,553		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	4,637	4,637		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	112,855	112,855		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	32,957	32,957		
C-14 Total Administrative & General Expenditures	\$	6,595,651	6,595,651		

* 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 on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
ADVERTISING (Disallow)	\$ 29,688		
Total Other Advertising	\$ 29,688	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Assoc Of Health Care Facilities, Inc.	\$ 15,553		
AHCA American Health Care Association	\$ 2,000		
Total Dues	\$ 17,553	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
LICENSE RENEWALS	\$ 2,850		
LICENSES & PERMITS	\$ 1,065		
BANK CHARGES	\$ 13,197		
CRIMINAL BACKGROUND	\$ 1,700		
Penalties (Disallow)	\$ 117		
OTHER BENEFITS	\$ 8,055		
Employee Meals	\$ 2,323		
Legal Settlement Payment	\$ 3,650		
Total Other Administrative and General	\$ 32,957	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Advanced Center for Nursing & Rehabilit	License No. 2434	Report for Year Ended 9/30/2020	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
Advanced Center for Nursing & Rehabilitation, LLC		2434	9/30/2020		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 482,958	482,958			
2.	Non-Food Supplies	\$				
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 2,201	2,201			
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 485,159	485,159			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
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
Advanced Center for Nursing & Rehabilitation, LLC		2434	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
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 (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$				
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
Advanced Center for Nursing & Rehabilitation		2434	9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	87,401	87,401			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt. \$	86,647	86,647			
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$	174,048	174,048		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Procure LTC Pharmacy of CT LLC	\$	351,064	351,064			
b. Medicine Cabinet Drugs	\$					
c. Medical and Therapeutic Supplies	\$	293,586	293,586			
d. Ambulance/Limousine***	\$	6,204	6,204			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	34,910	34,910			
f. X-rays and Related Radiological Procedures***	\$	29,737	29,737			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	49,064	49,064			
i. Recreation	\$	5,520	5,520			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	28,093	28,093			
5M. Total Resident Care Expenditures (5a - 5j)		\$	798,178	798,178		

* 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 on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Resident Medical Bills	\$ 450		
NON MEDICAL SUPPLIES	\$ 5,323		
EQUIPMENT RENTAL	\$ 22,320		
Total Other Resident Care	\$ 28,093	\$ -	\$ -

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

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434		Report for Year Ended 9/30/2020			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
MatrixCare	Floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Software	37,400			16	m11
Asantino Consulting		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Repairs	11,885			16	m11
New Goldland Purchasing	263 N Main St, Spring Valley, NY 10977-3702	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Service Fees	13,500			16	m11
Facility Compliance		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping	86,647			20	4b
Hartford Elevator LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	18,130			22	6f
All American Waste	19 Wheeler Street, New Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	52,449			22	6f
		<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"/>							

* 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
Advanced Center for Nursing & Rehabilitation	2434	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 101,122	101,122				
b. Heat	\$ 72,612	72,612				
c. Light & Power	\$ 332,092	332,092				
d. Water	\$ 91,349	91,349				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 46,766	46,766				
f. Other (<i>itemize</i>)	\$ 212,543	212,543				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 856,484	856,484				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 225,726	225,726				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 225,726	225,726				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 426,592	426,592				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 426,592	426,592				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 5,422,773	5,422,773				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 162,081	162,081				
c. Personal property taxes	\$ 18,743	18,743				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 6,255,915	6,255,915				

* 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	(Specify)
	-		
CONTRACTED SERVICES	\$ 141,964		
ELEVATOR MAINTENANCE	\$ 18,130		
REFUSE REMOVAL	\$ 52,449		
Total Other Repairs and Maintenance	\$ 212,543	\$ -	\$ -

Depreciation Schedule

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434		Report for Year Ended 9/30/2020			Page 23	of 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		
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												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
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												
	Is a mileage logbook maintained?		Date of Acquisition		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
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	1,365,133		1,365,133	854,369	S/L	Var	218,402	
b. Disposals (attach schedule)												
			Var	Var								
c. Acquired during this report period (attach schedule)												
			Var	Var	36,623		36,623		S/L	Var	7,324	
D-3. Subtotal												
E. Total Depreciation												
											225,726	
											225,726	

Schedule of Land Improvements Acquired during this report period

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

*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:				
Total additions for Building Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*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	Cost	Useful Life	Depreciation
Additions:				
11/25/2019	TV FOR THERAPY	\$ 1,685	5	\$ 337
10/17/2019	DESKS, CHAIRS	\$ 4,941	5	\$ 988
12/2/2019	DESK, FILE CABINETS, CHAIRS	\$ 5,519	5	\$ 1,104
11/25/2019	ARTWORK	\$ 4,740	5	\$ 948
2/28/2020	SAFE	\$ 733	5	\$ 147
1/17/2020	OFFICE FURNITURE	\$ 2,836	5	\$ 567
8/3/2020	OUTDOOR DINING CHAIRS	\$ 660	5	\$ 132
7/31/2020	ASCENTUM	\$ (50,331)	5	\$ (10,066)
9/24/2020	LAPTOP	\$ 1,277	5	\$ 255
1/31/2020	MME=\$2,317.56 NS=\$643.50	\$ 2,961	5	\$ 592
1/31/2020	ICE MAKER	\$ 3,542	5	\$ 708
2/29/2020	MME=\$7,000.85 NS=\$1,599.69	\$ 8,601	5	\$ 1,720
3/31/2020	MME=\$19,200.00 NS=\$357.70	\$ 19,558	5	\$ 3,912
4/30/2020	MME=\$971.00 NS=\$17,436.49	\$ 18,407	5	\$ 3,681
4/30/2020	NURSING SUPPLIES	\$ 125	5	\$ 25
5/31/2020	MME=\$1,875.00 NS=\$457.60	\$ 2,333	5	\$ 467
6/30/2020	MME=\$4,770.00 NS=\$1,361.99	\$ 6,132	5	\$ 1,226
6/30/2020	NURSING SUPPLIES	\$ 859	5	\$ 172
7/31/2020	MME=\$1,900.00 NS=\$279.00	\$ 2,179	5	\$ 436
8/31/2020	MME=\$1,410.54 NS=\$99.20	\$ 1,510	5	\$ 302
9/30/2020	NURSING SUPPLIES	\$ 3,184	5	\$ 637
1/23/2020	METAL TRASH CANS	\$ 1,786	5	\$ 357
9/30/2020	JE #7	\$ (27,681)	5	\$ (5,536)
10/23/2019	LAPTOPS	\$ 1,946	5	\$ 389
1/31/2020	COMPUTERS	\$ 17,844	5	\$ 3,569
9/24/2020	LAPTOP	\$ 1,277	5	\$ 255
Total additions for Movable Equipmen		\$ 36,623		\$ 7,324 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*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:				
10/1/2019	ACCRUAL	\$ (3,250)	20	\$ (163)
10/1/2019	ACCRUAL	\$ (2,825)	20	\$ (141)
10/1/2019	ACCRUAL	\$ (13,200)	20	\$ (660)
12/12/2019	REIMBURSED FROM ASCENTUM	\$ (24,689)	20	\$ (1,234)
11/8/2019	COVE BASE	\$ 1,230	20	\$ 62
10/4/2019	BALANCE OF ELEVATOR DOOR	\$ 3,250	20	\$ 163
10/25/2019	NEW STROBES	\$ 2,401	20	\$ 120
11/30/2019	WALKWAY	\$ 1,800	20	\$ 90
11/25/2019	FINAL BALANCE OF RENOVATIONS	\$ 15,914	20	\$ 796
11/25/2019	LIGHTS	\$ 1,700	20	\$ 85
11/25/2019	KITCHEN DOOR	\$ 1,375	20	\$ 69
11/26/2019	BASEBOARD HEATER COVERS	\$ 1,400	20	\$ 70
12/5/2019	STARIGHTEN STRIKE JAM, PHOTO EYE	\$ 6,300	20	\$ 315
12/27/2019	HEAT PUMPS	\$ 5,150	20	\$ 258
12/31/2019	CABLING FOR GYM	\$ 4,126	20	\$ 206
10/1/2019	CONDENSOR FAN MOTOR	\$ 3,160	20	\$ 158
10/1/2019	CONDENSOR FAN MOTOR	\$ 2,800	20	\$ 140
10/7/2019	ELEVATOR LIGHT, CONDUIT & WIRE	\$ 1,636	20	\$ 82
11/25/2019	NEW DOORWAY	\$ 875	20	\$ 44
10/4/2019	EXTRA VENT	\$ 961	20	\$ 48
10/4/2019	MIXING VALVE	\$ 1,186	20	\$ 59

10/4/2019	GENERATOR MUFFLER INSULATION	\$ 2,825	20	\$ 141
10/4/2019	COOLING TOWER MAIN DUCT	\$ 13,200	20	\$ 660
10/4/2019	SPRAY PUMP MOTOR	\$ 4,570	20	\$ 229
12/4/2019	EXPAND SPRINKLERS	\$ 2,671	20	\$ 134
9/2/2020	ELEVATOR RECALL INSTALLED	\$ 3,500	20	\$ 175
9/30/2020	WALL PROTECTOR	\$ 10,750	20	\$ 538
7/14/2020	ELEVATOR MODERNIZATION	\$ 22,500	20	\$ 1,125
7/21/2020	DOOR OPERATOR	\$ 9,496	20	\$ 475
7/24/2020	EXPANSION TANK	\$ 4,895	20	\$ 245
9/11/2020	1ST INSTALLMENT OF HOT WATER TANK	\$ 5,930	20	\$ 297
9/17/2020	BASEMENT SUMP PUMP	\$ 1,640	20	\$ 82
1/2/2018	SEE PRIOR PERIOD LIST	\$ 408	20	\$ 20
1/15/2018	SEE PRIOR PERIOD LIST	\$ 1,670	20	\$ 84
1/26/2018	SEE PRIOR PERIOD LIST	\$ 3,000	20	\$ 150
1/26/2018	SEE PRIOR PERIOD LIST	\$ 340	20	\$ 17
4/27/2018	SEE PRIOR PERIOD LIST	\$ 6,706	20	\$ 335
1/20/2020	INSTALL PTACS	\$ 4,678	20	\$ 234
1/31/2020	NEW ROOF	\$ 43,182	20	\$ 2,159
1/31/2020	NEW ROOF	\$ 43,182	20	\$ 2,159
2/28/2020	NEW ROOF	\$ 43,182	20	\$ 2,159
7/20/2020	NEW ANSUL COMPRESSED CYLINDERS	\$ 5,800	20	\$ 290
4/22/2020	PHOTOEYE	\$ 5,460	20	\$ 273
5/8/2020	ELEVATOR MODERNIZATION	\$ 45,000	20	\$ 2,250
1/7/2020	COVE BASE	\$ 1,305	20	\$ 65
1/13/2020	WALL GUARD	\$ 3,650	20	\$ 183
2/19/2020	WALL GUARD	\$ 4,400	20	\$ 220
3/31/2020	HEAT PUMPS	\$ 7,725	20	\$ 386
1/6/2020	REPLACE BEARING ASSEMBLY	\$ 3,031	20	\$ 152
1/7/2020	MOP SINK FAUCETS	\$ 1,700	20	\$ 85
1/16/2020	REPLACE DRAINAGE PIPE	\$ 3,541	20	\$ 177
1/21/2020	REPLACE GAS VALVES	\$ 2,650	20	\$ 133
2/7/2020	REPLACE CIRCULATOR PUMPS	\$ 2,945	20	\$ 147
1/15/2020	TRACE/LABEL CIRCUITS IN RENOVATION	\$ 8,681	20	\$ 434
5/6/2020	REPAIR MAIN BREAKER	\$ 6,452	20	\$ 323
12/27/2017	SEE PRIOR PERIOD LIST	\$ (5,801)	20	\$ (290)
3/3/2020	NEW WINDOW	\$ 850	20	\$ 43
8/19/2020	METAL DOOR	\$ 651	20	\$ 33
9/30/2020	ACCRUAL	\$ 29,500	20	\$ 1,475
9/30/2020	ACCRUAL	\$ 5,930	20	\$ 297
Total additions for Leasehold Improvements		\$ 373,095		\$ 18,661
Deletions:				
Total deletions for Leasehold Improvements		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Advanced Center for Nursing & Rehabilitation, LLC			2434		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
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	Var	Var	Various	5,449,500	1,644,050	S/L	Var	407,931	
2. Disposals (attach schedule)	Var	Var	Various						
3. Acquired during this report period (attach schedule)	Var	Var	Various	373,095		S/L	Var	18,661	
C-4. Subtotal									426,592
D. Total Amortization									426,592

* 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.

5/1/2019	REPLACE CONDENSOR FAN MOTOR	878.72	20	S/L				44	44	44	88	791
5/14/2019	BOILER OVERHAUL	9,500.00	20	S/L				475	475	475	950	8,550
6/24/2019	DEPOSIT ON MINI SPLIT ELEVATOR ROOM	2,565.00	20	S/L				128	128	128	256	2,309
8/2/2019	DEPOSIT INSULATE GENERATOR EXHAUST	2,825.00	20	S/L				141	141	141	282	2,543
8/7/2019	DEPOSIT MAIN DUCT TO GENERATOR	6,800.00	20	S/L				340	340	340	680	6,120
5/31/2019	CONDUIT & WIRE FOR ELEVATOR ROOM	9,018.11	20	S/L				451	451	451	902	8,116
7/15/2019	REPLACE BROKEN GLASS	890.00	20	S/L				45	45	45	90	801
7/15/2019	FINAL PAYMENT ON GLASS	5,849.00	20	S/L				292	292	292	584	5,265
9/10/2019	WINDOW HARDWARE	7,263.50	20	S/L				363	363	363	726	6,537
3/18/2019	THERAPY ENTRANCE DOOR	6,562.04	20	S/L				328	328	328	656	5,906
3/20/2019	DESIGN WORK	2,064.75	20	S/L				103	103	103	206	1,859
1/30/2019	NEW SPRINKLER HEADS	1,668.75	20	S/L				83	83	83	166	1,502
8/28/2019	Cool Stuff Inc	21,143.50	20	S/L			1,057	1,057	1,057	2,114	19,029	
3/21/2019	BALANCE OF HEAT PUMPS	(380.00)	20	S/L			(19)	(19)	(19)	(38)	(342)	
4/8/2019	REIMBURSED FROM ASCENTUUM	160,914.28	20	S/L			8,046	8,046	8,046	16,092	144,823	
1/10/2019	PTRAP COVERS	569.25	20	S/L				28	28	28	56	513
2/5/2019	FAUCETS, SINKS	889.81	15	S/L				59	59	59	118	771
3/6/2019	FLOORING	234.83	10	S/L				23	23	23	46	188
1/4/2019	PHOTO EYES	5,840.00	20	S/L				292	292	292	584	5,256
1/24/2019	ELEVATOR MODERNIZATION	23,507.29	20	S/L			1,175	1,175	1,175	2,350	21,157	
1/23/2019	DOOR EQUIPMENT	2,500.00	20	S/L				125	125	125	250	2,250
1/2/2019	CIRCULATOR PUMP	2,256.56	20	S/L				113	113	113	226	2,031
1/10/2019	FLUE PIPING	745.00	20	S/L				37	37	37	74	671
1/10/2019	DISH MACHINE EXHAUST	3,400.00	10	S/L				340	340	340	680	2,720
1/15/2019	REPIPE KITCHEN SINK	644.50	10	S/L				64	64	64	128	516
1/25/2019	RADIATOR VALVE	703.17	10	S/L				70	70	70	140	563
1/28/2019	NEW WIRING	959.20	15	S/L				64	64	64	128	831
1/31/2019	NEW WIRING	1,453.50	15	S/L				97	97	97	194	1,260
2/5/2019	CONDENSATE TRAP	769.97	20	S/L				38	38	38	76	693
2/19/2019	HOT WATER TANK	5,812.50	20	S/L				291	291	291	582	5,231
2/26/2019	EXHAUST FANS	6,000.00	20	S/L				300	300	300	600	5,400
3/11/2019	BURNER FOR BOILER	3,365.00	20	S/L				168	168	168	336	3,029
3/13/2019	NEW POWER FEED	887.64	20	S/L				44	44	44	88	799
3/19/2019	NEW BEARING & PRESSURE REDUCING VALVE	2,905.18	20	S/L				145	145	145	290	2,615
3/19/2019	BLOWER MOTOR	759.84	20	S/L				38	38	38	76	684
3/20/2019	AUTO FEEDER	498.21	20	S/L				25	25	25	50	448
3/21/2019	MOTOR FOR PUMP	4,939.00	10	S/L				494	494	494	988	3,951
4/19/2019	EXHAUST FANS	7,685.00	20	S/L				384	384	384	768	6,917
9/11/2019	MIXING VALVES	1,573.08	20	S/L				79	79	79	158	1,415
1/24/2019	REPLACE ELEVATOR TRANSFORMERS	4,800.00	20	S/L				240	240	240	480	4,320
1/21/2019	NEW FAX LINE, VOICE LINE	557.25	20	S/L				28	28	28	56	501
9/30/2019	FROMCIP	741,186.88	20	S/L			37,059	37,059	37,059	74,118	667,069	
3/20/2019	LOAD BANK	2,499.00	20	S/L				125	125	125	250	2,249
8/21/2019	NEW CABLE RUNS	851.00	15	S/L				57	57	57	114	737
8/12/2019	SHORTENED DUCTS	680.00	20	S/L				34	34	34	68	612
8/12/2019	REPLACE DRAIN PANS	765.00	20	S/L				38	38	38	76	689
8/13/2019	MINI SPLIT FOR MACHINE ROOM	3,140.00	20	S/L				157	157	157	314	2,826
8/23/2019	WIRE MINI SPLIT	3,187.83	20	S/L				159	159	159	318	2,869
9/3/2019	REPLACE DRAIN PANS	765.00	10	S/L				77	77	77	154	612
4/11/2019	RESELECTIONS	705.90	20	S/L				35	35	35	70	636
6/12/2019	RESELECTIONS	578.25	20	S/L				29	29	29	58	520
8/5/2019	SIGHT GUARDS	1,200.00	20	S/L				60	60	60	120	1,080
9/30/2019	BALANCE OF GATEWAY PREPAID	84,554.57	20	S/L			4,228	4,228	4,228	8,456	76,099	
9/30/2019	ACCRUAL ACCURATE COMMERCIAL DOOR	3,250.00	20	S/L				163	163	163	326	2,925
9/30/2019	ACCRUAL SAUCIER MECHANICAL	2,825.00	20	S/L				141	141	141	282	2,543
9/30/2019	ACCRUAL SAUCIER MECHANICAL	13,200.00	20	S/L				660	660	660	1,320	11,880
Total 2019 Leasehold Improvement Additions		1,304,881					66,582	66,582	66,582	133,164	1,171,717	
10/1/2019	ACCRUAL	(3,250)	20	S/L			-	-	(163)	(163)	(3,087)	
10/1/2019	ACCRUAL	(2,825)	20	S/L			-	-	(141)	(141)	(2,684)	
10/1/2019	ACCRUAL	(13,200)	20	S/L			-	-	(660)	(660)	(12,540)	
12/12/2019	REIMBURSED FROM ASCENTUUM	(24,689)	20	S/L			-	-	(1,234)	(1,234)	(23,455)	
11/8/2019	COVE BASE	1,230	20	S/L			-	-	62	62	1,168	
10/4/2019	BALANCE OF ELEVATOR DOOR	3,250	20	S/L			-	-	163	163	3,087	
10/25/2019	NEW STROBES	2,401	20	S/L			-	-	120	120	2,281	
11/30/2019	WALKWAY	1,800	20	S/L			-	-	90	90	1,710	
11/25/2019	FINAL BALANCE OF RENOVATIONS	15,914	20	S/L			-	-	796	796	15,118	
11/25/2019	LIGHTS	1,700	20	S/L			-	-	85	85	1,615	
11/25/2019	KITCHEN DOOR	1,375	20	S/L			-	-	69	69	1,306	
11/26/2019	BASEBOARD HEATER COVERS	1,400	20	S/L			-	-	70	70	1,330	
12/5/2019	STARIGHTEN STRIKE JAM, PHOTO EYE	6,300	20	S/L			-	-	315	315	5,985	
12/27/2019	HEAT PUMPS	5,150	20	S/L			-	-	258	258	4,892	
12/31/2019	CABLING FOR GYM	4,126	20	S/L			-	-	206	206	3,920	
10/1/2019	CONDENSOR FAN MOTOR	3,160	20	S/L			-	-	158	158	3,002	
10/1/2019	CONDENSOR FAN MOTOR	2,800	20	S/L			-	-	140	140	2,660	
10/7/2019	ELEVATOR LIGHT, CONDUIT & WIRE	1,636	20	S/L			-	-	82	82	1,554	
11/25/2019	NEW DOORWAY	875	20	S/L			-	-	44	44	831	
10/4/2019	EXTRA VENT	961	20	S/L			-	-	48	48	913	
10/4/2019	MIXING VALVE	1,186	20	S/L			-	-	59	59	1,127	
10/4/2019	GENERATOR MUFFLER INSULATION	2,825	20	S/L			-	-	141	141	2,684	
10/4/2019	COOLING TOWER MAIN DUCT	13,200	20	S/L			-	-	660	660	12,540	
10/4/2019	SPRAY PUMP MOTOR	4,570	20	S/L			-	-	229	229	4,341	
12/4/2019	EXPAND SPRINKLERS	2,671	20	S/L			-	-	134	134	2,537	

9/2/2020	ELEVATOR RECALL INSTALLED	3,500	20	S/L	-	-	-	-	-	-	-	175	175	3,325	
9/30/2020	WALL PROTECTOR	10,750	20	S/L	-	-	-	-	-	-	-	538	538	10,212	
7/14/2020	ELEVATOR MODERNIZATION	22,500	20	S/L	-	-	-	-	-	-	-	1,125	1,125	21,375	
7/21/2020	DOOR OPERATOR	9,496	20	S/L	-	-	-	-	-	-	-	475	475	9,021	
7/24/2020	EXPANSION TANK	4,895	20	S/L	-	-	-	-	-	-	-	245	245	4,650	
9/11/2020	1ST INSTALLMENT OF HOT WATER TANK	5,930	20	S/L	-	-	-	-	-	-	-	297	297	5,633	
9/17/2020	BASEMENT SUMP PUMP	1,640	20	S/L	-	-	-	-	-	-	-	82	82	1,558	
1/2/2018	SEE PRIOR PERIOD LIST	408	20	S/L	-	-	-	-	-	-	-	20	20	388	
1/15/2018	SEE PRIOR PERIOD LIST	1,670	20	S/L	-	-	-	-	-	-	-	84	84	1,586	
1/26/2018	SEE PRIOR PERIOD LIST	3,000	20	S/L	-	-	-	-	-	-	-	150	150	2,850	
1/26/2018	SEE PRIOR PERIOD LIST	340	20	S/L	-	-	-	-	-	-	-	17	17	323	
4/27/2018	SEE PRIOR PERIOD LIST	6,706	20	S/L	-	-	-	-	-	-	-	335	335	6,371	
1/20/2020	INSTALL PTACS	4,678	20	S/L	-	-	-	-	-	-	-	234	234	4,444	
1/31/2020	NEW ROOF	43,182	20	S/L	-	-	-	-	-	-	-	2,159	2,159	41,023	
1/31/2020	NEW ROOF	43,182	20	S/L	-	-	-	-	-	-	-	2,159	2,159	41,023	
2/28/2020	NEW ROOF	43,182	20	S/L	-	-	-	-	-	-	-	2,159	2,159	41,023	
7/20/2020	NEW ANSUL COMPRESSED CYLINDERS	5,800	20	S/L	-	-	-	-	-	-	-	290	290	5,510	
4/22/2020	PHOTOEYE	5,460	20	S/L	-	-	-	-	-	-	-	273	273	5,187	
5/8/2020	ELEVATOR MODERNIZATION	45,000	20	S/L	-	-	-	-	-	-	-	2,250	2,250	42,750	
1/7/2020	COVE BASE	1,305	20	S/L	-	-	-	-	-	-	-	65	65	1,240	
1/13/2020	WALL GUARD	3,650	20	S/L	-	-	-	-	-	-	-	183	183	3,467	
2/19/2020	WALL GUARD	4,400	20	S/L	-	-	-	-	-	-	-	220	220	4,180	
3/31/2020	HEAT PUMPS	7,725	20	S/L	-	-	-	-	-	-	-	386	386	7,339	
1/6/2020	REPLACE BEARING ASSEMBLY	3,031	20	S/L	-	-	-	-	-	-	-	152	152	2,879	
1/7/2020	MOP SINK FAUCETS	1,700	20	S/L	-	-	-	-	-	-	-	85	85	1,615	
1/16/2020	REPLACE DRAINAGE PIPE	3,541	20	S/L	-	-	-	-	-	-	-	177	177	3,364	
1/21/2020	REPLACE GAS VALVES	2,650	20	S/L	-	-	-	-	-	-	-	133	133	2,517	
2/7/2020	REPLACE CIRCULATOR PUMPS	2,945	20	S/L	-	-	-	-	-	-	-	147	147	2,798	
1/15/2020	TRACE/LABEL CIRCUITS IN RENOVATION	8,681	20	S/L	-	-	-	-	-	-	-	434	434	8,247	
5/6/2020	REPAIR MAIN BREAKER	6,452	20	S/L	-	-	-	-	-	-	-	323	323	6,129	
12/27/2017	SEE PRIOR PERIOD LIST	(5,801)	20	S/L	-	-	-	-	-	-	-	(290)	(290)	(5,511)	
3/3/2020	NEW WINDOW	850	20	S/L	-	-	-	-	-	-	-	43	43	807	
8/19/2020	METAL DOOR	651	20	S/L	-	-	-	-	-	-	-	33	33	618	
9/30/2020	ACCRUAL	29,500	20	S/L	-	-	-	-	-	-	-	1,475	1,475	28,025	
9/30/2020	ACCRUAL	5,930	20	S/L	-	-	-	-	-	-	-	297	297	5,633	
Total 2020 Leasehold Improvement Additions		373,095			-	-	-	-	-	-	-	18,661	18,661	354,434	
Total Leasehold Improvements		5,822,595			252,942	516,240	360,972	877,212	355,015	1,232,226	411,823	1,644,049	426,592	2,070,641	3,751,954

MOVEABLE EQUIPMENT															
7/29/2011	Accounting Software	20,423	3	S/L	-	-	20,423	-	20,423	-	20,423	-	20,423	-	20,423
8/17/2011	5 - Timelocks	17,183	10	S/L	-	1,718	8,799	1,718	10,517	1,718	12,235	1,718	13,953	1,718	15,671
8/19/2011	Labeling Machine for Clothes	1,626	10	S/L	-	163	832	163	995	163	1,158	163	1,321	163	1,484
8/26/2011	5 - Beds	6,580	12	S/L	-	548	2,794	548	3,342	548	3,890	548	4,438	548	4,986
8/29/2011	6 - Washers	47,538	10	S/L	-	4,754	24,186	4,754	28,940	4,754	33,694	4,754	38,448	4,754	43,202
8/30/2011	Various Equipment for Dietary	24,492	10	S/L	-	2,449	12,454	2,449	14,903	2,449	17,352	2,449	19,801	2,449	22,250
8/30/2011	5 - Bedside Tables	791	10	S/L	-	79	402	79	481	79	560	79	639	79	718
8/11/2011	4 - Beds	5,264	12	S/L	-	439	2,254	439	2,693	439	3,132	439	3,571	439	4,010
8/11/2011	1 - Bed	1,316	12	S/L	-	110	563	110	673	110	783	110	893	110	1,003
Total 2011 Equipment Additions		125,214			-	10,260	72,707	10,260	82,967	10,260	93,227	10,260	103,487	10,260	113,747
9/1/2011	Equip from 2011 that s/b LHI	(5,990)	10	S/L	-	(599)	(2,995)	(599)	(3,594)	(599)	(4,193)	(599)	(4,792)	(599)	(5,391)
10/27/11	Camduction Base Charger	8,971	5	S/L	-	1,794	7,309	1,661	8,971	-	8,971	1,794	10,765	(1,794)	8,971
11/22/11	Fire Extinguishers	2,242	10	S/L	-	224	929	224	1,153	224	1,377	224	1,601	224	1,825
11/30/11	1 - Stepper 1 - Swivel Set	8,050	10	S/L	-	805	3,355	805	4,160	805	4,965	805	5,770	805	6,575
12/12/11	1 - Electric Bed	1,405	12	S/L	-	117	492	117	609	117	726	117	843	117	960
12/15/11	Heavy-Duty Griddle - 6 Burners	3,618	10	S/L	-	362	1,522	362	1,884	362	2,246	362	2,608	362	2,970
12/20/11	4 - Patient Lifts, 2 - Digital Scales	9,304	10	S/L	-	930	3,928	930	4,858	930	5,788	930	6,718	930	7,648
12/20/11	1 - Milnor 95-100 lb Tumble Dryer	7,960	10	S/L	-	796	3,361	796	4,157	796	4,953	796	5,749	796	6,545
12/21/11	3 - Computers	1,950	3	S/L	-	-	2,096	(146)	1,950	-	1,950	-	1,950	-	1,950
3/3/12	Floor Buffer, Ultra Speed 1500DC	1,258	5	S/L	-	252	1,113	145	1,258	-	1,258	-	1,258	-	1,258
3/1/12	Returned Dishwasher purchased in 2011	(3,000)	10	S/L	-	(300)	(1,326)	(300)	(1,626)	(300)	(1,926)	(300)	(2,226)	(300)	(2,526)
1/28/12	Wood Chest and Nightstand	1,787	10	S/L	-	179	774	179	953	179	1,132	179	1,311	179	1,490
4/24/12	1 - Electric Bed w/ Side Rails	1,650	12	S/L	-	138	628	138	766	138	904	138	1,042	138	1,180
4/24/12	10 - Electric Beds w/ Side Rails	10,685	12	S/L	-	890	4,067	890	4,957	890	5,847	890	6,737	890	7,627
8/22/12	Security Equipment, Cameras, Monitor, Recorder	5,248	5	S/L	-	1,050	5,139	109	5,248	-	5,248	-	5,248	-	5,248
Total 2012 Equipment Additions		55,138			-	6,637	30,392	5,311	35,703	3,542	39,245	5,336	44,581	1,748	46,329
12/31/12	10 - Electric Beds	12,985	12	S/L	-	1,082	4,059	1,082	5,141	1,082	6,223	1,082	7,305	1,082	8,387
5/30/2013	36 Oxygen Concentrators	17,245	10	S/L	-	1,724	5,759	1,724	7,483	1,724	9,207	1,724	10,931	1,724	12,655
6/25/2013	Meal Delivery Cart	2,798	10	S/L	-	280	915	280	1,195	280	1,475	280	1,755	280	2,035
4/22/2013	Office Furniture	3,434	10	S/L	-	343	1,183	343	1,526	343	1,869	343	2,212	343	2,555
5/16/2013	6 - Bedside cabinets	1,248	10	S/L	-	125	422	125	547	125	672	125	797	125	922
9/30/2013	2 Bariatric beds and mattresses	2,174	12	S/L	-	181	544	181	725	181	906	181	1,087	181	1,268
Total 2012 Equipment Additions		39,884			-	3,736	12,880	3,735	16,615	3,735	20,350	3,735	24,085	3,735	27,820
10/8/2013	Smart Therm Base	2,233	5	S/L	-	447	1,340	447	1,787	446	2,233	-	2,233	-	2,233
12/19/2013	2 - Bariatric Bed Package	6,656	5	S/L	-	1,331	3,994	1,331	5,325	1,331	6,656	-	6,656	-	6,656
1/9/2014	Compact Knife Slicer	1,044	5	S/L	-	209	626	209	835	208	1,044	-	1,044	-	1,044
8/28/2014	Induction Charger	6,667	5	S/L	-	1,333	4,000	1,333	5,333	1,333	6,666	1	6,667	-	6,667
Total 2014 Equipment Additions		16,600			-	3,320	9,960	3,320	13,280	3,319	16,599	1	16,600	-	16,600

6/30/2017	Computers	1,342	5	S/L			268	268	268	536	268	804	268	1,072	270
Total 2017 Equipment Additions/Disposals		563,756			-	-	112,751	112,751	112,751	225,502	112,751	338,253	112,751	451,004	112,752
6/30/2018	Computers	9,081	5	S/L	-	-	1,816	1,816	1,816	1,816	3,632	1,816	1,816	5,448	3,633
6/30/2018	MME	20,903	5	S/L	-	-	4,181	4,181	4,181	8,362	4,181	8,362	4,181	12,543	8,360
6/30/2018	F&F	20,042	5	S/L	-	-	4,008	4,008	4,008	8,016	4,008	8,016	4,008	12,024	8,018
6/30/2017	Computers	(1,342)	5	S/L	-	-	-	-	(536)	(268)	(804)	-	-	(1,072)	(270)
6/30/2017	Equipment	7,167	5	S/L	-	-	1,433	1,433	1,433	2,866	1,433	2,866	1,433	4,299	2,868
6/30/2017	F&F	4,274	5	S/L	-	-	855	855	855	1,710	855	1,710	855	2,565	1,709
Total 2018 Equipment Additions		60,125			-	-	-	-	12,293	11,757	12,025	23,782	12,025	35,807	24,318
11/1/2018	Computers	1,073	5	S/L						214.60	215	215	430	643	
6/30/2019	Computers	2,495	5	S/L						499.00	499	499	998	1,497	
11/1/2018	FFE	34,593	5	S/L						6,918.60	6,919	6,919	13,838	20,755	
6/30/2019	FFE	133,644	5	S/L						26,728.80	26,729	26,729	53,458	80,186	
11/1/2018	Movable Equipment	4,889	5	S/L						977.80	978	978	1,956	2,933	
6/30/2019	Movable Equipment	21,489	5	S/L						4,297.80	4,298	4,298	8,596	12,893	
Total 2019 Equipment Additions		198,183			-	-	-	-	-	39,637	39,637	39,638	79,275	118,908	
11/25/2019	TV FOR THERAPY	1,685	5	S/L						-	-	337	337	1,348	
10/17/2019	DESKS, CHAIRS	4,941	5	S/L						-	-	988	988	3,953	
12/2/2019	DESK, FILE CABINETS, CHAIRS	5,519	5	S/L						-	-	1,104	1,104	4,415	
11/25/2019	ARTWORK	4,740	5	S/L						-	-	948	948	3,792	
2/28/2020	SAFE	733	5	S/L						-	-	147	147	586	
1/17/2020	OFFICE FURNITURE	2,836	5	S/L						-	-	567	567	2,269	
8/3/2020	OUTDOOR DINING CHAIRS	660	5	S/L						-	-	132	132	528	
7/31/2020	ASCENTIUM	(50,331)	5	S/L						-	-	(10,066)	(10,066)	(40,265)	
9/24/2020	LAPTOP	1,277	5	S/L						-	-	255	255	1,022	
1/31/2020	MME=\$2,317.56 NS=\$643.50	2,961	5	S/L						-	-	592	592	2,369	
1/31/2020	ICE MAKER	3,542	5	S/L						-	-	708	708	2,834	
2/29/2020	MME=\$7,000.85 NS=\$1,599.69	8,601	5	S/L						-	-	1,720	1,720	6,881	
3/31/2020	MME=\$19,200.00 NS=\$357.70	19,558	5	S/L						-	-	3,912	3,912	15,646	
4/30/2020	MME=\$971.00 NS=\$17,436.49	18,407	5	S/L						-	-	3,681	3,681	14,726	
4/30/2020	NURSING SUPPLIES	125	5	S/L						-	-	25	25	100	
5/31/2020	MME=\$1,875.00 NS=\$457.60	2,333	5	S/L						-	-	467	467	1,866	
6/30/2020	MME=\$4,770.00 NS=\$1,361.99	6,132	5	S/L						-	-	1,226	1,226	4,906	
6/30/2020	NURSING SUPPLIES	859	5	S/L						-	-	172	172	687	
7/31/2020	MME=\$1,900.00 NS=\$279.00	2,179	5	S/L						-	-	436	436	1,743	
8/31/2020	MME=\$1,410.54 NS=\$99.20	1,510	5	S/L						-	-	302	302	1,208	
9/30/2020	NURSING SUPPLIES	3,184	5	S/L						-	-	637	637	2,547	
1/23/2020	METAL TRASH CANS	1,786	5	S/L						-	-	357	357	1,429	
9/30/2020	JE #7	(27,681)	5	S/L						-	-	(5,536)	(5,536)	(22,145)	
10/23/2019	LAPTOPS	1,946	5	S/L						-	-	389	389	1,557	
1/31/2020	COMPUTERS	17,844	5	S/L						-	-	3,569	3,569	14,275	
9/24/2020	LAPTOP	1,277	5	S/L						-	-	255	255	1,022	
Total 2020 Equipment Additions		36,623								-	-	7,325	7,325	29,298	

Total Movable Equipment	\$	1,401,756	\$	96,557	\$	203,950	\$	207,981	\$	411,932	\$	217,369	\$	628,764	\$	225,603	\$	854,367	\$	225,727	\$	1,080,094	\$	321,662
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Total Assets/Depreciation according to Cost Report	7,224,351	349,499	720,190	568,953	1,289,144	572,384	1,860,990	637,426	2,498,416	652,319	3,150,735	4,073,616
Prior Operator's Assets	2,646,227	349,498	720,190	348,172	1,068,363	345,266	1,413,628	304,357	1,717,984	293,263	2,011,247	634,980
Total Assets/Depreciation according to Trial Balance	5,263,892									256,127	733,514	4,530,378
Over Depreciation/Rounding	-										(2)	2
Variance from TB	(685,768) C	1	-	568,953	1,289,144	572,384	1,860,990	637,426	2,498,416	396,192	2,417,223	(456,764) A

A F/S vs C/R NBV - Page 31, Line B9 of Cost Report 456,764
B F/S vs C/R Depreciation - Page 36, Line F1 of Cost Report (396,192)
C Deduction of Assets from Insurance Proceeds from FY2017

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

Name of Facility Advanced Center for Nursing & Rehabil	License No. 2434	Report for Year Ended 9/30/2020	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		226		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		01/14/16		
c. Interest Rate for the Cost Year		463.00%		
d. Term of Mortgage (number of years)		20 Years		
e. Amount of Principal Borrowed		4,500,000		
f. Principal balance outstanding as of 9/30/20		3,915,595		
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

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
Advanced Center for Nursing & Reha		2434	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
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
Advanced Center for Nursing & Rel		2434		9/30/2020		27	37
Item				Total	CCNH	RHNS	(Specify)
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) Loan Interest				\$	110,831	110,831	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	110,831	110,831	
14. Insurance							
a. Insurance on Property (buildings only)				\$	44,436	44,436	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Insurance				\$	265,864	265,864	
14d. Total Insurance Expenditures (14a + b + c)				\$	310,300	310,300	
15. Total All Expenditures (A-13 thru C-14)				\$	27,430,538	27,430,538	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	10	A12g	Occupational Therapy	\$ 480,406	480,406		
7.			Other - See attached Schedule	\$ 80,158	80,158		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 655,743	655,743		
10.			Accounting	\$			
10a.			Legal	\$ 68,320	68,320		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,846	3,846		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 29,688	29,688		
19.	15	1j/1k	Income Tax / Corporate Business Tax	\$ 1,691	1,691		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 14,145	14,145		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,333,997	1,333,997		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Nursing Consultant	\$ 80,158		
Total Other Fees Adjustments			\$ 80,158	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties	\$ 117		
16	m13	Legal Settlement Payment	\$ 3,650		
16	m13	Employee Meals	\$ 2,323		
16	m13	OTHER BENEFITS	\$ 8,055		
Total Other A&G Adjustments			\$ 14,145	\$ -	\$ -

Advanced Center for Nursing & Rehabilitation, LLC
Disallowance Schedule for Cell Phone
9/30/2020

	<u>Amount</u>	
Total Cell Phone Expense (Acct. #800-120)	5,646	TB Linked
Phones Allowed Based on Beds	5	
Allowable Amount Per Phone	<u>\$ 30</u>	
Monthly Allowable amount	\$ 150	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,800	
Disallowed Cell Phone	<u><u>\$ 3,846</u></u>	

D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility				License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,333,997	1,333,997		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 351,064	351,064		
28.	20	5d	Ambulance/Limousine	\$ 6,204	6,204		
29.	20	5f	X-rays, etc	\$ 29,737	29,737		
30.	20	5h	Laboratory	\$ 49,064	49,064		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 34,910	34,910		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 450	450		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 4,652	4,652		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,810,078	1,810,078		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Resident Medical Bills	450		
Total Other Ancillary Costs			\$ 450	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc. Income	\$ 523		
30	IV 8	Medical Records Income	\$ 69		
30	IV 8	Antenna Income	\$ 4,060		
Total Other Adjustments			\$ 4,652	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilit	2434	9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 15,805,311	15,805,311			
b. Medicaid Room and Board Contractual Allowance **	\$ (526,609)	(526,609)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 16,344,000	16,344,000			
b. Medicare Room and Board Contractual Allowance **	\$ (80,763)	(80,763)			
4. a. Private-Pay Residents and Other	\$ 246,027	246,027			
b. Private-Pay Room and Board Contractual Allowance **	\$ (76,299)	(76,299)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 50,366	50,366			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ (837)	(837)			
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	\$ 1,159,120	1,159,120			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 331,164	331,164			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 269,659	269,659			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 60,938	60,938			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,288,698	1,288,698			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 352,900	352,900			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (5,930,851)	(5,930,851)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 954,022	954,022			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 30,246,846	30,246,846			
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 (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 4,652	4,652			
V. Total Other Revenue (1 thru 8)	\$ 4,652	4,652			
VI. Total All Revenue (III +V)	\$ 30,251,498	30,251,498			

* 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)
		-		
30 II 6a	Medicare A - X-Ray	\$ 29,126		
30 II 6a	Medicare A - Lab	\$ (65,325)		
30 II 6a	Medicare A - Contractual Adjustment	\$ (5,700,504)		
30 II 6a	Medicare B - Lab	\$ 170		
30 II 6a	Medicare B - Contractual Adjustment	\$ (193,919)		
30 II 6a	Managed Care B - Contractual Allowance	\$ (399)		
Total Other Resident Revenue - Medicare		\$ (5,930,851)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Medicaid Cert - MLTC	\$ 188,693		
30 II 6b	Medicaid Cert - Current Year Adjustment	\$ 766,132		
30 II 6b	Private Cert - Lab	\$ (550)		
30 II 6b	Insurance Cert - Lab	\$ (253)		
Total Other Resident Revenue		\$ 954,022	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Antenna Income	\$ 4,060		
30 IV 8	Interest Income	\$ 1		
30 IV 8	Misc. Income	\$ 523		
30 IV 8	Medical Records Income	\$ 69		
30 IV 8	Small Balance Adjustment	\$ (1)		
Total Other Revenue		\$ 4,652	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabil	2434	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	5,547,576
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,337,672
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	36,386
5. Prepaid Expenses			\$	74,555
a. PREPAID - INSURANCE	56,430			
b. PREPAID - SERVICE CONTRACTS	18,125			
c. _____				
d. See Schedule				
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)			\$	8,996,189
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>5,822,595</u>		\$	3,751,953
	Accum. Depreciation <u>2,070,642</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,401,756</u>		\$	321,661
	Accum. Depreciation <u>1,080,095</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	456,764
F/S vs. C/R	456,764			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,530,378

* 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	
Total Prepaid Expenses			\$ -

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	
Total Other Fixed Assets (Itemize)			\$ -

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	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Ascentium Loan	\$ 155,896
33	A12	Resident Refunds	\$ (10,530)
33	A12	Resident Trust	\$ 149,774
33	A12	Ascentium Loan #2	\$ 425,858
33	A12	Due to Medicaid NAMI Audit	\$ 300,000
33	A12	HHS Advanced Payments	\$ 1,452,693
33	A12	DSS Advanced Payments	\$ 299,000
33	A12	Grant Revenue	\$ 2,328,300
Total Other Current Liabilities (Itemize)			\$ 5,100,991

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 Advanced Center for Nursing & Rehabi	License No. 2434	Report for Year Ended 9/30/2020	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	13,526,567
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
3. Buildings				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
4. Non-Movable Equipment				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
5. Movable Equipment				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
6. Motor Vehicles				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
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 _____		
		Accum. Depreciation _____	Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
			\$	(72,214)
Name and Address		Amount	Loan Date	
		(72,214)		
7. Other Assets (<i>itemize</i>)				
\$				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ (72,214)				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 13,454,353				

* 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
Advanced Center for Nursing & Rehabilitation		2434	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,709,400
2. Notes Payable (<i>itemize</i>)				\$	746,645
Note Payable					746,645

See Schedule					
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>)				\$	1,075,827
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	42,039
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>)				\$	5,100,991

See Schedule					5,100,991
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	8,674,902

* 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 Advanced Center for Nursing & Rehabilitati	License No. 2434	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				8,674,902
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>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$
C. Total All Liabilities (Lines A-13 + B-5)				\$ 8,674,902

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

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehab	2434	9/30/2020	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			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,562,300
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	3,217,151
7. Total Net Worth			\$	4,779,451
C. Total Reserves and Net Worth			\$	4,779,451
D. Total Liabilities, Reserves, and Net Worth			\$	13,454,353

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabil	2434	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	1,572,300
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	30,251,498
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	27,034,347
D. Net Income or Deficit			\$	3,217,151
E. Balance			\$	4,789,451
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$27,430,538			
Dep Adjustment	\$(396,192)			
Rounding	\$1			
Total Expenditures	\$27,034,347			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		(10,000)		
F-3. Total Additions			\$	(10,000)
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			\$	4,779,451
	09/30/20			

I. Preparer's/Reviewer's Certification

Name of Facility Advanced Center for Nursing &	License No. 2434	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
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 <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/12/2021		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Mark Salamon		Phone Number 718-882-6400;217		
Contact Email Address Msalamon@goldcrestcc.com				

Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
100050.0000	Cash - M&T Account	0.00			0.00	(220,734.70)
1000500.0000	Cash - M&T Account	5,051,317.00			5,051,317.00	0.00
100100.0000	Cash -Chase Operating	0.00			0.00	225,536.26
1001000.0000	Cash -Chase Operating	145,147.00			145,147.00	0.00
100150.0000	Cash - Chase Payroll	0.00			0.00	144,438.33
1001500.0000	Cash - Chase Payroll	193,030.00			193,030.00	0.00
100200.0000	Cash - Petty	0.00			0.00	1,014.33
100900.0000	Cash - Resident Trust SAVINGS	0.00			0.00	79,721.92
1009000.0000	Cash - Resident Trust SAVINGS	152,666.00			152,666.00	0.00
100910.0000	CASH - RESIDENT TRUST CHECKING	0.00			0.00	342.15
1009100.0000	CASH - RESIDENT TRUST CHECKING	5,416.00			5,416.00	0.00
111000.0000	A/R - Private	0.00			0.00	(17,919.39)
1110000.0000	A/R - Private	(359,968.00)			(359,968.00)	0.00
112000.0000	A/R - Medicaid	0.00			0.00	1,849,060.32
1120000.0000	A/R - Medicaid	1,487,332.00			1,487,332.00	0.00
113000.0000	A/R - Medicare Part A	0.00			0.00	976,751.15
1130000.0000	A/R - Medicare Part A	2,135,684.00			2,135,684.00	0.00
114000.0000	A/R - Medicare Part B	0.00			0.00	113,503.86
1140000.0000	A/R - Medicare Part B	66,838.00			66,838.00	0.00
115000.0000	A/R - Co-Insurance	0.00			0.00	182,444.69
1150000.0000	A/R - Co-Insurance	124,632.00			124,632.00	0.00
116000.0000	A/R - Co-Insurance Part B	0.00			0.00	26,778.44
1160000.0000	A/R - Co-Insurance Part B	36,219.00			36,219.00	0.00
1170000.0000	A/R - Managed Care	1,355.00			1,355.00	0.00
118000.0000	A/R - Insurance	0.00			0.00	30,650.92
1180000.0000	A/R - Insurance	9,274.00			9,274.00	0.00
119300.0000	A/R - Hospice	0.00			0.00	(26,261.85)
1193000.0000	A/R - Hospice	1,306.00			1,306.00	0.00
120000.0000	A/R - Allowance For Bad Debt	0.00			0.00	(165,000.00)
1200000.0000	A/R - Allowance For Bad Debt	(165,000.00)			(165,000.00)	0.00
141000.0000	SUPPLIES - MEDICAL	0.00			0.00	36,386.00
1410000.0000	SUPPLIES - MEDICAL	36,386.00			36,386.00	0.00
152000.0000	PREPAID - INSURANCE	0.00			0.00	48,065.13
1520000.0000	PREPAID - INSURANCE	56,430.00			56,430.00	0.00
153000.0000	PREPAID - SERVICE CONTRACTS	0.00			0.00	16,708.94
1530000.0000	PREPAID - SERVICE CONTRACTS	18,125.00			18,125.00	0.00
161500.0000	Leasehold Improvements	0.00			0.00	4,031,746.64
1615000.0000	Leasehold Improvements	4,404,844.00			4,404,844.00	0.00
162000.0000	FURNITURE FIXTURE & EQUIPMENT	0.00			0.00	455,636.22
1620000.0000	FURNITURE FIXTURE & EQUIPMENT	426,420.00			426,420.00	0.00
162300.0000	Moveable Equipment	0.00			0.00	272,913.53
1623000.0000	Moveable Equipment	317,686.00			317,686.00	0.00
163000.0000	COMPUTERS	0.00			0.00	93,875.01
1630000.0000	COMPUTERS	114,942.00			114,942.00	0.00
165500.0000	ACCUM. DEP - Leasehold Improvements	0.00			0.00	(225,104.27)
1655000.0000	ACCUM. DEP - Leasehold Improvements	(376,764.00)			(376,764.00)	0.00
166000.0000	ACCUM. DEP. - FF&E	0.00			0.00	(74,668.00)
1660000.0000	ACCUM. DEP. - FF&E	(119,615.00)			(119,615.00)	0.00
166500.0000	Accum. Depr. - MME	0.00			0.00	(118,026.53)
1665000.0000	Accum. Depr. - MME	(163,439.00)			(163,439.00)	0.00
167000.0000	ACCUM. DEP. - COMPUTERS	0.00			0.00	(59,588.04)
1670000.0000	ACCUM. DEP. - COMPUTERS	(73,696.00)			(73,696.00)	0.00
190000.0000	Due From 169 Davenport Realty	0.00			0.00	61,182.83
1900000.0000	Due From 169 Davenport Realty	(72,214.00)			(72,214.00)	0.00
200100.0000	ACCOUNTS PAYABLE	0.00			0.00	(1,939,483.01)
2001000.0000	ACCOUNTS PAYABLE	(1,387,348.00)			(1,387,348.00)	0.00
200200.0000	ACCRUED ACCOUNTS PAYABLE	0.00			0.00	(589,457.88)
2002000.0000	ACCRUED ACCOUNTS PAYABLE	(322,052.00)			(322,052.00)	0.00
201200.0000	STATE WITHHOLDING	0.00			0.00	(7,808.26)
201300.0000	FICA LIABILITY - SOCIAL SECURITY	0.00			0.00	(56,396.86)
201700.0000	FUI Payable	0.00			0.00	(779.54)
2017000.0000	FUI Payable	(794.00)			(794.00)	0.00
201800.0000	SUI Payable	0.00			0.00	(26,657.36)
2018000.0000	SUI Payable	(18,823.00)			(18,823.00)	0.00
202500.0000	Accrued Payroll Taxes	0.00			0.00	(67,736.00)
2025000.0000	Accrued Payroll Taxes	(22,422.00)			(22,422.00)	0.00
202600.0000	Accrued Payroll	0.00			0.00	(1,419,801.42)
2026000.0000	Accrued Payroll	(1,075,827.00)			(1,075,827.00)	0.00
203100.0000	GARNISHMENTS	0.00			0.00	(2,057.05)
203200.0000	UNION DUES PAYABLE	0.00			0.00	(8,274.45)
203300.0000	POLITICAL ACTION PAYABLE	0.00			0.00	(666.00)
204700.0000	Affac	0.00			0.00	(9,423.02)

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
211000.0600	Ascentium Loan	0.00			0.00	(269,249.27)
2110006.000	Ascentium Loan	(155,896.00)			(155,896.00)	0.00
215100.0000	Resident Refunds	0.00			0.00	1,015.41
2151000.000	Resident Refunds	10,530.00			10,530.00	0.00
215300.0000	Resident Trust	0.00			0.00	(81,784.52)
2153000.000	Resident Trust	(149,774.00)			(149,774.00)	0.00
251000.0000	Note Payable	0.00			0.00	(832,138.65)
2510000.000	Note Payable	(746,645.00)			(746,645.00)	0.00
251100.0000	Ascentium Loan #2	0.00			0.00	(556,456.01)
2511000.000	Ascentium Loan #2	(425,858.00)			(425,858.00)	0.00
253100.0000	Due to Medicaid NAMI Audit	0.00			0.00	(300,000.00)
2531000.000	Due to Medicaid NAMI Audit	(300,000.00)			(300,000.00)	0.00
2532000.000	HHS Advanced Payments	(1,452,693.00)			(1,452,693.00)	0.00
2533000.000	DSS Advanced Payments	(299,000.00)			(299,000.00)	0.00
302000.0000	Distributions	0.00			0.00	6,000.00
3020000.000	Distributions	10,000.00			10,000.00	0.00
308000.0000	RETAINED EARNINGS	0.00			0.00	(2,783,269.08)
3080000.000	RETAINED EARNINGS	(1,572,300.00)			(1,572,300.00)	0.00
400100.0000	Medicare A - Room And Board	0.00			0.00	(8,680,500.00)
4001000.400	Medicare A - Room And Board	#####			#####	0.00
400250.0000	Medicare A - Pharmacy	0.00			0.00	(100,479.79)
4002500.400	Medicare A - Pharmacy	(50,366.00)			(50,366.00)	0.00
400400.0000	Medicare A - Physical Therapy	0.00			0.00	(1,064,818.36)
4004000.400	Medicare A - Physical Therapy	(759,083.00)			(759,083.00)	0.00
400450.0000	Medicare A - Occupational Therapy	0.00			0.00	(1,227,513.59)
4004500.400	Medicare A - Occupational Therapy	(827,233.00)			(827,233.00)	0.00
400500.0000	Medicare A - Speech Therapy	0.00			0.00	(124,530.37)
4005000.400	Medicare A - Speech Therapy	(248,458.00)			(248,458.00)	0.00
400700.0000	Medicare A - X-Ray	0.00			0.00	(21,193.47)
4007000.400	Medicare A - X-Ray	(29,126.00)			(29,126.00)	0.00
400850.0000	Medicare A - Lab	0.00			0.00	(33,756.96)
4008500.400	Medicare A - Lab	65,325.00			65,325.00	0.00
400900.0000	Medicare A - Contractual Adjustment	0.00			0.00	4,946,522.24
4009000.400	Medicare A - Contractual Adjustment	5,700,504.00			5,700,504.00	0.00
400999.0010	Medicare Sequester 2%	0.00			0.00	109,586.80
4009991.400	Medicare Sequester 2%	80,763.00			80,763.00	0.00
410100.0000	Private Cert - Room And Board	0.00			0.00	(803,950.00)
4101000.410	Private Cert - Room And Board	(137,805.00)			(137,805.00)	0.00
410250.0000	Private Cert - Pharmacy	0.00			0.00	(354.52)
4102500.410	Private Cert - Pharmacy	(29.00)			(29.00)	0.00
410400.0000	Private Cert - Physical Therapy	0.00			0.00	(185.00)
4104000.410	Private Cert - Physical Therapy	(94.00)			(94.00)	0.00
410450.0000	Private Cert - Occupational Therapy	0.00			0.00	(290.89)
4104500.410	Private Cert - Occupational Therapy	(100.00)			(100.00)	0.00
410850.0000	Private Cert - Lab	0.00			0.00	(1,945.72)
4108500.410	Private Cert - Lab	550.00			550.00	0.00
410900.0000	Private Cert - Contractual Adjustment	0.00			0.00	130,589.00
4109000.410	Private Cert - Contractual Adjustment	(327.00)			(327.00)	0.00
430100.0000	Medicaid Cert - Room And Board	0.00			0.00	#####
4301000.430	Medicaid Cert - Room And Board	#####			#####	0.00
430200.0000	Medicaid Cert - Medical Supplies	0.00			0.00	(1,070.00)
430250.0000	Medicaid Cert - Pharmacy	0.00			0.00	(2,028.16)
4302500.430	Medicaid Cert - Pharmacy	866.00			866.00	0.00
430400.0000	Medicaid Cert - Physical Therapy	0.00			0.00	(235,562.03)
4304000.430	Medicaid Cert - Physical Therapy	(329,086.00)			(329,086.00)	0.00
430450.0000	Medicaid Cert - Occupational Therapy	0.00			0.00	(260,284.91)
4304500.430	Medicaid Cert - Occupational Therapy	(349,112.00)			(349,112.00)	0.00
430500.0000	Medicaid Cert - Speech Therapy	0.00			0.00	(36,704.19)
4305000.430	Medicaid Cert - Speech Therapy	(60,845.00)			(60,845.00)	0.00
430900.0000	Medicaid Cert - Contractual Adjustment	0.00			0.00	730,646.00
4309000.430	Medicaid Cert - Contractual Adjustment	526,609.00			526,609.00	0.00
4309020.430	Medicaid Cert - MLTC	(188,693.00)			(188,693.00)	0.00
4309030.430	Medicaid Cert - Current Year Adjustment	(766,132.00)			(766,132.00)	0.00
430999.0000	Medicaid Cert - Prior Year Adjustment	0.00			0.00	285,474.11
4309990.430	Medicaid Cert - Prior Year Adjustment	(158,464.00)			(158,464.00)	0.00
450100.0000	Managed Care Cert - Room and Board	0.00			0.00	1,070.00
450900.0000	Managed Care Cert - Contractual Adjustment	0.00			0.00	(52,201.50)
460100.0000	Insurance Cert - Room And Board	0.00			0.00	(201,777.43)
4601000.460	Insurance Cert - Room And Board	(108,222.00)			(108,222.00)	0.00
460250.0000	Insurance Cert - Pharmacy	0.00			0.00	(1,030.54)
460400.0000	Insurance Cert - Physical Therapy	0.00			0.00	(11,442.52)
4604000.460	Insurance Cert - Physical Therapy	(1,984.00)			(1,984.00)	0.00
460450.0000	Insurance Cert - Occupational Therapy	0.00			0.00	(11,776.82)
4604500.460	Insurance Cert - Occupational Therapy	(3,688.00)			(3,688.00)	0.00
460500.0000	Insurance Cert - Speech Therapy	0.00			0.00	(373.84)
4605000.460	Insurance Cert - Speech Therapy	(93.00)			(93.00)	0.00

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460700.0000	Insurance Cert - X-Ray	0.00			0.00	(247.57)
460850.0000	Insurance Cert - Lab	0.00			0.00	(282.99)
4608500.460	Insurance Cert - Lab	253.00			253.00	0.00
460900.0000	Insurance Cert - Contractual Adjustment	0.00			0.00	151,992.89
4609000.460	Insurance Cert - Contractual Adjustment	161,524.00			161,524.00	0.00
470900.0000	Hospice Cert - Contractual Adjustment	0.00			0.00	(63,000.00)
4709000.470	Hospice Cert - Contractual Adjustment	(84,898.00)			(84,898.00)	0.00
500260.0000	Medicare B - Vaccines	0.00			0.00	(12,852.00)
500400.0000	Medicare B - Physical Therapy	0.00			0.00	(257,423.19)
5004000.500	Medicare B - Physical Therapy	(400,037.00)			(400,037.00)	0.00
500450.0000	Medicare B - Occupational Therapy	0.00			0.00	(261,437.69)
5004500.500	Medicare B - Occupational Therapy	(459,372.00)			(459,372.00)	0.00
500500.0000	Medicare B - Speech Therapy	0.00			0.00	(30,088.47)
5005000.500	Medicare B - Speech Therapy	(21,201.00)			(21,201.00)	0.00
5008500.500	Medicare B - Lab	(170.00)			(170.00)	0.00
500900.0000	Medicare B - Contractual Adjustment	0.00			0.00	100,920.67
5009000.500	Medicare B - Contractual Adjustment	193,919.00			193,919.00	0.00
5054500.500	Managed Care B - Occupational Therapy	(2,093.00)			(2,093.00)	0.00
5059000.500	Managed Care B - Contractual Allowance	399.00			399.00	0.00
599016.0000	Antenna Income	0.00			0.00	(20,449.29)
5990160.590	Antenna Income	(4,060.00)			(4,060.00)	0.00
5990500.590	Interest Income	(1.00)			(1.00)	0.00
599080.0000	Misc. Income	0.00			0.00	(19,177.82)
599080.5000	Strike Income	0.00			0.00	(62,030.00)
5990800.590	Misc. Income	(523.00)			(523.00)	0.00
599081.0000	Medical Records Income	0.00			0.00	(304.12)
5990810.590	Medical Records Income	(69.00)			(69.00)	0.00
599090.0000	Small Balance Adjustments	0.00			0.00	(0.87)
5990900.590	Small Balance Adjustments	1.00			1.00	0.00
5990971.590	Grant Revenue	(2,328,300.00)			(2,328,300.00)	0.00
599100.0000	Bad Debt	0.00			0.00	665,561.03
5991000.590	Bad Debt	655,743.00			655,743.00	0.00
601000.0100	DIRECTOR OF NURSING	0.00			0.00	191,375.60
601000.0120	RN SUPERVISORS	0.00			0.00	1,550.00
601000.0150	Asst Director of Nursing	0.00			0.00	3,034.94
601000.0600	CLERICAL	0.00			0.00	49,907.18
601000.6700	PURCHASED SERVICES	0.00			0.00	3,350.38
601000.8600	LICENSE RENEWALS	0.00			0.00	600.00
601000.8800	TRANSPORTATION	0.00			0.00	7,442.60
6010010.610	DIRECTOR OF NURSING	220,918.00			220,918.00	0.00
6010012.610	RN SUPERVISORS	6,185.00			6,185.00	0.00
6010015.610	Asst Director of Nursing	87,485.00			87,485.00	0.00
6010060.610	CLERICAL	46,992.00			46,992.00	0.00
6010290.610	Nursing Consultant	80,158.00			80,158.00	0.00
6010670.610	PURCHASED SERVICES	3,652.00			3,652.00	0.00
6010860.610	LICENSE RENEWALS	2,850.00			2,850.00	0.00
6010880.610	TRANSPORTATION	6,204.00			6,204.00	0.00
602000.0300	RNS	0.00			0.00	1,379,091.00
602000.0400	LPNS	0.00			0.00	2,570,420.27
602000.0500	CNAS	0.00			0.00	3,888,698.14
602000.3400	Nursing Agency	0.00			0.00	61,745.78
6020030.620	RNS	1,335,135.00			1,335,135.00	0.00
6020040.620	LPNS	2,335,686.00			2,335,686.00	0.00
6020050.620	CNAS	3,359,580.00			3,359,580.00	0.00
720000.2500	Resident Medical Bills	0.00			0.00	10,726.60
720000.4900	MEDICAL SUPPLIES	0.00			0.00	255,539.16
720000.4910	OXYGEN	0.00			0.00	40,928.48
720000.5800	NON MEDICAL SUPPLIES	0.00			0.00	14,586.73
720000.7300	EQUIPMENT RENTAL	0.00			0.00	31,495.00
7200250.640	Resident Medical Bills	450.00			450.00	0.00
7200490.640	MEDICAL SUPPLIES	293,586.00			293,586.00	0.00
7200491.640	OXYGEN	34,910.00			34,910.00	0.00
7200580.640	NON MEDICAL SUPPLIES	5,323.00			5,323.00	0.00
7200730.640	EQUIPMENT RENTAL	22,320.00			22,320.00	0.00
721000.6200	LABORATORY	0.00			0.00	44,196.48
7210620.650	LABORATORY	49,064.00			49,064.00	0.00
724000.6200	RADIOLOGY	0.00			0.00	22,588.31
7240620.660	RADIOLOGY	29,737.00			29,737.00	0.00
725000.4900	MEDICAL SUPPLIES	0.00			0.00	500.00
726000.0100	DIRECTOR	0.00			0.00	53,100.35
726000.0700	ACTIVITY AIDES	0.00			0.00	62,210.74
726000.5900	SUPPLIES & MATERIALS	0.00			0.00	4,811.00
726000.6700	PURCHASED SERVICES	0.00			0.00	5,145.00
7260010.680	DIRECTOR	49,966.00			49,966.00	0.00
7260070.680	ACTIVITY AIDES	39,155.00			39,155.00	0.00
7260590.680	SUPPLIES & MATERIALS	1,802.00			1,802.00	0.00

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7260670.680	PURCHASED SERVICES	1,025.00			1,025.00	0.00
727000.2900	PHARMACY CONSULTANT	0.00			0.00	48,608.32
727000.4400	PHARMACY	0.00			0.00	447,474.08
7270290.690	PHARMACY CONSULTANT	35,716.00			35,716.00	0.00
7270440.690	PHARMACY	351,064.00			351,064.00	0.00
729000.2900	DENTIST	0.00			0.00	17,054.40
7290290.700	DENTIST	7,106.00			7,106.00	0.00
733000.0100	REHAB DIRECTOR	0.00			0.00	101,337.98
733000.0200	PTA	0.00			0.00	115,117.17
733000.0700	PT AIDES	0.00			0.00	228,440.83
733000.2900	PT CONSULTANT	0.00			0.00	192,845.90
733000.6700	PURCHASED SERVICES	0.00			0.00	3,540.00
7330010.710	REHAB DIRECTOR	108,869.00			108,869.00	0.00
7330020.710	PTA	225,993.00			225,993.00	0.00
7330070.710	PT AIDES	111,456.00			111,456.00	0.00
7330290.710	PT CONSULTANT	129,374.00			129,374.00	0.00
7330670.710	PURCHASED SERVICES	3,540.00			3,540.00	0.00
734000.0100	OCCUPATIONAL THERAPIST	0.00			0.00	229,640.56
734000.0200	COTA	0.00			0.00	262,635.74
7340010.720	OCCUPATIONAL THERAPIST	269,923.00			269,923.00	0.00
7340020.720	COTA	210,483.00			210,483.00	0.00
735000.0100	SPEECH THERAPIST	0.00			0.00	53,866.87
7350010.730	SPEECH THERAPIST	104,008.00			104,008.00	0.00
738000.0100	SOCIAL SERV DIRECTOR	0.00			0.00	103,124.74
738000.0600	SOCIAL WORKER	0.00			0.00	91,342.93
7380010.750	SOCIAL SERV DIRECTOR	92,240.00			92,240.00	0.00
7380060.750	SOCIAL WORKER	55,323.00			55,323.00	0.00
739000.0600	CLERICAL	0.00			0.00	43,944.56
7390060.760	CLERICAL	45,195.00			45,195.00	0.00
742000.0100	MEDICAL DIRECTOR	0.00			0.00	75,000.00
7420010.770	MEDICAL DIRECTOR	47,000.00			47,000.00	0.00
821200.0100	DIETARY SUPERVISOR	0.00			0.00	9,692.34
821200.0200	COOKS	0.00			0.00	210,534.76
821200.0700	DIETARY AIDES	0.00			0.00	479,110.62
821200.2900	DIETARY CONSULTANT	0.00			0.00	161,558.75
821200.5000	FOOD	0.00			0.00	420,788.36
821200.5100	DIETARY SUPPLEMENTS	0.00			0.00	68,057.64
821200.5900	SUPPLIES & MATERIALS	0.00			0.00	29,574.78
821200.6700	CONTRACTED SERVICES	0.00			0.00	3,263.96
8212020.780	COOKS	224,594.00			224,594.00	0.00
8212070.780	DIETARY AIDES	477,913.00			477,913.00	0.00
8212290.780	DIETARY CONSULTANT	175,765.00			175,765.00	0.00
8212500.780	FOOD	433,888.00			433,888.00	0.00
8212510.780	DIETARY SUPPLEMENTS	49,070.00			49,070.00	0.00
8212540.780	CLEANING SUPPLIES	8,640.00			8,640.00	0.00
8212590.780	SUPPLIES & MATERIALS	80,761.00			80,761.00	0.00
8212670.780	CONTRACTED SERVICES	2,201.00			2,201.00	0.00
822000.0700	WORKERS	0.00			0.00	135,183.69
822000.5900	SUPPLIES & MATERIALS	0.00			0.00	48,749.94
822000.6300	REPAIRS & MAINTENANCE	0.00			0.00	71,991.71
822000.6700	CONTRACTED SERVICES	0.00			0.00	227,680.13
822000.6800	ELEVATOR MAINTENANCE	0.00			0.00	31,591.98
822000.6900	DEPRECIATION MME	0.00			0.00	98,799.35
822000.6910	DEPR NON MOVABLE	0.00			0.00	113,112.41
822000.7300	RENT OF BUILDING	0.00		(162,081.00)	(162,081.00)	3,178,420.70
822000.7310	Equipment Rental	0.00			0.00	4,674.40
822000.7400	ELECTRIC	0.00			0.00	333,231.68
822000.7500	GAS	0.00			0.00	84,747.43
822000.7600	WATER & SEWER	0.00			0.00	78,431.49
822000.7700	FUEL OIL #2	0.00			0.00	1,508.95
8220070.790	WORKERS	130,978.00			130,978.00	0.00
8220590.790	SUPPLIES & MATERIALS	40,627.00			40,627.00	0.00
8220630.790	REPAIRS & MAINTENANCE	100,239.00			100,239.00	0.00
8220670.790	CONTRACTED SERVICES	141,964.00			141,964.00	0.00
8220680.790	ELEVATOR MAINTENANCE	18,130.00			18,130.00	0.00
8220690.790	DEPRECIATION MME	104,467.00			104,467.00	0.00
8220691.790	DEPR NON MOVABLE	151,660.00			151,660.00	0.00
8220730.790	RENT OF BUILDING	5,584,854.00			5,584,854.00	0.00
8220740.790	ELECTRIC	332,092.00			332,092.00	0.00
8220750.790	GAS	71,371.00			71,371.00	0.00
8220760.790	WATER & SEWER	91,349.00			91,349.00	0.00
8220770.790	FUEL OIL #2	1,241.00			1,241.00	0.00
8220830.790	REAL ESTATE TAXES	18,743.00			18,743.00	0.00
824000.0700	HOUSEKEEPING AIDES	0.00			0.00	618,992.31
824000.5400	CLEANING SUPPLIES	0.00			0.00	58,330.98
824000.6700	PURCHASED SERVICES	0.00			0.00	116,835.00

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824000.6800	REFUSE REMOVAL	0.00			0.00	48,745.68
8240010.810	DIRECTOR	1,046.00			1,046.00	0.00
8240070.810	HOUSEKEEPING AIDES	591,672.00			591,672.00	0.00
8240540.810	CLEANING SUPPLIES	78,761.00			78,761.00	0.00
8240670.810	PURCHASED SERVICES	86,647.00			86,647.00	0.00
8240680.810	REFUSE REMOVAL	52,449.00			52,449.00	0.00
825000.0700	LAUNDRY AIDES	0.00			0.00	228,450.41
825000.5300	LINEN & BEDDING	0.00			0.00	1,220.00
825000.5900	SUPPLIES & MATERIALS	0.00			0.00	24,024.29
825000.6300	REPAIRS & MAINTENANCE	0.00			0.00	2,458.00
8250070.820	LAUNDRY AIDES	227,161.00			227,161.00	0.00
8250590.820	SUPPLIES & MATERIALS	8,565.00			8,565.00	0.00
8250630.820	REPAIRS & MAINTENANCE	883.00			883.00	0.00
826000.0700	SECURITY GUARDS	0.00			0.00	185,849.21
826000.6700	PURCHASED SERVICES	0.00			0.00	2,500.00
8260070.830	SECURITY GUARDS	181,439.00			181,439.00	0.00
831000.0100	DIRECTOR OF FINANCE	0.00			0.00	51.92
831000.0600	BOOKKEEPERS	0.00			0.00	199,889.97
831000.3000	ACCOUNTING FEES	0.00			0.00	83,753.89
831000.5500	OFFICE SUPPLIES	0.00			0.00	1,813.35
831000.6700	PURCHASED SERVICES	0.00			0.00	80,261.79
8310060.850	BOOKKEEPERS	224,816.00			224,816.00	0.00
8310300.850	ACCOUNTING FEES	104,808.00			104,808.00	0.00
8310550.850	OFFICE SUPPLIES	797.00			797.00	0.00
8310670.850	PURCHASED SERVICES	65,146.00			65,146.00	0.00
832100.0100	ADMISSIONS COORDINATOR	0.00			0.00	179,884.26
832100.5900	SUPPLIES & MATERIALS	0.00			0.00	7,704.30
832100.8800	TRAVEL	0.00			0.00	2,577.77
832100.9100	Other Direct	0.00			0.00	68.66
8321010.860	ADMISSIONS COORDINATOR	175,838.00			175,838.00	0.00
8321590.860	SUPPLIES & MATERIALS	2,324.00			2,324.00	0.00
8321880.860	TRAVEL	4,006.00			4,006.00	0.00
835100.0100	ADMINISTRATOR	0.00			0.00	185,352.43
835100.0500	HUMAN RESOURCES	0.00			0.00	120,650.16
835100.0600	CLERICAL	0.00			0.00	2,493.00
835100.2900	ADMIN CONSULTANTS	0.00			0.00	10,925.05
835100.3000	LEGAL FEES	0.00			0.00	86,198.40
835100.5500	OFFICE SUPPLIES	0.00			0.00	24,932.88
835100.5900	SUPPLIES & MATERIALS	0.00			0.00	7,578.53
835100.6700	PURCHASED SERVICES	0.00			0.00	34,609.28
835100.7300	EQUIPMENT RENTAL	0.00		(39,393.00)	(39,393.00)	17,999.85
835100.7310	AUTO RENTAL	0.00		(7,373.00)	(7,373.00)	0.64
835100.8100	GENERAL INSURANCE	0.00			0.00	241,975.24
835100.8200	PROPERTY INSURANCE	0.00			0.00	43,046.33
835100.8400	TELEPHONE	0.00			0.00	12,729.38
835100.8500	DUES & SUBSCRIPTIONS	0.00			0.00	15,812.80
835100.8700	Conference & Seminars	0.00			0.00	1,475.00
835100.8800	TRAVEL	0.00			0.00	7,264.90
835100.8900	ADVERTISING	0.00		(5,287.00)	(5,287.00)	43,923.82
835100.9100	Sales Tax	0.00			0.00	105,517.90
835100.9150	Entity Tax	0.00			0.00	1,397.60
835100.9300	POSTAGE	0.00			0.00	10,800.01
835100.9400	BANK CHARGES	0.00			0.00	15,231.35
835100.9500	LICENSES & PERMITS	0.00			0.00	878.00
835100.9600	CRIMINAL BACKGROUND	0.00			0.00	3,603.00
835100.9800	OTHER DIRECT	0.00			0.00	10,095.40
835100.9900	CMS Fines & Penalties	0.00			0.00	12,810.00
835100.9910	Penalties	0.00			0.00	724.96
8351010.880	ADMINISTRATOR	251,188.00			251,188.00	0.00
8351050.880	HUMAN RESOURCES	149,641.00			149,641.00	0.00
8351290.880	ADMIN CONSULTANTS	27,975.00			27,975.00	0.00
8351300.880	LEGAL FEES	97,852.00		(3,650.00)	94,202.00	0.00
8351550.880	OFFICE SUPPLIES	27,402.00			27,402.00	0.00
8351590.880	SUPPLIES & MATERIALS	7,735.00			7,735.00	0.00
8351670.880	PURCHASED SERVICES	42,569.00			42,569.00	0.00
8351730.880	EQUIPMENT RENTAL	39,393.00			39,393.00	0.00
8351731.880	AUTO RENTAL	7,373.00			7,373.00	0.00
8351810.880	GENERAL INSURANCE	265,864.00			265,864.00	0.00
8351820.880	PROPERTY INSURANCE	44,436.00			44,436.00	0.00
8351840.880	TELEPHONE	39,112.00		(8,339.00)	30,773.00	0.00
8351850.880	DUES & SUBSCRIPTIONS	20,318.00		(2,765.00)	17,553.00	0.00
8351870.880	Conference & Seminars	175.00			175.00	0.00
8351880.880	TRAVEL	3,386.00			3,386.00	0.00
8351890.880	ADVERTISING	34,975.00			34,975.00	0.00
8351910.880	Sales Tax	81,727.00			81,727.00	0.00
8351930.880	POSTAGE	11,453.00			11,453.00	0.00

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
8351940.880	BANK CHARGES	13,197.00			13,197.00	0.00
8351950.880	LICENSES & PERMITS	885.00		180.00	1,065.00	0.00
8351960.880	CRIMINAL BACKGROUND	1,700.00			1,700.00	0.00
8351991.880	Penalties	117.00			117.00	0.00
840000.0000	Nursing Home User Fee	0.00			0.00	1,459,313.00
8400000.880	Nursing Home User Fee	1,177,346.00			1,177,346.00	0.00
845200.0000	INTEREST ON CAPITAL DEBT	0.00			0.00	84,706.21
8452000.890	INTEREST ON CAPITAL DEBT	63,351.00			63,351.00	0.00
845400.0000	Interest - Construction Loan	0.00			0.00	52,361.00
8454000.890	Interest - Construction Loan	47,480.00			47,480.00	0.00
846000.1600	FICA	0.00			0.00	890,434.73
846000.1700	FEDERAL UNEMPLOYMENT	0.00			0.00	13,992.46
846000.1710	STATE UNEMPLOYMENT	0.00			0.00	275,583.48
846000.1800	HEALTH INSURANCE	0.00			0.00	101,841.66
846000.2000	WORKERS COMP	0.00			0.00	853,899.97
846000.2300	OTHER BENEFITS	0.00			0.00	16,547.15
846000.2400	UNION HEALTH AND WELFARE	0.00			0.00	1,949,202.21
846000.2430	UNION TRAINING FUND	0.00			0.00	79,398.40
846000.2450	UNION PENSION FUND	0.00			0.00	681,821.88
846000.3000	Employee Meals	0.00			0.00	468.50
8460160.900	FICA	821,243.00			821,243.00	0.00
8460170.900	FEDERAL UNEMPLOYMENT	13,521.00			13,521.00	0.00
8460171.900	STATE UNEMPLOYMENT	217,846.00			217,846.00	0.00
8460180.900	HEALTH INSURANCE	86,671.00			86,671.00	0.00
8460200.900	WORKERS COMP	739,631.00			739,631.00	0.00
8460220.900	Disability Insurance	(1,691.00)			(1,691.00)	0.00
8460230.900	OTHER BENEFITS	8,055.00			8,055.00	0.00
8460240.900	UNION HEALTH AND WELFARE	1,560,625.00			1,560,625.00	0.00
8460243.900	UNION TRAINING FUND	67,533.00			67,533.00	0.00
8460245.900	UNION PENSION FUND	547,878.00			547,878.00	0.00
8460300.900	Employee Meals	2,323.00			2,323.00	0.00
910000.1000	CT Corp Taxes	0.00			0.00	16,855.00
9100100.880	CT Corp Taxes	1,941.00			1,941.00	0.00
Marcum 101	Advertising-Help Wanted	0.00		5,287.00	5,287.00	10,971.00
Marcum 102	Owner Salary	0.00			0.00	25,220.00
Marcum 106	Cell Phones	0.00		5,646.00	5,646.00	5,217.00
Marcum 107	Cable TV	0.00		2,693.00	2,693.00	16,328.00
Marcum 112	Auto Leases	0.00		7,373.00	7,373.00	6,021.00
Marcum 113	Equipment Leases	0.00		39,393.00	39,393.00	18,857.00
Marcum 115	Independent Nurse Consultant	0.00			0.00	58,752.00
Marcum 117	Infection Control Nurse Consultant	0.00			0.00	22,944.00
Marcum 121	Subscriptions	0.00		985.00	985.00	20.00
Marcum 123	Unemployment Consulting	0.00		1,600.00	1,600.00	1,500.00
Marcum 127	Real Estate Taxes	0.00		162,081.00	162,081.00	123,012.00
Marcum 128	Legal Settlement Payment	0.00		3,650.00	3,650.00	0.00
Marcum 129	Personal Property Taxes	0.00			0.00	31,807.57
Marcum 134	Lobbying	0.00			0.00	17,127.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		(3,217,151.00)		0.00	(3,217,151.00)	1,204,969.08

Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE 9/30/2020	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
Group : [10-A]	Salaries and Wages					
Subgroup : [1]	Operators/Owners					
Marcum 102	Owner Salary	0.00		0.00	0.00	25,220.00
Subtotal [1]	Operators/Owners	0.00		0.00	0.00	25,220.00
Subgroup : [2]	Administrators					
835100.0100	ADMINISTRATOR	0.00		0.00	0.00	185,352.43
8351010.880	ADMINISTRATOR	251,188.00		0.00	251,188.00	0.00
Subtotal [2]	Administrators	251,188.00		0.00	251,188.00	185,352.43
Subgroup : [4]	Other Administrative Salaries					
601000.0600	CLERICAL	0.00		0.00	0.00	49,907.18
6010060.610	CLERICAL	46,992.00		0.00	46,992.00	0.00
7260010.680	DIRECTOR	49,966.00		0.00	49,966.00	0.00
739000.0600	CLERICAL	0.00		0.00	0.00	43,944.56
7390060.760	CLERICAL	45,195.00		0.00	45,195.00	0.00
8240010.810	DIRECTOR	1,046.00		0.00	1,046.00	0.00
831000.0100	DIRECTOR OF FINANCE	0.00		0.00	0.00	51.92
831000.0600	BOOKKEEPERS	0.00		0.00	0.00	199,889.97
8310060.850	BOOKKEEPERS	224,816.00		0.00	224,816.00	0.00
8321010.860	ADMISSIONS COORDINATOR	175,838.00		0.00	175,838.00	0.00
835100.0500	HUMAN RESOURCES	0.00		0.00	0.00	120,650.16
835100.0600	CLERICAL	0.00		0.00	0.00	2,493.00
8351050.880	HUMAN RESOURCES	149,641.00		0.00	149,641.00	0.00
Subtotal [4]	Other Administrative Salaries	693,494.00		0.00	693,494.00	416,936.79
Subgroup : [5B]	Food Service Supervisor					
821200.0100	DIETARY SUPERVISOR	0.00		0.00	0.00	9,692.34
Subtotal [5B]	Food Service Supervisor	0.00		0.00	0.00	9,692.34
Subgroup : [5C]	Dietary Workers					
821200.0200	COOKS	0.00		0.00	0.00	210,534.76
821200.0700	DIETARY AIDES	0.00		0.00	0.00	479,110.62
8212020.780	COOKS	224,594.00		0.00	224,594.00	0.00
8212070.780	DIETARY AIDES	477,913.00		0.00	477,913.00	0.00
Subtotal [5C]	Dietary Workers	702,507.00		0.00	702,507.00	689,645.38
Subgroup : [6B]	Other Housekeeping Workers					
824000.0700	HOUSEKEEPING AIDES	0.00		0.00	0.00	618,992.31
8240070.810	HOUSEKEEPING AIDES	591,672.00		0.00	591,672.00	0.00
Subtotal [6B]	Other Housekeeping Workers	591,672.00		0.00	591,672.00	618,992.31
Subgroup : [7B]	Other Maintenance Workers					
822000.0700	WORKERS	0.00		0.00	0.00	135,183.69
8220070.790	WORKERS	130,978.00		0.00	130,978.00	0.00
Subtotal [7B]	Other Maintenance Workers	130,978.00		0.00	130,978.00	135,183.69
Subgroup : [8B]	Other Laundry Workers					
825000.0700	LAUNDRY AIDES	0.00		0.00	0.00	228,450.41
8250070.820	LAUNDRY AIDES	227,161.00		0.00	227,161.00	0.00
Subtotal [8B]	Other Laundry Workers	227,161.00		0.00	227,161.00	228,450.41
Subgroup : [10]	Protective Services					
826000.0700	SECURITY GUARDS	0.00		0.00	0.00	185,849.21
8260070.830	SECURITY GUARDS	181,439.00		0.00	181,439.00	0.00
Subtotal [10]	Protective Services	181,439.00		0.00	181,439.00	185,849.21
Subgroup : [12A]	Director of Nurses/Assistant Director					
601000.0100	DIRECTOR OF NURSING	0.00		0.00	0.00	191,375.60
601000.0150	Asst Director of Nursing	0.00		0.00	0.00	3,034.94
6010010.610	DIRECTOR OF NURSING	220,918.00		0.00	220,918.00	0.00
6010015.610	Asst Director of Nursing	87,485.00		0.00	87,485.00	0.00
Subtotal [12A]	Director of Nurses/Assistant Director	308,403.00		0.00	308,403.00	194,410.54
Subgroup : [12B1]	RNs - Direct Care					
601000.0120	RN SUPERVISORS	0.00		0.00	0.00	1,550.00
6010012.610	RN SUPERVISORS	6,185.00		0.00	6,185.00	0.00
602000.0300	RNS	0.00		0.00	0.00	1,379,091.00
6020030.620	RNS	1,335,135.00		0.00	1,335,135.00	0.00
Subtotal [12B1]	RNs - Direct Care	1,341,320.00		0.00	1,341,320.00	1,380,641.00
Subgroup : [12C1]	LPNs - Direct Care					
602000.0400	LPNS	0.00		0.00	0.00	2,570,420.27
6020040.620	LPNS	2,335,686.00		0.00	2,335,686.00	0.00
Subtotal [12C1]	LPNs - Direct Care	2,335,686.00		0.00	2,335,686.00	2,570,420.27
Subgroup : [12D]	Aides and Attendants					
602000.0500	CNAS	0.00		0.00	0.00	3,888,698.14
6020050.620	CNAS	3,359,580.00		0.00	3,359,580.00	0.00

Subtotal [12D]	Aides and Attendants	3,359,580.00	0.00	3,359,580.00	3,888,698.14
Subgroup : [12E]	Physical Therapists				
733000.0100	REHAB DIRECTOR	0.00	0.00	0.00	101,337.98
733000.0200	PTA	0.00	0.00	0.00	115,117.17
733000.0700	PT AIDES	0.00	0.00	0.00	228,440.83
7330010.710	REHAB DIRECTOR	108,869.00	0.00	108,869.00	0.00
7330020.710	PTA	225,993.00	0.00	225,993.00	0.00
7330070.710	PT AIDES	111,456.00	0.00	111,456.00	0.00
Subtotal [12E]	Physical Therapists	446,318.00	0.00	446,318.00	444,895.98
Subgroup : [12F]	Speech Therapists				
735000.0100	SPEECH THERAPIST	0.00	0.00	0.00	53,866.87
7350010.730	SPEECH THERAPIST	104,008.00	0.00	104,008.00	0.00
Subtotal [12F]	Speech Therapists	104,008.00	0.00	104,008.00	53,866.87
Subgroup : [12G]	Occupational Therapists				
734000.0100	OCCUPATIONAL THERAPIST	0.00	0.00	0.00	229,640.56
734000.0200	COTA	0.00	0.00	0.00	262,635.74
7340010.720	OCCUPATIONAL THERAPIST	269,923.00	0.00	269,923.00	0.00
7340020.720	COTA	210,483.00	0.00	210,483.00	0.00
Subtotal [12G]	Occupational Therapists	480,406.00	0.00	480,406.00	492,276.30
Subgroup : [12H]	Recreation Workers				
726000.0100	DIRECTOR	0.00	0.00	0.00	53,100.35
726000.0700	ACTIVITY AIDES	0.00	0.00	0.00	62,210.74
7260070.680	ACTIVITY AIDES	39,155.00	0.00	39,155.00	0.00
Subtotal [12H]	Recreation Workers	39,155.00	0.00	39,155.00	115,311.09
Subgroup : [12M]	Social Workers/Case Management				
738000.0100	SOCIAL SERV DIRECTOR	0.00	0.00	0.00	103,124.74
738000.0600	SOCIAL WORKER	0.00	0.00	0.00	91,342.93
7380010.750	SOCIAL SERV DIRECTOR	92,240.00	0.00	92,240.00	0.00
7380060.750	SOCIAL WORKER	55,323.00	0.00	55,323.00	0.00
832100.0100	ADMISSIONS COORDINATOR	0.00	0.00	0.00	179,884.26
Subtotal [12M]	Social Workers/Case Management	147,563.00	0.00	147,563.00	374,351.93
Total [10-A]	Salaries and Wages	11,340,878.00	0.00	11,340,878.00	12,010,194.68
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
821200.2900	DIETARY CONSULTANT	0.00	0.00	0.00	161,558.75
8212290.780	DIETARY CONSULTANT	175,765.00	0.00	175,765.00	0.00
Subtotal [1]	Dietitian	175,765.00	0.00	175,765.00	161,558.75
Subgroup : [2]	Dentist				
729000.2900	DENTIST	0.00	0.00	0.00	17,054.40
7290290.700	DENTIST	7,106.00	0.00	7,106.00	0.00
Subtotal [2]	Dentist	7,106.00	0.00	7,106.00	17,054.40
Subgroup : [3]	Pharmacist				
727000.2900	PHARMACY CONSULTANT	0.00	0.00	0.00	48,608.32
7270290.690	PHARMACY CONSULTANT	35,716.00	0.00	35,716.00	0.00
Subtotal [3]	Pharmacist	35,716.00	0.00	35,716.00	48,608.32
Subgroup : [5A]	PT - Resident Care				
733000.2900	PT CONSULTANT	0.00	0.00	0.00	192,845.90
7330290.710	PT CONSULTANT	129,374.00	0.00	129,374.00	0.00
Subtotal [5A]	PT - Resident Care	129,374.00	0.00	129,374.00	192,845.90
Subgroup : [8A]	Medical Director				
742000.0100	MEDICAL DIRECTOR	0.00	0.00	0.00	75,000.00
7420010.770	MEDICAL DIRECTOR	47,000.00	0.00	47,000.00	0.00
Subtotal [8A]	Medical Director	47,000.00	0.00	47,000.00	75,000.00
Subgroup : [11A1]	RN's - Direct Care				
602000.3400	Nursing Agency	0.00	0.00	0.00	61,745.78
Subtotal [11A1]	RN's - Direct Care	0.00	0.00	0.00	61,745.78
Subgroup : [11A2]	RN's - Administrative				
6010290.610	Nursing Consultant	80,158.00	0.00	80,158.00	0.00
Marcum 117	Infection Control Nurse Consultant	0.00	0.00	0.00	22,944.00
Subtotal [11A2]	RN's - Administrative	80,158.00	0.00	80,158.00	22,944.00
Subgroup : [12]	Other				
8351290.880	ADMIN CONSULTANTS	27,975.00	0.00	27,975.00	0.00
Marcum 115	Independent Nurse Consultant	0.00	0.00	0.00	58,752.00
Subtotal [12]	Other	27,975.00	0.00	27,975.00	58,752.00
Total [13-B]	Professional Fees	503,094.00	0.00	503,094.00	638,509.15
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
846000.2000	WORKERS COMP	0.00	0.00	0.00	853,899.97
8460200.900	WORKERS COMP	739,631.00	0.00	739,631.00	0.00
Subtotal [1A1]	Workmen's Compensation	739,631.00	0.00	739,631.00	853,899.97

Subgroup : [1A2]	Disability Insurance				
8460220.900	Disability Insurance	(1,691.00)	0.00	(1,691.00)	0.00
Subtotal [1A2]	Disability Insurance	(1,691.00)	0.00	(1,691.00)	0.00
Subgroup : [1A3]	Unemployment Insurance				
846000.1700	FEDERAL UNEMPLOYMENT	0.00	0.00	0.00	13,992.46
846000.1710	STATE UNEMPLOYMENT	0.00	0.00	0.00	275,583.48
8460170.900	FEDERAL UNEMPLOYMENT	13,521.00	0.00	13,521.00	0.00
8460171.900	STATE UNEMPLOYMENT	217,846.00	0.00	217,846.00	0.00
Subtotal [1A3]	Unemployment Insurance	231,367.00	0.00	231,367.00	289,575.94
Subgroup : [1A4]	Social Security (FICA)				
846000.1600	FICA	0.00	0.00	0.00	890,434.73
8460160.900	FICA	821,243.00	0.00	821,243.00	0.00
Subtotal [1A4]	Social Security (FICA)	821,243.00	0.00	821,243.00	890,434.73
Subgroup : [1A5]	Health Insurance				
846000.1800	HEALTH INSURANCE	0.00	0.00	0.00	101,841.66
846000.2400	UNION HEALTH AND WELFARE	0.00	0.00	0.00	1,949,202.21
8460180.900	HEALTH INSURANCE	86,671.00	0.00	86,671.00	0.00
8460240.900	UNION HEALTH AND WELFARE	1,560,625.00	0.00	1,560,625.00	0.00
Subtotal [1A5]	Health Insurance	1,647,296.00	0.00	1,647,296.00	2,051,043.87
Subgroup : [1A7]	Pensions				
846000.2450	UNION PENSION FUND	0.00	0.00	0.00	681,821.88
8460245.900	UNION PENSION FUND	547,878.00	0.00	547,878.00	0.00
Subtotal [1A7]	Pensions	547,878.00	0.00	547,878.00	681,821.88
Subgroup : [1A9]	Other Employee Benefits				
846000.2430	UNION TRAINING FUND	0.00	0.00	0.00	79,398.40
8460243.900	UNION TRAINING FUND	67,533.00	0.00	67,533.00	0.00
Subtotal [1A9]	Other Employee Benefits	67,533.00	0.00	67,533.00	79,398.40
Subgroup : [1C]	Bad Debts				
599100.0000	Bad Debt	0.00	0.00	0.00	665,561.03
5991000.590	Bad Debt	655,743.00	0.00	655,743.00	0.00
Subtotal [1C]	Bad Debts	655,743.00	0.00	655,743.00	665,561.03
Subgroup : [1D]	Accounting and Auditing				
831000.3000	ACCOUNTING FEES	0.00	0.00	0.00	83,753.89
8310300.850	ACCOUNTING FEES	104,808.00	0.00	104,808.00	0.00
Subtotal [1D]	Accounting and Auditing	104,808.00	0.00	104,808.00	83,753.89
Subgroup : [1E]	Legal				
835100.3000	LEGAL FEES	0.00	0.00	0.00	86,198.40
8351300.880	LEGAL FEES	97,852.00	(3,650.00)	94,202.00	0.00
Subtotal [1E]	Legal	97,852.00	(3,650.00)	94,202.00	86,198.40
			AJE - 17		
Subgroup : [1G]	Office Supplies				
8212590.780	SUPPLIES & MATERIALS	80,761.00	0.00	80,761.00	0.00
8220590.790	SUPPLIES & MATERIALS	40,627.00	0.00	40,627.00	0.00
8250590.820	SUPPLIES & MATERIALS	8,565.00	0.00	8,565.00	0.00
831000.5500	OFFICE SUPPLIES	0.00	0.00	0.00	1,813.35
8310550.850	OFFICE SUPPLIES	797.00	0.00	797.00	0.00
832100.5900	SUPPLIES & MATERIALS	0.00	0.00	0.00	7,704.30
8321590.860	SUPPLIES & MATERIALS	2,324.00	0.00	2,324.00	0.00
835100.5500	OFFICE SUPPLIES	0.00	0.00	0.00	24,932.88
835100.5900	SUPPLIES & MATERIALS	0.00	0.00	0.00	7,578.53
835100.7300	EQUIPMENT RENTAL	0.00	(39,393.00)	(39,393.00)	17,999.85
			AJE - 12		
8351550.880	OFFICE SUPPLIES	27,402.00	0.00	27,402.00	0.00
8351590.880	SUPPLIES & MATERIALS	7,735.00	0.00	7,735.00	0.00
8351730.880	EQUIPMENT RENTAL	39,393.00	0.00	39,393.00	0.00
Subtotal [1G]	Office Supplies	207,604.00	(39,393.00)	168,211.00	60,028.91
Subgroup : [1H1]	Telephone and Telegraph				
835100.8400	TELEPHONE	0.00	0.00	0.00	12,729.38
8351840.880	TELEPHONE	39,112.00	(8,339.00)	30,773.00	0.00
Subtotal [1H1]	Telephone and Telegraph	39,112.00	(8,339.00)	30,773.00	12,729.38
			AJE - 15		
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 106	Cell Phones	0.00	5,646.00	5,646.00	5,217.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	5,646.00	5,646.00	5,217.00
			AJE - 15		
Subgroup : [1J]	Corporation Business Taxes				
835100.9150	Entity Tax	0.00	0.00	0.00	1,397.60
Subtotal [1J]	Corporation Business Taxes	0.00	0.00	0.00	1,397.60
			AJE - 2		
Subgroup : [1K1]	Other Taxes - Income				
910000.1000	CT Corp Taxes	0.00	0.00	0.00	16,855.00
9100100.880	CT Corp Taxes	1,941.00	0.00	1,941.00	0.00
Subtotal [1K1]	Other Taxes - Income	1,941.00	0.00	1,941.00	16,855.00

Subgroup : [1K2] Other					
835100.9100	Sales Tax	0.00	0.00	0.00	105,517.90
8351910.880	Sales Tax	81,727.00	0.00	81,727.00	0.00
Subtotal [1K2]	Other	81,727.00	0.00	81,727.00	105,517.90
Subgroup : [1K3] Resident Day User Fee					
840000.0000	Nursing Home User Fee	0.00	0.00	0.00	1,459,313.00
840000.880	Nursing Home User Fee	1,177,346.00	0.00	1,177,346.00	0.00
Subtotal [1K3]	Resident Day User Fee	1,177,346.00	0.00	1,177,346.00	1,459,313.00
Total [15]	Expenditures Other than Salaries	6,419,390.00	(45,736.00)	6,373,654.00	7,342,746.90
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4] Employee Travel					
832100.8800	TRAVEL	0.00	0.00	0.00	2,577.77
8321880.860	TRAVEL	4,006.00	0.00	4,006.00	0.00
835100.8800	TRAVEL	0.00	0.00	0.00	7,264.90
8351880.880	TRAVEL	3,386.00	0.00	3,386.00	0.00
Subtotal [4]	Employee Travel	7,392.00	0.00	7,392.00	9,842.67
Subgroup : [5] Education Expense					
835100.8700	Conference & Seminars	0.00	0.00	0.00	1,475.00
8351870.880	Conference & Seminars	175.00	0.00	175.00	0.00
Subtotal [5]	Education Expense	175.00	0.00	175.00	1,475.00
Subgroup : [6] Automobile Expense					
835100.7310	AUTO RENTAL	0.00	(7,373.00)	(7,373.00)	0.64
			AJE - 7	(7,373.00)	
8351731.880	AUTO RENTAL	7,373.00	0.00	7,373.00	0.00
Subtotal [6]	Automobile Expense	7,373.00	(7,373.00)	0.00	0.64
Subgroup : [M1] Advertising Help Wanted					
Marcum 101	Advertising-Help Wanted	0.00	5,287.00	5,287.00	10,971.00
			AJE - 1	5,287.00	
Subtotal [M1]	Advertising Help Wanted	0.00	5,287.00	5,287.00	10,971.00
Subgroup : [M3] Advertising Other					
835100.8900	ADVERTISING	0.00	(5,287.00)	(5,287.00)	43,923.82
			AJE - 1	(5,287.00)	
8351890.880	ADVERTISING	34,975.00	0.00	34,975.00	0.00
Subtotal [M3]	Advertising Other	34,975.00	(5,287.00)	29,688.00	43,923.82
Subgroup : [M7] Postage					
835100.9300	POSTAGE	0.00	0.00	0.00	10,800.01
8351930.880	POSTAGE	11,453.00	0.00	11,453.00	0.00
Subtotal [M7]	Postage	11,453.00	0.00	11,453.00	10,800.01
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
835100.8500	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	15,812.80
8351850.880	DUES & SUBSCRIPTIONS	20,318.00	(2,765.00)	17,553.00	0.00
			AJE - 2	(2,765.00)	
Subtotal [M8]	Dues and Membership Fees to Professional Association:	20,318.00	(2,765.00)	17,553.00	15,812.80
Subgroup : [M9] Subscriptions					
6010670.610	PURCHASED SERVICES	3,652.00	0.00	3,652.00	0.00
Marcum 121	Subscriptions	0.00	985.00	985.00	20.00
			AJE - 2	985.00	
Subtotal [M9]	Subscriptions	3,652.00	985.00	4,637.00	20.00
Subgroup : [M11] Services Provided by Contract					
733000.6700	PURCHASED SERVICES	0.00	0.00	0.00	3,540.00
7330670.710	PURCHASED SERVICES	3,540.00	0.00	3,540.00	0.00
826000.6700	PURCHASED SERVICES	0.00	0.00	0.00	2,500.00
831000.6700	PURCHASED SERVICES	0.00	0.00	0.00	80,261.79
8310670.850	PURCHASED SERVICES	65,146.00	0.00	65,146.00	0.00
835100.2900	ADMIN CONSULTANTS	0.00	0.00	0.00	10,925.05
			AJE - 15	0.00	
835100.6700	PURCHASED SERVICES	0.00	0.00	0.00	34,609.28
8351670.880	PURCHASED SERVICES	42,569.00	0.00	42,569.00	0.00
Marcum 123	Unemployment Consulting	0.00	1,600.00	1,600.00	1,500.00
			AJE - 2	1,600.00	
Subtotal [M11]	Services Provided by Contract	111,255.00	1,600.00	112,855.00	133,336.12
Subgroup : [M13] Other					
601000.8600	LICENSE RENEWALS	0.00	0.00	0.00	600.00
6010860.610	LICENSE RENEWALS	2,850.00	0.00	2,850.00	0.00
832100.9100	Other Direct	0.00	0.00	0.00	68.66
835100.9400	BANK CHARGES	0.00	0.00	0.00	15,231.35
835100.9500	LICENSES & PERMITS	0.00	0.00	0.00	878.00
835100.9600	CRIMINAL BACKGROUND	0.00	0.00	0.00	3,603.00
835100.9800	OTHER DIRECT	0.00	0.00	0.00	10,095.40
835100.9900	CMS Fines & Penalties	0.00	0.00	0.00	12,810.00
835100.9910	Penalties	0.00	0.00	0.00	724.96
8351940.880	BANK CHARGES	13,197.00	0.00	13,197.00	0.00
8351950.880	LICENSES & PERMITS	885.00	180.00	1,065.00	0.00

8351960.880	CRIMINAL BACKGROUND	1,700.00	AJE - 2	180.00	1,700.00	0.00
8351991.880	Penalties	117.00		0.00	117.00	0.00
846000.2300	OTHER BENEFITS	0.00		0.00	0.00	16,547.15
846000.3000	Employee Meals	0.00		0.00	0.00	468.50
8460230.900	OTHER BENEFITS	8,055.00		0.00	8,055.00	0.00
8460300.900	Employee Meals	2,323.00		0.00	2,323.00	0.00
Marcum 128	Legal Settlement Payment	0.00		3,650.00	3,650.00	0.00
Marcum 134	Lobbying	0.00	AJE - 17	3,650.00	0.00	17,127.00
Subtotal [M13]	Other	29,127.00		3,830.00	32,957.00	78,154.02
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and C	225,720.00		(3,723.00)	221,997.00	304,336.08
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
821200.5000	FOOD	0.00		0.00	0.00	420,788.36
821200.5100	DIETARY SUPPLEMENTS	0.00		0.00	0.00	68,057.64
8212500.780	FOOD	433,888.00		0.00	433,888.00	0.00
8212510.780	DIETARY SUPPLEMENTS	49,070.00		0.00	49,070.00	0.00
Subtotal [2A1]	Raw Food	482,958.00		0.00	482,958.00	488,846.00
Subgroup : [2A2]	Non-Food Supplies					
821200.5900	SUPPLIES & MATERIALS	0.00		0.00	0.00	29,574.78
Subtotal [2A2]	Non-Food Supplies	0.00		0.00	0.00	29,574.78
Subgroup : [2B]	Purchased Services					
821200.6700	CONTRACTED SERVICES	0.00		0.00	0.00	3,263.96
8212670.780	CONTRACTED SERVICES	2,201.00		0.00	2,201.00	0.00
Subtotal [2B]	Purchased Services	2,201.00		0.00	2,201.00	3,263.96
Total [18]	Dietary Basis for Allocation of Costs	485,159.00		0.00	485,159.00	521,684.74
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
825000.5300	LINEN & BEDDING	0.00		0.00	0.00	1,220.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	0.00		0.00	0.00	1,220.00
Subgroup : [3C]	Other					
825000.5900	SUPPLIES & MATERIALS	0.00		0.00	0.00	24,024.29
Subtotal [3C]	Other	0.00		0.00	0.00	24,024.29
Total [19]	Laundry-Basis for Allocation of Costs	0.00		0.00	0.00	25,244.29
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
8212540.780	CLEANING SUPPLIES	8,640.00		0.00	8,640.00	0.00
824000.5400	CLEANING SUPPLIES	0.00		0.00	0.00	58,330.98
8240540.810	CLEANING SUPPLIES	78,761.00		0.00	78,761.00	0.00
Subtotal [4A1]	In-House Care Supplies	87,401.00		0.00	87,401.00	58,330.98
Subgroup : [4B]	Purchased Services					
824000.6700	PURCHASED SERVICES	0.00		0.00	0.00	116,835.00
8240670.810	PURCHASED SERVICES	86,647.00		0.00	86,647.00	0.00
Subtotal [4B]	Purchased Services	86,647.00		0.00	86,647.00	116,835.00
Subgroup : [5A2]	Purchased from					
727000.4400	PHARMACY	0.00		0.00	0.00	447,474.08
7270440.690	PHARMACY	351,064.00		0.00	351,064.00	0.00
Subtotal [5A2]	Purchased from	351,064.00		0.00	351,064.00	447,474.08
Subgroup : [5C]	Medical and Therapeutic Supplies					
720000.4900	MEDICAL SUPPLIES	0.00		0.00	0.00	255,539.16
7200490.640	MEDICAL SUPPLIES	293,586.00		0.00	293,586.00	0.00
725000.4900	MEDICAL SUPPLIES	0.00		0.00	0.00	500.00
Subtotal [5C]	Medical and Therapeutic Supplies	293,586.00		0.00	293,586.00	256,039.16
Subgroup : [5D]	Ambulance/Limousine					
601000.8800	TRANSPORTATION	0.00		0.00	0.00	7,442.60
6010880.610	TRANSPORTATION	6,204.00		0.00	6,204.00	0.00
Subtotal [5D]	Ambulance/Limousine	6,204.00		0.00	6,204.00	7,442.60
Subgroup : [5E2]	Oxygen - Other					
720000.4910	OXYGEN	0.00		0.00	0.00	40,928.48
7200491.640	OXYGEN	34,910.00		0.00	34,910.00	0.00
Subtotal [5E2]	Oxygen - Other	34,910.00		0.00	34,910.00	40,928.48
Subgroup : [5F]	X-Rays and related radiological					
724000.6200	RADIOLOGY	0.00		0.00	0.00	22,588.31
7240620.660	RADIOLOGY	29,737.00		0.00	29,737.00	0.00
Subtotal [5F]	X-Rays and related radiological	29,737.00		0.00	29,737.00	22,588.31
Subgroup : [5H]	Laboratory					
721000.6200	LABORATORY	0.00		0.00	0.00	44,196.48
7210620.650	LABORATORY	49,064.00		0.00	49,064.00	0.00
Subtotal [5H]	Laboratory	49,064.00		0.00	49,064.00	44,196.48

Subgroup : [5I]	Recreation				
726000.5900	SUPPLIES & MATERIALS	0.00	0.00	0.00	4,811.00
726000.6700	PURCHASED SERVICES	0.00	0.00	0.00	5,145.00
7260590.680	SUPPLIES & MATERIALS	1,802.00	0.00	1,802.00	0.00
7260670.680	PURCHASED SERVICES	1,025.00	0.00	1,025.00	0.00
Marcum 107	Cable TV	0.00	2,693.00	2,693.00	16,328.00
			AJE - 15	2,693.00	
Subtotal [5I]	Recreation	2,827.00	2,693.00	5,520.00	26,284.00
Subgroup : [5L]	Other				
601000.6700	PURCHASED SERVICES	0.00	0.00	0.00	3,350.38
720000.2500	Resident Medical Bills	0.00	0.00	0.00	10,726.60
720000.5800	NON MEDICAL SUPPLIES	0.00	0.00	0.00	14,586.73
720000.7300	EQUIPMENT RENTAL	0.00	0.00	0.00	31,495.00
7200250.640	Resident Medical Bills	450.00	0.00	450.00	0.00
7200580.640	NON MEDICAL SUPPLIES	5,323.00	0.00	5,323.00	0.00
7200730.640	EQUIPMENT RENTAL	22,320.00	0.00	22,320.00	0.00
Subtotal [5L]	Other	28,093.00	0.00	28,093.00	60,158.71
Total [20]	Housekeeping and Resident Care Basis for Allocation of	969,533.00	2,693.00	972,226.00	1,080,277.80
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
822000.6300	REPAIRS & MAINTENANCE	0.00	0.00	0.00	71,991.71
8220630.790	REPAIRS & MAINTENANCE	100,239.00	0.00	100,239.00	0.00
825000.6300	REPAIRS & MAINTENANCE	0.00	0.00	0.00	2,458.00
8250630.820	REPAIRS & MAINTENANCE	883.00	0.00	883.00	0.00
Subtotal [6A]	Repairs and Maintenance	101,122.00	0.00	101,122.00	74,449.71
Subgroup : [6B]	Heat				
822000.7500	GAS	0.00	0.00	0.00	84,747.43
822000.7700	FUEL OIL #2	0.00	0.00	0.00	1,508.95
8220750.790	GAS	71,371.00	0.00	71,371.00	0.00
8220770.790	FUEL OIL #2	1,241.00	0.00	1,241.00	0.00
Subtotal [6B]	Heat	72,612.00	0.00	72,612.00	86,256.38
Subgroup : [6C]	Light & Power				
822000.7400	ELECTRIC	0.00	0.00	0.00	333,231.68
8220740.790	ELECTRIC	332,092.00	0.00	332,092.00	0.00
Subtotal [6C]	Light & Power	332,092.00	0.00	332,092.00	333,231.68
Subgroup : [6D]	Water				
822000.7600	WATER & SEWER	0.00	0.00	0.00	78,431.49
8220760.790	WATER & SEWER	91,349.00	0.00	91,349.00	0.00
Subtotal [6D]	Water	91,349.00	0.00	91,349.00	78,431.49
Subgroup : [6E]	Equipment Lease				
Marcum 112	Auto Leases	0.00	7,373.00	7,373.00	6,021.00
			AJE - 7	7,373.00	
Marcum 113	Equipment Leases	0.00	39,393.00	39,393.00	18,857.00
			AJE - 12	39,393.00	
Subtotal [6E]	Equipment Lease	0.00	46,766.00	46,766.00	24,878.00
Subgroup : [6F]	Other				
822000.5900	SUPPLIES & MATERIALS	0.00	0.00	0.00	48,749.94
822000.6700	CONTRACTED SERVICES	0.00	0.00	0.00	227,680.13
822000.6800	ELEVATOR MAINTENANCE	0.00	0.00	0.00	31,591.98
822000.7310	Equipment Rental	0.00	0.00	0.00	4,674.40
8220670.790	CONTRACTED SERVICES	141,964.00	0.00	141,964.00	0.00
8220680.790	ELEVATOR MAINTENANCE	18,130.00	0.00	18,130.00	0.00
824000.6800	REFUSE REMOVAL	0.00	0.00	0.00	48,745.68
8240680.810	REFUSE REMOVAL	52,449.00	0.00	52,449.00	0.00
Subtotal [6F]	Other	212,543.00	0.00	212,543.00	361,442.13
Subgroup : [7C]	Non-movable Equipment				
822000.6900	DEPRECIATION MME	0.00	0.00	0.00	98,799.35
822000.6910	DEPR NON MOVABLE	0.00	0.00	0.00	113,112.41
8220690.790	DEPRECIATION MME	104,467.00	0.00	104,467.00	0.00
8220691.790	DEPR NON MOVABLE	151,660.00	0.00	151,660.00	0.00
Subtotal [7C]	Non-movable Equipment	256,127.00	0.00	256,127.00	211,911.76
Subgroup : [9]	Rental Payments				
822000.7300	RENT OF BUILDING	0.00	(162,081.00)	(162,081.00)	3,178,420.70
			AJE - 3	(162,081.00)	
8220730.790	RENT OF BUILDING	5,584,854.00	0.00	5,584,854.00	0.00
Subtotal [9]	Rental Payments	5,584,854.00	(162,081.00)	5,422,773.00	3,178,420.70
Subgroup : [10B]	Real estate taxes paid by lessor				
Marcum 127	Real Estate Taxes	0.00	162,081.00	162,081.00	123,012.00
			AJE - 3	162,081.00	
Subtotal [10B]	Real estate taxes paid by lessor	0.00	162,081.00	162,081.00	123,012.00
Subgroup : [10C]	Personal property taxes				
8220830.790	REAL ESTATE TAXES	18,743.00	0.00	18,743.00	0.00
Marcum 129	Personal Property Taxes	0.00	0.00	0.00	31,807.57

Subtotal [10C]	Personal property taxes	18,743.00	0.00	18,743.00	31,807.57
Total [22]	Maintenance and Property	6,669,442.00	46,766.00	6,716,208.00	4,503,841.42
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
845200.0000	INTEREST ON CAPITAL DEBT	0.00	0.00	0.00	84,706.21
8452000.890	INTEREST ON CAPITAL DEBT	63,351.00	0.00	63,351.00	0.00
845400.0000	Interest - Construction Loan	0.00	0.00	0.00	52,361.00
8454000.890	Interest - Construction Loan	47,480.00	0.00	47,480.00	0.00
Subtotal [12D]	Other Interest Expense	110,831.00	0.00	110,831.00	137,067.21
Subgroup : [14A]	Insurance on Property				
835100.8200	PROPERTY INSURANCE	0.00	0.00	0.00	43,046.33
8351820.880	PROPERTY INSURANCE	44,436.00	0.00	44,436.00	0.00
Subtotal [14A]	Insurance on Property	44,436.00	0.00	44,436.00	43,046.33
Subgroup : [14C3]	Other				
835100.8100	GENERAL INSURANCE	0.00	0.00	0.00	241,975.24
8351810.880	GENERAL INSURANCE	265,864.00	0.00	265,864.00	0.00
Subtotal [14C3]	Other	265,864.00	0.00	265,864.00	241,975.24
Total [27]	Interest and Insurance	421,131.00	0.00	421,131.00	422,088.78
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
430100.0000	Medicaid Cert - Room And Board	0.00	0.00	0.00	(18,499,691.85)
4301000.430	Medicaid Cert - Room And Board	(15,646,847.00)	0.00	(15,646,847.00)	0.00
430999.0000	Medicaid Cert - Prior Year Adjustment	0.00	0.00	0.00	285,474.11
4309990.430	Medicaid Cert - Prior Year Adjustment	(158,464.00)	0.00	(158,464.00)	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(15,805,311.00)	0.00	(15,805,311.00)	(18,214,217.74)
Subgroup : [1B]	Medicaid room and board contractual allowance				
430900.0000	Medicaid Cert - Contractual Adjustment	0.00	0.00	0.00	730,646.00
4309000.430	Medicaid Cert - Contractual Adjustment	526,609.00	0.00	526,609.00	0.00
Subtotal [1B]	Medicaid room and board contractual allowance	526,609.00	0.00	526,609.00	730,646.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
400100.0000	Medicare A - Room And Board	0.00	0.00	0.00	(8,680,500.00)
4001000.400	Medicare A - Room And Board	(16,344,000.00)	0.00	(16,344,000.00)	0.00
Subtotal [3A]	Medicare Residents (All inclusive)	(16,344,000.00)	0.00	(16,344,000.00)	(8,680,500.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
400900.0000	Medicare A - Contractual Adjustment	0.00	0.00	0.00	4,946,522.24
400999.0010	Medicare Sequester 2%	0.00	0.00	0.00	109,586.80
4009991.400	Medicare Sequester 2%	80,763.00	0.00	80,763.00	0.00
Subtotal [3B]	Medicare room and board contractual allowance	80,763.00	0.00	80,763.00	5,056,109.04
Subgroup : [4A]	Private-pay residents and other				
410100.0000	Private Cert - Room And Board	0.00	0.00	0.00	(803,950.00)
4101000.410	Private Cert - Room And Board	(137,805.00)	0.00	(137,805.00)	0.00
450100.0000	Managed Care Cert - Room and Board	0.00	0.00	0.00	1,070.00
460100.0000	Insurance Cert - Room And Board	0.00	0.00	0.00	(201,777.43)
4601000.460	Insurance Cert - Room And Board	(108,222.00)	0.00	(108,222.00)	0.00
Subtotal [4A]	Private-pay residents and other	(246,027.00)	0.00	(246,027.00)	(1,004,657.43)
Subgroup : [4B]	Private-pay room and board contractual allowance				
410900.0000	Private Cert - Contractual Adjustment	0.00	0.00	0.00	130,589.00
4109000.410	Private Cert - Contractual Adjustment	(327.00)	0.00	(327.00)	0.00
450900.0000	Managed Care Cert - Contractual Adjustment	0.00	0.00	0.00	(52,201.50)
460900.0000	Insurance Cert - Contractual Adjustment	0.00	0.00	0.00	151,992.89
4609000.460	Insurance Cert - Contractual Adjustment	161,524.00	0.00	161,524.00	0.00
470900.0000	Hospice Cert - Contractual Adjustment	0.00	0.00	0.00	(63,000.00)
4709000.470	Hospice Cert - Contractual Adjustment	(84,898.00)	0.00	(84,898.00)	0.00
Subtotal [4B]	Private-pay room and board contractual allowance	76,299.00	0.00	76,299.00	167,380.39
Subgroup : [5A]	Prescription Drugs - Medicare				
400250.0000	Medicare A - Pharmacy	0.00	0.00	0.00	(100,479.79)
4002500.400	Medicare A - Pharmacy	(50,366.00)	0.00	(50,366.00)	0.00
Subtotal [5A]	Prescription Drugs - Medicare	(50,366.00)	0.00	(50,366.00)	(100,479.79)
Subgroup : [5C]	Prescription Drugs - Non-medicare				
410250.0000	Private Cert - Pharmacy	0.00	0.00	0.00	(354.52)
4102500.410	Private Cert - Pharmacy	(29.00)	0.00	(29.00)	0.00
430250.0000	Medicaid Cert - Pharmacy	0.00	0.00	0.00	(2,028.16)
4302500.430	Medicaid Cert - Pharmacy	866.00	0.00	866.00	0.00
460250.0000	Insurance Cert - Pharmacy	0.00	0.00	0.00	(1,030.54)
Subtotal [5C]	Prescription Drugs - Non-medicare	837.00	0.00	837.00	(3,413.22)
Subgroup : [6C]	Medical Supplies - Non-medicare				
430200.0000	Medicaid Cert - Medical Supplies	0.00	0.00	0.00	(1,070.00)
Subtotal [6C]	Medical Supplies - Non-medicare	0.00	0.00	0.00	(1,070.00)
Subgroup : [7A]	Physical Therapy - Medicare				
400400.0000	Medicare A - Physical Therapy	0.00	0.00	0.00	(1,064,818.36)
4004000.400	Medicare A - Physical Therapy	(759,083.00)	0.00	(759,083.00)	0.00

500400.0000	Medicare B - Physical Therapy	0.00	0.00	0.00	(257,423.19)
5004000.500	Medicare B - Physical Therapy	(400,037.00)	0.00	(400,037.00)	0.00
Subtotal [7A]	Physical Therapy - Medicare	(1,159,120.00)	0.00	(1,159,120.00)	(1,322,241.55)
Subgroup : [7C]	Physical Therapy - Non-medicare				
410400.0000	Private Cert - Physical Therapy	0.00	0.00	0.00	(185.00)
4104000.410	Private Cert - Physical Therapy	(94.00)	0.00	(94.00)	0.00
430400.0000	Medicaid Cert - Physical Therapy	0.00	0.00	0.00	(235,562.03)
4304000.430	Medicaid Cert - Physical Therapy	(329,086.00)	0.00	(329,086.00)	0.00
460400.0000	Insurance Cert - Physical Therapy	0.00	0.00	0.00	(11,442.52)
4604000.460	Insurance Cert - Physical Therapy	(1,984.00)	0.00	(1,984.00)	0.00
Subtotal [7C]	Physical Therapy - Non-medicare	(331,164.00)	0.00	(331,164.00)	(247,189.55)
Subgroup : [8A]	Speech Therapy - Medicare				
400500.0000	Medicare A - Speech Therapy	0.00	0.00	0.00	(124,530.37)
4005000.400	Medicare A - Speech Therapy	(248,458.00)	0.00	(248,458.00)	0.00
500500.0000	Medicare B - Speech Therapy	0.00	0.00	0.00	(30,088.47)
5005000.500	Medicare B - Speech Therapy	(21,201.00)	0.00	(21,201.00)	0.00
Subtotal [8A]	Speech Therapy - Medicare	(269,659.00)	0.00	(269,659.00)	(154,618.84)
Subgroup : [8C]	Speech Therapy - Non-medicare				
430500.0000	Medicaid Cert - Speech Therapy	0.00	0.00	0.00	(36,704.19)
4305000.430	Medicaid Cert - Speech Therapy	(60,845.00)	0.00	(60,845.00)	0.00
460500.0000	Insurance Cert - Speech Therapy	0.00	0.00	0.00	(373.84)
4605000.460	Insurance Cert - Speech Therapy	(93.00)	0.00	(93.00)	0.00
Subtotal [8C]	Speech Therapy - Non-medicare	(60,938.00)	0.00	(60,938.00)	(37,078.03)
Subgroup : [9A]	Occupational Therapy - Medicare				
400450.0000	Medicare A - Occupational Therapy	0.00	0.00	0.00	(1,227,513.59)
4004500.400	Medicare A - Occupational Therapy	(827,233.00)	0.00	(827,233.00)	0.00
500450.0000	Medicare B - Occupational Therapy	0.00	0.00	0.00	(261,437.69)
5004500.500	Medicare B - Occupational Therapy	(459,372.00)	0.00	(459,372.00)	0.00
5004500.500	Managed Care B - Occupational Therapy	(2,093.00)	0.00	(2,093.00)	0.00
Subtotal [9A]	Occupational Therapy - Medicare	(1,288,698.00)	0.00	(1,288,698.00)	(1,488,951.28)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
410450.0000	Private Cert - Occupational Therapy	0.00	0.00	0.00	(290.89)
4104500.410	Private Cert - Occupational Therapy	(100.00)	0.00	(100.00)	0.00
430450.0000	Medicaid Cert - Occupational Therapy	0.00	0.00	0.00	(260,284.91)
4304500.430	Medicaid Cert - Occupational Therapy	(349,112.00)	0.00	(349,112.00)	0.00
460450.0000	Insurance Cert - Occupational Therapy	0.00	0.00	0.00	(11,776.82)
4604500.460	Insurance Cert - Occupational Therapy	(3,688.00)	0.00	(3,688.00)	0.00
Subtotal [9C]	Occupational Therapy - Non-medicare	(352,900.00)	0.00	(352,900.00)	(272,352.62)
Subgroup : [10A]	Other - Medicare				
400700.0000	Medicare A - X-Ray	0.00	0.00	0.00	(21,193.47)
4007000.400	Medicare A - X-Ray	(29,126.00)	0.00	(29,126.00)	0.00
400850.0000	Medicare A - Lab	0.00	0.00	0.00	(33,756.96)
4008500.400	Medicare A - Lab	65,325.00	0.00	65,325.00	0.00
4009000.400	Medicare A - Contractual Adjustment	5,700,504.00	0.00	5,700,504.00	0.00
500260.0000	Medicare B - Vaccines	0.00	0.00	0.00	(12,852.00)
5008500.500	Medicare B - Lab	(170.00)	0.00	(170.00)	0.00
500900.0000	Medicare B - Contractual Adjustment	0.00	0.00	0.00	100,920.67
5009000.500	Medicare B - Contractual Adjustment	193,919.00	0.00	193,919.00	0.00
5059000.500	Managed Care B - Contractual Allowance	399.00	0.00	399.00	0.00
Subtotal [10A]	Other - Medicare	5,930,851.00	0.00	5,930,851.00	33,118.24
Subgroup : [10B]	Other - Non-medicare				
410850.0000	Private Cert - Lab	0.00	0.00	0.00	(1,945.72)
4108500.410	Private Cert - Lab	550.00	0.00	550.00	0.00
4309020.430	Medicaid Cert - MLTC	(188,693.00)	0.00	(188,693.00)	0.00
4309030.430	Medicaid Cert - Current Year Adjustment	(766,132.00)	0.00	(766,132.00)	0.00
460700.0000	Insurance Cert - X-Ray	0.00	0.00	0.00	(247.57)
460850.0000	Insurance Cert - Lab	0.00	0.00	0.00	(282.99)
4608500.460	Insurance Cert - Lab	253.00	0.00	253.00	0.00
Subtotal [10B]	Other - Non-medicare	(954,022.00)	0.00	(954,022.00)	(2,476.28)
Subgroup : [18]	Other Revenue				
599016.0000	Antenna Income	0.00	0.00	0.00	(20,449.29)
5990160.590	Antenna Income	(4,060.00)	0.00	(4,060.00)	0.00
5990500.590	Interest Income	(1.00)	0.00	(1.00)	0.00
599080.0000	Misc. Income	0.00	0.00	0.00	(19,177.82)
599080.5000	Strike Income	0.00	0.00	0.00	(62,030.00)
5990800.590	Misc. Income	(523.00)	0.00	(523.00)	0.00
599081.0000	Medical Records Income	0.00	0.00	0.00	(304.12)
5990810.590	Medical Records Income	(69.00)	0.00	(69.00)	0.00
599090.0000	Small Balance Adjustments	0.00	0.00	0.00	(0.87)
5990900.590	Small Balance Adjustments	1.00	0.00	1.00	0.00
Subtotal [18]	Other Revenue	(4,652.00)	0.00	(4,652.00)	(101,962.10)
Total [30]	Statement of Revenue	(30,251,498.00)	0.00	(30,251,498.00)	(25,643,954.76)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
100050.0000	Cash - M&T Account	0.00	0.00	0.00	(220,734.70)
1000500.000	Cash - M&T Account	5,051,317.00	0.00	5,051,317.00	0.00

100100.0000	Cash -Chase Operating	0.00	0.00	0.00	225,536.26
1001000.0000	Cash -Chase Operating	145,147.00	0.00	145,147.00	0.00
100150.0000	Cash - Chase Payroll	0.00	0.00	0.00	144,438.33
1001500.0000	Cash - Chase Payroll	193,030.00	0.00	193,030.00	0.00
100200.0000	Cash - Petty	0.00	0.00	0.00	1,014.33
100900.0000	Cash - Resident Trust SAVINGS	0.00	0.00	0.00	79,721.92
1009000.0000	Cash - Resident Trust SAVINGS	152,666.00	0.00	152,666.00	0.00
100910.0000	CASH - RESIDENT TRUST CHECKING	0.00	0.00	0.00	342.15
1009100.0000	CASH - RESIDENT TRUST CHECKING	5,416.00	0.00	5,416.00	0.00
Subtotal [A1]	Cash	5,547,576.00	0.00	5,547,576.00	230,318.29
Subgroup : [A2]	Resident Accounts Receivable				
111000.0000	A/R - Private	0.00	0.00	0.00	(17,919.39)
1110000.0000	A/R - Private	(359,968.00)	0.00	(359,968.00)	0.00
112000.0000	A/R - Medicaid	0.00	0.00	0.00	1,849,060.32
1120000.0000	A/R - Medicaid	1,487,332.00	0.00	1,487,332.00	0.00
113000.0000	A/R - Medicare Part A	0.00	0.00	0.00	976,751.15
1130000.0000	A/R - Medicare Part A	2,135,684.00	0.00	2,135,684.00	0.00
114000.0000	A/R - Medicare Part B	0.00	0.00	0.00	113,503.86
1140000.0000	A/R - Medicare Part B	66,838.00	0.00	66,838.00	0.00
115000.0000	A/R - Co-Insurance	0.00	0.00	0.00	182,444.69
1150000.0000	A/R - Co-Insurance	124,632.00	0.00	124,632.00	0.00
116000.0000	A/R - Co-Insurance Part B	0.00	0.00	0.00	26,778.44
1160000.0000	A/R - Co-Insurance Part B	36,219.00	0.00	36,219.00	0.00
117000.0000	A/R - Managed Care	1,355.00	0.00	1,355.00	0.00
118000.0000	A/R - Insurance	0.00	0.00	0.00	30,650.92
1180000.0000	A/R - Insurance	9,274.00	0.00	9,274.00	0.00
119300.0000	A/R - Hospice	0.00	0.00	0.00	(26,261.85)
1193000.0000	A/R - Hospice	1,306.00	0.00	1,306.00	0.00
120000.0000	A/R - Allowance For Bad Debt	0.00	0.00	0.00	(165,000.00)
1200000.0000	A/R - Allowance For Bad Debt	(165,000.00)	0.00	(165,000.00)	0.00
Subtotal [A2]	Resident Accounts Receivable	3,337,672.00	0.00	3,337,672.00	2,970,008.14
Subgroup : [A4]	Inventories				
141000.0000	SUPPLIES - MEDICAL	0.00	0.00	0.00	36,386.00
1410000.0000	SUPPLIES - MEDICAL	36,386.00	0.00	36,386.00	0.00
Subtotal [A4]	Inventories	36,386.00	0.00	36,386.00	36,386.00
Subgroup : [A5]	Prepaid Expenses				
152000.0000	PREPAID - INSURANCE	0.00	0.00	0.00	48,065.13
1520000.0000	PREPAID - INSURANCE	56,430.00	0.00	56,430.00	0.00
153000.0000	PREPAID - SERVICE CONTRACTS	0.00	0.00	0.00	16,708.94
1530000.0000	PREPAID - SERVICE CONTRACTS	18,125.00	0.00	18,125.00	0.00
Subtotal [A5]	Prepaid Expenses	74,555.00	0.00	74,555.00	64,774.07
Subgroup : [B4]	Leasehold Improvements				
161500.0000	Leasehold Improvements	0.00	0.00	0.00	4,031,746.64
1615000.0000	Leasehold Improvements	4,404,844.00	0.00	4,404,844.00	0.00
165500.0000	ACCUM. DEP - Leasehold Improvements	0.00	0.00	0.00	(225,104.27)
1655000.0000	ACCUM. DEP - Leasehold Improvements	(376,764.00)	0.00	(376,764.00)	0.00
Subtotal [B4]	Leasehold Improvements	4,028,080.00	0.00	4,028,080.00	3,806,642.37
Subgroup : [B6]	Movable Equipment				
162000.0000	FURNITURE FIXTURE & EQUIPMENT	0.00	0.00	0.00	455,636.22
1620000.0000	FURNITURE FIXTURE & EQUIPMENT	426,420.00	0.00	426,420.00	0.00
162300.0000	Moveable Equipment	0.00	0.00	0.00	272,913.53
1623000.0000	Moveable Equipment	317,686.00	0.00	317,686.00	0.00
163000.0000	COMPUTERS	0.00	0.00	0.00	93,875.01
1630000.0000	COMPUTERS	114,942.00	0.00	114,942.00	0.00
166000.0000	ACCUM. DEP. - FF&E	0.00	0.00	0.00	(74,668.00)
1660000.0000	ACCUM. DEP. - FF&E	(119,615.00)	0.00	(119,615.00)	0.00
166500.0000	Accum. Depr. - MME	0.00	0.00	0.00	(118,026.53)
1665000.0000	Accum. Depr. - MME	(163,439.00)	0.00	(163,439.00)	0.00
167000.0000	ACCUM. DEP. - COMPUTERS	0.00	0.00	0.00	(59,588.04)
1670000.0000	ACCUM. DEP. - COMPUTERS	(73,696.00)	0.00	(73,696.00)	0.00
Subtotal [B6]	Movable Equipment	502,298.00	0.00	502,298.00	570,142.19
Subgroup : [D6]	Loans to Owners or Related Parties				
190000.0000	Due From 169 Davenport Realty	0.00	0.00	0.00	61,182.83
1900000.0000	Due From 169 Davenport Realty	(72,214.00)	0.00	(72,214.00)	0.00
Subtotal [D6]	Loans to Owners or Related Parties	(72,214.00)	0.00	(72,214.00)	61,182.83
Total [31-32]	Assets	13,454,353.00	0.00	13,454,353.00	7,739,453.89
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
200100.0000	ACCOUNTS PAYABLE	0.00	0.00	0.00	(1,939,483.01)
2001000.0000	ACCOUNTS PAYABLE	(1,387,348.00)	0.00	(1,387,348.00)	0.00
200200.0000	ACCRUED ACCOUNTS PAYABLE	0.00	0.00	0.00	(589,457.88)
2002000.0000	ACCRUED ACCOUNTS PAYABLE	(322,052.00)	0.00	(322,052.00)	0.00
Subtotal [A1]	Trade Accounts Payable	(1,709,400.00)	0.00	(1,709,400.00)	(2,528,940.89)
Subgroup : [A2]	Notes Payable (Current Portion)				
251000.0000	Note Payable	0.00	0.00	0.00	(832,138.65)
2510000.0000	Note Payable	(746,645.00)	0.00	(746,645.00)	0.00
Subtotal [A2]	Notes Payable (Current Portion)	(746,645.00)	0.00	(746,645.00)	(832,138.65)

Subgroup : [A4]	Accrued Payroll (Exclusive of Owners / Stkholders)				
202600.0000	Accrued Payroll	0.00	0.00	0.00	(1,419,801.42)
2026000.0000	Accrued Payroll	(1,075,827.00)	0.00	(1,075,827.00)	0.00
Subtotal [A4]	Accrued Payroll (Exclusive of Owners / Stkholders)	<u>(1,075,827.00)</u>	<u>0.00</u>	<u>(1,075,827.00)</u>	<u>(1,419,801.42)</u>
Subgroup : [A6]	Accrued Payroll Taxes Payable				
201200.0000	STATE WITHHOLDING	0.00	0.00	0.00	(7,808.26)
201300.0000	FICA LIABILITY - SOCIAL SECURITY	0.00	0.00	0.00	(56,396.86)
201700.0000	FUI Payable	0.00	0.00	0.00	(779.54)
2017000.0000	FUI Payable	(794.00)	0.00	(794.00)	0.00
201800.0000	SUI Payable	0.00	0.00	0.00	(26,657.36)
2018000.0000	SUI Payable	(18,823.00)	0.00	(18,823.00)	0.00
202500.0000	Accrued Payroll Taxes	0.00	0.00	0.00	(67,736.00)
2025000.0000	Accrued Payroll Taxes	(22,422.00)	0.00	(22,422.00)	0.00
Subtotal [A6]	Accrued Payroll Taxes Payable	<u>(42,039.00)</u>	<u>0.00</u>	<u>(42,039.00)</u>	<u>(159,378.02)</u>
Subgroup : [A12]	Other Current Liabilities				
203100.0000	GARNISHMENTS	0.00	0.00	0.00	(2,057.05)
203200.0000	UNION DUES PAYABLE	0.00	0.00	0.00	(8,274.45)
203300.0000	POLITICAL ACTION PAYABLE	0.00	0.00	0.00	(666.00)
204700.0000	Aflac	0.00	0.00	0.00	(9,423.02)
211000.0600	Ascentium Loan	0.00	0.00	0.00	(269,249.27)
2110006.0000	Ascentium Loan	(155,896.00)	0.00	(155,896.00)	0.00
215100.0000	Resident Refunds	0.00	0.00	0.00	1,015.41
2151000.0000	Resident Refunds	10,530.00	0.00	10,530.00	0.00
215300.0000	Resident Trust	0.00	0.00	0.00	(81,784.52)
2153000.0000	Resident Trust	(149,774.00)	0.00	(149,774.00)	0.00
251100.0000	Ascentium Loan #2	0.00	0.00	0.00	(556,456.01)
2511000.0000	Ascentium Loan #2	(425,858.00)	0.00	(425,858.00)	0.00
253100.0000	Due to Medicaid NAMI Audit	0.00	0.00	0.00	(300,000.00)
2531000.0000	Due to Medicaid NAMI Audit	(300,000.00)	0.00	(300,000.00)	0.00
2532000.0000	HHS Advanced Payments	(1,452,693.00)	0.00	(1,452,693.00)	0.00
2533000.0000	DSS Advanced Payments	(299,000.00)	0.00	(299,000.00)	0.00
5990971.5900	Grant Revenue	(2,328,300.00)	0.00	(2,328,300.00)	0.00
Subtotal [A12]	Other Current Assets	<u>(5,100,991.00)</u>	<u>0.00</u>	<u>(5,100,991.00)</u>	<u>(1,226,894.91)</u>
Total [33-34]	Liabilities	<u>(8,674,902.00)</u>	<u>0.00</u>	<u>(8,674,902.00)</u>	<u>(6,167,153.89)</u>
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
302000.0000	Distributions	0.00	0.00	0.00	6,000.00
3020000.0000	Distributions	10,000.00	0.00	10,000.00	0.00
308000.0000	RETAINED EARNINGS	0.00	0.00	0.00	(2,783,269.08)
3080000.0000	RETAINED EARNINGS	(1,572,300.00)	0.00	(1,572,300.00)	0.00
Subtotal [B5]	Cumulated Earnings	<u>(1,562,300.00)</u>	<u>0.00</u>	<u>(1,562,300.00)</u>	<u>(2,777,269.08)</u>
Total [35]	Equity	<u>(1,562,300.00)</u>	<u>0.00</u>	<u>(1,562,300.00)</u>	<u>(2,777,269.08)</u>
	NET (INCOME) LOSS	<u>(3,217,151.00)</u>	<u>0.00</u>	<u>(3,217,151.00)</u>	<u>1,204,969.08</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		N.01a		
To reclass help wanted advertising from other advertising				
Marcum 101	Advertising-Help Wanted		5,287.00	
835100.8900	ADVERTISING			5,287.00
Total			5,287.00	5,287.00
Adjusting Journal Entries JE # 2		E.02		
To reclass Dues & Subscriptions account				
8351950.880	LICENSES & PERMITS		180.00	
Marcum 121	Subscriptions		985.00	
Marcum 123	Unemployment Consulting		1,600.00	
835100.9150	Entity Tax			
8351850.880	DUES & SUBSCRIPTIONS			2,765.00
Total			2,765.00	2,765.00
Adjusting Journal Entries JE # 3		G.01		
To reclass real estate taxes from rent				
Marcum 127	Real Estate Taxes		162,081.00	
822000.7300	RENT OF BUILDING			162,081.00
Total			162,081.00	162,081.00
Adjusting Journal Entries JE # 7		N.01a		
To reclass auto leases				
Marcum 112	Auto Leases		7,373.00	
835100.7310	AUTO RENTAL			7,373.00
Total			7,373.00	7,373.00
Adjusting Journal Entries JE # 12		N.01a		
To reclass leases				
Marcum 113	Equipment Leases		39,393.00	
835100.7300	EQUIPMENT RENTAL			39,393.00
Total			39,393.00	39,393.00
Adjusting Journal Entries JE # 15		E.04		
To reclass cable TV and cell phone expense from the telephone line				
Marcum 106	Cell Phones		5,646.00	
Marcum 107	Cable TV		2,693.00	
835100.2900	ADMIN CONSULTANTS			
8351840.880	TELEPHONE			8,339.00
Total			8,339.00	8,339.00
Adjusting Journal Entries JE # 17		E.03		
To reclass legal settlement paid to employee				
Marcum 128	Legal Settlement Payment		3,650.00	
8351300.880	LEGAL FEES			3,650.00
Total			3,650.00	3,650.00