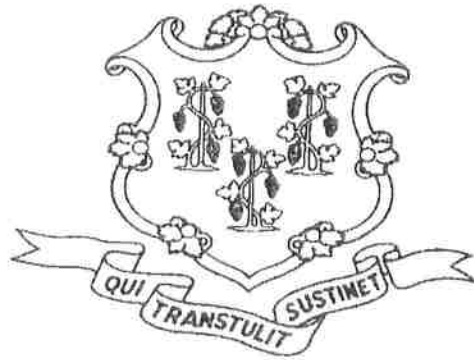


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare C	
Address (No. & Street, City, State, Zip Code) 55 Grand Street, New Britain, CT 06052	
Type of Facility	
<input checked="" 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 2428	RHNS	(Specify)	Medicare Provider 07-5182
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Medicaid Provider Numbers:	CCNH 000010439	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

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General Information

Name of Facility (as licensed) Parkside Rehabilitation and Healthcare Center, LLC o	License No. 2428	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 Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Rehabilitation and Healthcare Center [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 Review Audit

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Donna Stango			Printed Name (Owner) David Blumenkrantz	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

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 Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/b/a Grandview Reh		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 55 Grand Street, New Britain, CT 06052				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/14/2021	
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 860-223-3617		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Parkside Rehabilitation and Healthcare Center, LLC of New Br		Address (No. & Street, City, State, Zip) 55 Grand Street, New Britain, CT 06052		
License Numbers:	CCNH 2428	RHNS (Specify)	Medicare Provider No. 07-5182	
Type of Facility (Check appropriate box(es))				
<input checked="" 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 type="radio"/> Proprietorship <input checked="" 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 Donna Stango		Nursing Home Administrator's License No.:	949	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Parkside Rehabilitation and Healthcare Center	License No. 2428	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		
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
Related Parties***

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of	License No. 2428	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	%**				
		<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.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility Parkside Rehabilitation and Healthcare Center, I	License No. 2428	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 checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire 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
Parkside Rehabilitation and Healthcare Center, LLC of New			2428	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						
Accelerated Care Plus Leasing, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Nursing Equipment	01/01/15	Ongoing Lease	20,857	20,857	
US Bank Equipment Finance	<input type="radio"/>	<input checked="" type="radio"/>	Copier		Ongoing Lease	15,863	15,863	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							36,720	

* 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 Parkside Rehabilitation and Health	License No. 2428	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 Solomon Hirsch, CPA P.C 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 14 Joan Lane, Monsey, NY 10952
--	--

Services Provided by This Firm (*describe fully*)

1 Cost report preparation, reimbursement consulting	\$ 19,247
2 Tax Return/Other Accounting	\$ 2,000
3	\$
4	\$
	Charge for Services Provided
	\$ 21,247

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

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

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

Services Provided by This Firm (*describe fully*)

1 See Attached page 7a	\$ 27,335
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 27,335

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1c

General Information and Questionnaire
Accounting Basis

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	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 (describe fully)				
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 Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Goldman Gruder & Woods, LLC			203-8998900	
2 Jonathan Frankel			202-663-6000	
3 Lamont Hanley & Associates, Inc.			603-625-5547	
4 Murtha Cullina LLP			860-240-6000	
5 Rosenbaum & Associates			215-569-0200	
6 Silverman Shin & Byrne PLLC			212-779-8600	
7 Wisniewski & Sullivan, LLC			860-225-9912	
Address (No. & Street, City, State, Zip Code)				
1 200 Connecticut Avenue Norwalk, CT 06854				
2 1875 Pennsylvania Avenue NW, Washington, DC 20006				
3 1138 Elm St, Manchester, NH 03101				
4 185 Asylum Street Hatford, CT 06103-3469				
5 4 Canaan Circle South Salem NY 10005				
6 88 Pine St, 22nd Floor, NY NY 1005				
7 55 Broad St, New Britain, CT 06053				
Services Provided by This Firm (describe fully)				
1 E Filing Fee			\$ 108	
2 Negotiating a liability with Medline			\$ 1,543	
3 Legal Services			\$ 27	
4 Prepare and review IDR for nursing home			\$ 3,198	
5 Monthly Legal Services			\$ 13,000	
6 General Employee Matters			\$ 7,410	
7 Probate Court Hearings			\$ 2,050	
			Charge for Services Provided	
			\$ 27,335	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT		License No. 2428			Report for Year Ended 9/30/2020				Page 8		of 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	160	160			160	160						
B. On last day of THIS report period	160	160							160	160		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	142	142			142	142						
B. As of midnight of THIS report period	127	127							127	127		
3. Total Number of Days Care Provided During Period												
A. Medicare	6,627	6,627			5,314	5,314			1,313	1,313		
B. Medicaid (Conn.)	37,627	37,627			29,100	29,100			8,527	8,527		
C. Medicaid (other states)												
D. Private Pay	2,245	2,245			2,006	2,006			239	239		
E. State SSI for RCH												
F. Other (Specify) Hospice	601	601			489	489			112	112		
G. Total Care Days During Period (3A thru F)	47,100	47,100			36,909	36,909			10,191	10,191		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	47,100	47,100			36,909	36,909			10,191	10,191		

Schedule of Resident Statistics (Cont'd)

Name of Facility Parkside Rehabilitation and Healthcare Center			License No. 2428			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	10		104			13							
Per Diem Rate													
a. One bed rm.	Various		215.51			500.00							
b. Two bed rms.	Various		215.51			325.00							
c. Three or more bed rms.	Various		215.51			250.00							
7. Total Number of Physical Therapy Treatments						TOTAL	CCNH	RHNS	(Specify)				
A. Medicare - Part B						10,881	10,881						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						3,007	3,007						
2. Restorative Treatments													
C. Other						3,915	3,915						
D. Total Physical Therapy Treatments						17,803	17,803						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B						1,425	1,425						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						413	413						
2. Restorative Treatments													
C. Other						684	684						
D. Total Speech Therapy Treatments						2,522	2,522						
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B						7,246	7,246						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments						1,963	1,963						
2. Restorative Treatments													
C. Other						3,061	3,061						
D. Total Occupational Therapy Treatments						12,270	12,270						

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Parkside Rehabilitation and Healthcare Center, LLC of New	2428	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)	151,669	2,133				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	267,649	13,111				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	55,781	2,191				
c. Dietary Workers	370,859	26,142				
6. Housekeeping Service						
a. Head Housekeeper	13,818	858				
b. Other Housekeeping Workers	336,851	25,376				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	74,242	2,154				
b. Other Maintenance Workers	50,217	2,871				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	72,022	5,790				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	271,071	4,621				
b. RN						
1. Direct Care	695,081	11,726				
2. Administrative**	184,663	5,620				
c. LPN						
1. Direct Care	1,464,468	48,914				
2. Administrative**						
d. Aides and Attendants	1,504,667	91,641				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	123,238	5,676				
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	260,593	7,361				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,896,889	256,185				

* 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
	-					
Inhalation Therapy (Disallow)	\$ 550	11				
Total	\$ 550	11	\$ -	-	\$ -	-

**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	
Parkside Rehabilitation and Healthcare Center, LLC of New Britain,				2428	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	
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, C			2428	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***										
Donna Stango	151.669			Non Discriminatory	Administrator	3,242	A2	N/A		
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		
Parkside Rehabilitation and Healthcare Center, LLC	2428	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	54,621	1006/Contracted				
2. Dentist	7,200	Contracted				
3. Pharmacist	22,744	Contracted				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	407,593	4,601				
b. Other						
6. Social Worker	3,040	Contracted				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	Contracted				
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) Physician Fees	6,900	23				
9. Speech Therapist						
a. Resident Care	137,219	1,436				
b. Other						
10. Occupational Therapist						
a. Resident Care	286,795	3,241				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	116,709	1,395				
2. Administrative***	36,059	222/Contracted				
b. LPN						
1. Direct Care	115,122	2,168				
2. Administrative***						
c. Aides	314,918	10,236				
d. Other						
12. Other (Specify) See Attached Schedule	550	11				
B-13 Total Fees Paid in Lieu of Salaries	1,545,470	23,111				

* 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 Parkside Rehabilitation and Healthcare Center, LLC of N		License No. 2428	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		
Laura W Koski 33 Washington Road, Terryville, CT 06784	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CT Dental Partners, 300 Church Street Wallingford CT	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthPro Therapy Services, P.O. Box 78000, Dept 781668, Detroit, MI 48278-1668	Physcial, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IPC Healthcare, Inc., PO Box 844929, Los Angeles, CA 90084-4929	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Dysphagia Experts, 21 Waterville Road Avon CT 06001	Speech Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
KWLS, Inc. dba worldwide staffing, 175 Dwight Rd, Suite 202, Longmeadow, MA 01106	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ready Nurse, PO Box 301076, Dallas, TX 75303	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC, 653 Main St, Plantsville, CT 06479	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Acute Care Gases Inc, 23 Nutmeg Valley Road, Wolcott CT 06716	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Hospital of Central Connecticut, PO Box 417941, Boston, MA 02241-7941	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, 3333 New Hyde Park Road, New Hyde Park, NY 11042	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Silver Key Medicaid Specialists LLC, Howell Township, NJ 07731	General Nursing Expense	<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
Parkside Rehabilitation and Healthcare Center, LL	2428	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 275,678	275,678		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 111,284	111,284		
4. Social Security (F.I.C.A.)	\$ 432,811	432,811		
5. Health Insurance	\$ 248,791	248,791		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 675	675		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 68,108	68,108		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 131,473	131,473		
d. Accounting and Auditing	\$ 21,247	21,247		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 27,335	27,335		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 32,024	32,024		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 30,700	30,700		
2. Cellular Phones	\$ 3,597	3,597		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 18,129	18,129		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 837,310	837,310		
Subtotal	\$ 2,239,162	2,239,162		

* 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)
	-		
Other Fringe Benefits	\$ 35,770		
Life & Disability	\$ 32,338		
Total	\$ 68,108	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of		License No. 2428	Report for Year Ended 9/30/2020		Page 16	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:			2,239,162	2,239,162		
l. Travel and Entertainment						
1. Resident Travel and Entertainment			\$ 7,643	7,643		
2. Holiday Parties for Staff			\$			
3. Gifts to Staff and Residents			\$			
4. Employee Travel			\$ 4,910	4,910		
5. Education Expenses Related to Seminars and Conventions			\$ 870	870		
6. Automobile Expense (not purchase or depreciation)			\$			
7. Other (Specify) See Attached Schedule			\$			
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expenses)			\$ 35,292	35,292		
2. Advertising Telephone Directory (all such expenses)***			\$			
3. Advertising Other (Specify)*** See Attached Schedule			\$ 16,762	16,762		
4. Fund-Raising***			\$			
5. Medical Records			\$ 172	172		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***			\$			
7. Postage			\$ 2,793	2,793		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule			\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***			\$			
9. Subscriptions			\$ 211	211		
10. Contributions*** See Attached Schedule			\$			
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)			\$ 613,028	613,028		
12. Administrative Management Services**			\$			
13. Other (Specify) See Attached Schedule			\$ 20,475	20,475		
C-14 Total Administrative & General Expenditures			\$ 2,941,318	2,941,318		

* 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)	\$ 6,248		
Marketing Events (Disallow)	\$ 10,514		
Total Other Advertising	\$ 16,762	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Admin Expense>Meals (Disallow)	\$ 362		
Fines & Penalties (Disallow)	\$ 256		
Criminal Checks	\$ 5,743		
Licenses	\$ 1,972		
Bank Fees	\$ 713		
Credit Card Fees (Disallow)	\$ 3,160		
RFMS Fees	\$ 3,578		
Service Charge	\$ 197		
Non-operating Exp (Monthly records storage fee)	\$ 4,494		
Total Other Administrative and General	\$ 20,475	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Parkside Rehabilitation and Healthcare Ce	License No. 2428	Report for Year Ended 9/30/2020	Page 17	of 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 Parkside Rehabilitation and Healthcare Center, LLC of		License No. 2428	Report for Year Ended 9/30/2020	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 339,356	339,356			
2. Non-Food Supplies	\$ 41,581	41,581			
3. Other (<i>Specify</i>) _____ Other Dietary Supplies	\$ 1,423	1,423			
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>) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 382,360	382,360			
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 Parkside Rehabilitation and Healthcare Center, LLC of N		License No. 2428	Report for Year Ended 9/30/2020	Page 19	of 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. \$	3,502	3,502	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	2,000	2,000	
c. Other (Specify) Laundry Supplies		\$	9,803	9,803	
3D. Total Laundry Expenditures (3a + b + c)		\$	15,305	15,305	
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
Parkside Rehabilitation and Healthcare Center, L		2428	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. \$				
	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. \$				
	C. Other (<i>Specify</i>) Housekeeping Supplies		\$ 39,992	39,992		
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 39,992	39,992		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	326,014	326,014		
	b. Medicine Cabinet Drugs	\$	29,980	29,980		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	7,773	7,773		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	2,212	2,212		
	f. X-rays and Related Radiological Procedures***	\$	11,343	11,343		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	45,222	45,222		
	i. Recreation	\$	29,680	29,680		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	434,698	434,698		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 886,922	886,922		

* 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)
	-		
Gen Nsg Exp>Supplies	\$ 183,163		
Gen Nsg Exp>Equip-Minor	\$ 28,146		
Gen Nsg Exp>Equip-Rental	\$ 53,868		
Gen Nsg Exp>Software Rental	\$ 40,138		
Gen Nsg Exp>Incontinence Supplies	\$ 36,399		
Gen Nsg Exp>House	\$ 21,474		
IV Exp>RX (Disallow)	\$ 18,841		
Physical Therapy Exp>Supplies	\$ 189		
Physical Therapy Exp>Equip-Minor	\$ 60		
PEN Exp>Supplies (Disallow)	\$ 10,107		
Wound Care Exp>Supplies (Disallow)	\$ 21,513		
Urological & Ostomy Exp>Supplies (Disallow)	\$ 16,628		
Chargeable Med Supply Exp>Supplies>Adjustments	\$ 741		
Social Services Exp>Supplies	\$ 3,431		
Total Other Resident Care	\$ 434,698	\$ -	\$ -

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

Name of Facility Parkside Rehabilitation and Healthcare Center, LLC of New Britain, CT d/t				License No. 2428	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
Apex Global Solutions, LLC	200 Montebello NY 10901	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	246,000			16	m11
NY Rytes Corp	P.O. Box 588 Cross River NY 10518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contracted Service Expense	21,042			16	m11
BDB Payroll Service	768 Bedford Ave, Brooklyn, NY 11205	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Service	28,792			16	m11
On-Time IT Solutions, Inc.	154 Spring St. Monroe NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Services	38,811			16	m11
Advanced Health Inc.	2 Mc Leod Terrace New City NY 10956	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Management Consulting Services	243,000			16	m11
Ford Medical, LLC	Ridgefield Park NJ 07660	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contracted Service Expense	10,106			20	5l
Northwest Refuse Service, LLC	2001 Windsor Ave, Baltimore, MD 21217	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation & Incineration	21,235			22	6f
US Laboratories	PO Box 845127 Boston MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab Expense	41,679			20	5h
Patient Care Associates Inc	141 Halstead Ave Mamaroneck NY 10543	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Radiology	11,343			20	5f
AccessRN	Street Maumee OH 43537	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contracted Maintenance Expense	15,380			20	5a2
DIRECTV (4685)	PO Box 5006 Carol Stream IL 60197-5006	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cable TV	17,464			20	5i
Frontier 3005	Rochester NY 14602-0550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Telephone Expense	22,438			15	1h1
		<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
Parkside Rehabilitation and Healthcare Center,	2428	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 28,049	28,049				
b. Heat	\$ 33,210	33,210				
c. Light & Power	\$ 105,115	105,115				
d. Water	\$ 69,930	69,930				
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$ 36,720	36,720				
f. Other <i>(itemize)</i>	\$ 87,031	87,031				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 360,055	360,055				
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 5,051	5,051				
d. Movable Equipment	\$ 11,541	11,541				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 16,592	16,592				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 31,354	31,354				
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 31,354	31,354				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 840,000	840,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 180,167	180,167				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 47,179	47,179				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,115,292	1,115,292				

* 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)
	-		
Maintenance Exp>Supplies	\$ 25,183		
Maintenance Exp>Contracted Service	\$ 16,656		
Maintenance Exp>Sanitation & Incineration	\$ 22,590		
Maintenance Exp>Extermination	\$ 4,430		
Maintenance Exp>Landscaping	\$ 16,704		
Maintenance Exp>Equip-Minor	\$ 1,468		
Total Other Repairs and Maintenance	\$ 87,031	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of				
Parkside Rehabilitation and Healthcare Center, LLC of New Britain, C		2428		9/30/2020				23	37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
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		26,906		26,906	7,411	S/L	Various	2,979					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		20,716				S/L	10 Years	2,072					
C-4. Subtotal									5,051				
		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	64,269		64,261	34,895	S/L	Various	7,363	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	20,890				S/L	5 years	4,178	
D-3. Subtotal													11,541
E. Total Depreciation													16,592

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Installed new storage tank	\$ 2,297	10	\$ 230
	Replacement of dish machine	\$ 4,597	10	\$ 460
	Boiler Labor	\$ 13,822	10	\$ 1,382
Total additions for Non-Movable Equipment		\$ 20,716		\$ 2,072 *
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:				
	Wardrobe	\$ 13,539	5	\$ 2,708
	Duracare seating	\$ 4,885	5	\$ 977
	Air cooled cuber	\$ 2,466	5	\$ 493
Total additions for Movable Equipment		\$ 20,890		\$ 4,178 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Phone Repair	\$ 1,340	20	\$ 67
	Service on the Surveillance System	\$ 1,165	20	\$ 58
	HVAC repair	\$ 5,498	20	\$ 275
	Boiler Repair	\$ 3,549	20	\$ 177
	Elevator Repair	\$ 2,945	20	\$ 147
	Boiler Repair	\$ 3,348	20	\$ 167
Total additions for Leasehold Improvement		\$ 17,845		\$ 892 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
NON-MOVABLE EQUIPMENT														
	Supply & install service sink	3/1/2016	S/L	10	3,935	394	788	394	1,182	394	1,576	394	1,970	1,965
	AC startup	4/1/2016	S/L	10	3,404	340	680	340	1,020	340	1,360	340	1,700	1,704
	Repair to roof fans	7/1/2016	S/L	10	3,582	358	716	358	1,074	358	1,432	358	1,790	1,792
	InSinkErator garbage disposal	2/1/2017	S/L	5	2,889	578	578	578	1,156	578	1,734	578	2,312	577
	Sign Installation	2/18/2019	S/L	10	4,404	-	-	-	-	440	440	440	880	3,524
	Convection Steamer	5/23/2019	S/L	10	8,692	-	-	-	-	869	869	869	1,738	6,954
2020 Additions														
	Installed new storage tank	2/1/2020	S/L	10	2,297	-	-	-	-	-	-	230	230	2,067
	Replacement of dish machine	6/1/2020	S/L	10	4,597	-	-	-	-	-	-	460	460	4,137
	Boiler Labor	9/1/2020	S/L	10	13,822	-	-	-	-	-	-	1,382	1,382	12,440
TOTAL NON-MOVABLE EQUIPMENT					47,622	1,670	2,762	1,670	4,432	2,979	7,411	5,051	12,462	35,160
MOVABLE EQUIPMENT														
	4 low beds w/ rails	3/1/2016	S/L	15	3,689	246	492	246	738	246	984	246	1,230	2,459
	2 floor burnishers	4/1/2016	S/L	15	2,716	181	362	181	543	181	724	181	905	1,811
	5 low beds with rails	4/1/2016	S/L	15	4,735	316	632	316	948	316	1,264	316	1,580	3,155
	IT equipment	9/1/2016	S/L	3	6,932	2,311	4,622	2,310	6,932	-	6,932	-	6,932	-
	Lenovo think pads	9/1/2016	S/L	3	5,174	1,725	3,450	1,724	5,174	-	5,174	-	5,174	-
	Laptops, monitors, & desktops	11/1/2016	S/L	3	4,786	1,595	1,595	1,595	3,190	1,595	4,785	-	4,785	1
	3 beds & 5 mattresses	2/1/2017	S/L	15	4,705	314	314	314	628	314	942	314	1,256	3,449
	HP server	5/1/2017	S/L	5	10,369	2,074	2,074	2,074	4,146	2,074	6,220	2,074	8,294	2,075
	Network equipment	6/1/2017	S/L	5	3,201	640	640	640	1,280	640	1,920	640	2,560	641
2018 Additions														
	Website Design	8/1/2018	S/L	5	5,925	-	-	1,185	1,185	1,185	2,370	1,185	3,555	2,370
	Laptops & software	11/5/2017	S/L	5	5,867	-	-	1,173	1,173	1,173	2,346	1,173	3,519	2,348
2019 Additions														
	Network Equipment	12/4/2018	S/L	5	3,000	-	-	-	-	600	600	600	1,200	1,800
	Heavy-Duty Power Lift	3/29/2019	S/L	5	3,170	-	-	-	-	634	634	634	1,268	1,902
2020 Additions														
	Wardrobe	12/1/2019	S/L	5	13,539	-	-	-	-	-	-	2,708	2,708	10,831
	Duracare seating	12/1/2019	S/L	5	4,885	-	-	-	-	-	-	977	977	3,908
	Air cooled cuber	4/1/2020	S/L	5	2,466	-	-	-	-	-	-	493	493	1,973
TOTAL MOVABLE EQUIPMENT					85,159	9,402	14,181	11,758	25,937	8,958	34,895	11,541	46,436	38,723
LEASHOLD IMPROVEMENTS														
	Wiring for repairs to roof fan	3/1/2016	S/L	27	2,741	102	204	102	306	102	408	102	510	2,231
	Elevator work	3/1/2016	S/L	20	3,658	183	366	183	549	183	732	183	915	2,743
	Install piston packing/clean	3/1/2016	S/L	20	6,029	301	602	301	903	301	1,204	301	1,505	4,524
	Fire stopping system	3/1/2016	S/L	25	30,000	1,200	2,400	1,200	3,600	1,200	4,800	1,200	6,000	24,000
	Generator work	3/1/2016	S/L	5	11,964	2,393	4,786	2,393	7,179	2,393	9,572	2,393	11,965	(1)
	Wiring	4/1/2016	S/L	27	3,641	135	270	135	405	135	540	135	675	2,966
	Door equipment	5/1/2016	S/L	15	3,302	220	440	220	660	220	880	220	1,100	2,202
	Tracing and installing new phone lines	6/1/2016	S/L	10	2,718	272	544	272	816	272	1,088	272	1,360	1,358
	Installed sinks	7/1/2016	S/L	20	7,518	376	752	376	1,128	376	1,504	376	1,880	5,638
	Fire coughing	11/1/2016	S/L	20	23,000	1,150	1,150	1,150	2,300	1,150	3,450	1,150	4,600	18,400
	Elevator repairs & parts	11/1/2016	S/L	20	13,800	690	690	690	1,380	690	2,070	690	2,760	11,040
	Repaired walls of the bldg	12/1/2016	S/L	20	9,040	452	452	452	904	452	1,356	452	1,808	7,232
	Resident room, bathroom repair	12/1/2016	S/L	20	6,350	318	318	318	636	318	954	318	1,272	5,078

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
	Resident room, bathroom repair	1/1/2017	S/L	20	3,000	150	150	150	300	150	450	150	600	2,400
	Floor 1 PT closet	2/1/2017	S/L	20	2,000	100	100	100	200	100	300	100	400	1,600
	Floor 2 south wing shower room	2/1/2017	S/L	20	2,500	125	125	125	250	125	375	125	500	2,000
	Plumbing - pipe repair	2/1/2017	S/L	25	3,069	123	123	123	246	123	369	123	492	2,577
	Door replacement	4/1/2017	S/L	20	2,769	138	138	138	276	138	414	138	552	2,217
	Hot-water pump	5/1/2017	S/L	10	3,146	315	315	315	630	315	945	315	1,260	1,886
	Roofing	7/1/2017	S/L	27	9,800	363	363	363	726	363	1,089	363	1,452	8,348

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
	Flooring	7/1/2017	S/L	20	16,331	817	817	817	1,634	817	2,451	817	3,268	13,063
	Lock System	7/1/2017	S/L	20	11,757	588	588	588	1,176	588	1,764	588	2,352	9,405
2018 Additions														
	Replace railing	10/1/2017	S/L	15	5,956	-	-	397	397	397	794	397	1,191	4,765
	Doors project-part 1/2	10/10/2017	S/L	20	7,875	-	-	394	394	394	788	394	1,182	6,693
	installed boiler room pump 1/2	10/18/2017	S/L	20	3,146	-	-	157	157	157	314	157	471	2,675
	plumbing repair	10/18/2017	S/L	25	6,370	-	-	255	255	255	510	255	765	5,605
	Doors project-part 2/2	11/9/2017	S/L	20	7,875	-	-	394	394	394	788	394	1,182	6,693
	installed boiler room pump 2/2	11/1/2017	S/L	20	3,146	-	-	157	157	157	314	157	471	2,675
	Outlets Installation 1/2	11/30/2017	S/L	20	1,436	-	-	72	72	72	144	72	216	1,220
	Outlets Installation 2/2	11/30/2017	S/L	20	1,107	-	-	55	55	55	110	55	165	942
	Generator electric wiring 1/2	12/1/2017	S/L	20	6,711	-	-	336	336	336	672	336	1,008	5,703
	air duct cleaning-1/3	12/8/2017	S/L	20	38,710	-	-	1,936	1,936	1,936	3,872	1,936	5,808	32,902
	Boiler room piping 1/2	12/18/2017	S/L	20	2,364	-	-	118	118	118	236	118	354	2,010
	boiler leak 1/2	12/15/2017	S/L	20	1,633	-	-	82	82	82	164	82	246	1,387
	boiler leak 2/2	12/17/2017	S/L	20	1,106	-	-	55	55	55	110	55	165	941
	Generator Electric wiring 2/2	1/3/2018	S/L	20	6,711	-	-	336	336	336	672	336	1,008	5,703
	Boiler room piping 2/2	1/1/2018	S/L	20	2,364	-	-	118	118	118	236	118	354	2,010
	boiler mixing valve piping	1/1/2018	S/L	20	3,999	-	-	200	200	200	400	200	600	3,399
	installed boiler room pump 2/2	1/1/2018	S/L	20	3,146	-	-	157	157	157	314	157	471	2,675
	sign installation	1/3/2018	S/L	10	4,139	-	-	414	414	414	828	414	1,242	2,897
	flooring project	2/6/2018	S/L	20	78,545	-	-	3,927	3,927	3,927	7,854	3,927	11,781	66,764
	stairwell door replacement full	2/20/2018	S/L	20	3,789	-	-	189	189	189	378	189	567	3,222
	additional bathroom exhaust	2/1/2018	S/L	20	3,031	-	-	152	152	152	304	152	456	2,575
	replaced motor in dishmachine	2/20/2018	S/L	10	3,150	-	-	315	315	315	630	315	945	2,205
	generator ATS purchase	4/2/2018	S/L	5	7,019	-	-	1,404	1,404	1,404	2,808	1,404	4,212	2,807
	flooring project	5/2/2018	S/L	20	6,067	-	-	303	303	303	606	303	909	5,158
	fire wall & door installation	5/1/2018	S/L	20	7,200	-	-	360	360	360	720	360	1,080	6,120
	pavement strip	7/1/2018	S/L	20	32,690	-	-	1,634	1,634	1,634	3,268	1,634	4,902	27,788
	replaced flooring	9/1/2018	S/L	20	2,867	-	-	143	143	143	286	143	429	2,438
	test wire and connect cameras	9/1/2018	S/L	5	9,225	-	-	1,845	1,845	1,845	3,690	1,845	5,535	3,690
2019 Additions														
	Electrical Work	10/1/2018	S/L	20	6,977	-	-	-	-	349	349	349	698	6,279
	Elevator repair	10/1/2018	S/L	20	3,350	-	-	-	-	168	168	168	336	3,014
	Flooring for common areas	10/1/2018	S/L	20	53,285	-	-	-	-	2,664	2,664	2,664	5,328	47,957
	Sink Repair	2/18/2019	S/L	20	2,596	-	-	-	-	130	130	130	260	2,336
	Sliding door control updates	3/1/2019	S/L	20	2,972	-	-	-	-	149	149	149	298	2,674
	Installation of doors	4/1/2019	S/L	20	5,483	-	-	-	-	274	274	274	548	4,935
	Paving Sidewalk	6/13/2019	S/L	20	3,517	-	-	-	-	176	176	176	352	3,165
	Elevator repair	6/20/2019	S/L	20	2,725	-	-	-	-	136	136	136	272	2,453

**GRANDVIEW REHABILITATION AND HEALTHCARE CENTER
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
2020 Additions														
	Phone Repair	2/1/2020	S/L	20	1,340	-	-	-	-	-	-	67	67	1,273
	Service on the Surveillance System	2/1/2020	S/L	20	1,165	-	-	-	-	-	-	58	58	1,107
	HVAC repair	7/1/2020	S/L	20	5,498	-	-	-	-	-	-	275	275	5,223
	Boiler Repair	9/1/2020	S/L	20	3,549	-	-	-	-	-	-	177	177	3,372
	Elevator Repair	9/1/2020	S/L	20	2,945	-	-	-	-	-	-	147	147	2,798
	Boiler Repair	10/1/2020	S/L	20	3,348	-	-	-	-	-	-	167	167	3,181
TOTAL LEASEHOLD IMPROVEMENTS					538,259	10,511	15,693	26,416	42,109	30,462	72,571	31,353	103,924	434,335
TOTAL ASSETS PER CR SCHEDULE					671,040	21,583	32,636	39,844	72,478	42,397	114,877	47,945	162,822	508,218
TOTAL ASSETS PER TRIAL BALANCE					671,040					37,201	121,286	37,201	121,286	549,754
VARIANCE					(0)	21,583	32,636	39,844	72,478	5,196	(6,409)	10,744	41,536	(41,536)
F/S vs C/R NBV - Page 31, Line B9					41,536									
F/S vs C/R NBV - Page 36, Line F1					(10,744)									

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New			2428		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	520,414	72,571			30,462	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				17,845				892	
C-4. Subtotal									31,354
D. Total Amortization									31,354

* 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.

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

Name of Facility Parkside Rehabilitation and Healthcare	License No. 2428	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				
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Grand Street Real Estate, LLC, 2071 Flatbush Avenue Suite 22, Brooklyn, NY 11234	Building, real/personal property, equipment	03/01/16	3 Years	840,000

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
Parkside Rehabilitation and Healthcare		2428	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	
Parkside Rehabilitation and Healthc		2428		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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$	26,193	26,193	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	77,007	77,007	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	2,633	2,633	
Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	105,833	105,833	
15. Total All Expenditures (A-13 thru C-14)				\$	13,289,436	13,289,436	

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D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Parkside Rehabilitation and Healthcare Center, LLC of New Br			2428	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.	13	B10a	Occupational Therapy	\$ 286,795	286,795		
7.			Other - See attached Schedule	\$ 550	550		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 131,473	131,473		
10.			Accounting	\$			
10a.			Legal	\$ 15,077	15,077		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 2,157	2,157		
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 *	\$ 16,762	16,762		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 17,879	17,879		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 3,778	3,778		
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)				\$ 474,471	474,471		

(Carry Subtotal forward to next page)

* All except "Help Wanted".

** 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	b12o	Inhalation Therapy (Disallow)	\$ 550		
Total Other Fees Adjustments			\$ 550	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties (Disallow)	\$ 256		
16	m13	Admin Expense>Meals (Disallow)	\$ 362		
16	m13	Credit Card Fees	\$ 3,160		
Total Other A&G Adjustments			\$ 3,778	\$ -	\$ -

**Grandview Rehabilitation and Healthcare Center
 Disallowance Schedule for Cell Phones
 September 30, 2020**

	<u>Amount</u>
Total Cell Phone Expense	3,597 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 2,157</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare Center, LLC of New H				2428	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 474,471	474,471		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 326,014	326,014		
28.	20	5d	Ambulance/Limousine	\$ 7,773	7,773		
29.	20	5f	X-rays, etc	\$ 11,343	11,343		
30.	20	5h	Laboratory	\$ 45,222	45,222		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,212	2,212		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 84,541	84,541		
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	\$ 132	132		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
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)				\$ 951,708	951,708		

*** 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	5i	Cable Television (See Attached)	\$ 17,452		
20	51	IV Exp>RX (Disallow)	\$ 18,841		
20	51	PEN Exp>Supplies (Disallow)	\$ 10,107		
20	51	Wound Care Exp>Supplies (Disallow)	\$ 21,513		
20	51	Urological & Ostomy Exp>Supplies (Disallow)	\$ 16,628		
Total Other Ancillary Costs			\$ 84,541	\$ -	\$ -

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)
30	IV 8	Medical Records	\$ 132		
Total Other Adjustments			\$ 132	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Grandview Rehabilitation and Healthcare Center
Disallowance Schedule for Cable TV
September 30, 2020**

	<u>Amount</u>	
Total Cable TV Expense acct # 8510-087-00	\$ 21,052	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>	
Revised Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 17,452</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Parkside Rehabilitation and Healthcare	C 2428	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>)	\$ 30,570,090	30,570,090				
b. Medicaid Room and Board Contractual Allowance **	\$ (22,326,279)	(22,326,279)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,899,120	3,899,120				
b. Medicare Room and Board Contractual Allowance **	\$ (861,026)	(861,026)				
4. a. Private-Pay Residents and Other	\$ 3,397,123	3,397,123				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,776,270)	(1,776,270)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 151,699	151,699				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (150,507)	(150,507)				
c. Prescription Drugs - Non-Medicare	\$ 23,742	23,742				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (22,918)	(22,918)				
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	\$ 341,683	341,683				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (188,059)	(188,059)				
c. Physical Therapy - Non-Medicare	\$ 226,231	226,231				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (216,473)	(216,473)				
4. a. Speech Therapy - Medicare	\$ 130,395	130,395				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (75,081)	(75,081)				
c. Speech Therapy - Non-Medicare	\$ 99,861	99,861				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (98,410)	(98,410)				
5. a. Occupational Therapy - Medicare	\$ 231,205	231,205				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (157,149)	(157,149)				
c. Occupational Therapy - Non-Medicare	\$ 165,351	165,351				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (161,253)	(161,253)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 2,411	2,411				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (28,660)	(28,660)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,176,826	13,176,826				
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>)	\$ 153	153				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 125	125				
V. Total Other Revenue (I thru 8)	\$ 278	278				
VI. Total All Revenue (III +V)	\$ 13,177,104	13,177,104				

* 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	Vaccine Rev>Medicare B	\$ 2,411		
Total Other Resident Revenue - Medicare		\$ 2,411	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6B	Vaccine Rev>Medicaid	\$ 942		
30 II 6B	Vaccine Rev>Medicaid>C/A	\$ (942)		
30 II 6B	Vaccine Rev>Insurance	\$ 118		
30 II 6B	Vaccine Rev>Insurance>C/A	\$ (118)		
30 II 6B	Other Rev>Medicaid>Adjustments	\$ (28,660)		
30 II 6B	Other Rev>Write-offs-Sequester			
Total Other Resident Revenue		\$ (28,660)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest(Inc)/Exp>Income		\$ 153		
Total Interest Income			\$ 153	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records	\$ 132		
30 IV 8	Medicare A>Prior Year	\$ (7)		
Total Other Revenue		\$ 125	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare	2428	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (on hand and in banks)			\$	2,301,718
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,230,518
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,098,785
4. Inventories			\$	
5. Prepaid Expenses			\$	(88,204)
a. _____				
b. _____				
c. _____				
d. See Schedule		(88,204)		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,542,817
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>538,259</u>		\$	434,334
	Accum. Depreciation <u>103,925</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>47,622</u>		\$	35,160
	Accum. Depreciation <u>12,462</u>	Net		
6. Movable Equipment	*Historical Cost <u>85,159</u>		\$	38,723
	Accum. Depreciation <u>46,436</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	41,536
F/S v/s C/R NBV		41,536		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	549,752

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 3,384
31	A5	Prepaid Expense->Licenses	\$ 568
31	A5	Prepaid Expense->Insurance	\$ (143,087)
31	A5	Prepaid Expense->RE Taxes	\$ 50,931
Total Prepaid Expenses			\$ (88,204)

Schedule of Other Current Assets (Itemized) 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 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	Other Current Payable->Resident Funds	\$ 92,035
33	A12	AR Related Payable->Write-offs-Sequester	\$ (23,584)
33	A12	Accrued Wages & Related->Retirement WH	\$ 23,677
33	A12	Other Accrued	\$ 3,545,455
33	A12	Other Accrued->Accounting Fees	\$ 7,828
33	A12	Other Accrued->Provider Tax	\$ 61
33	A12	Other Accrued->Insurance	\$ (220,387)
33	A12	Current Debt->Working Capital	\$ 500,000
33	A12	Current Debt->Working Capital->Add-on	\$ 1,228,137
Total Other Current Liabilities (Itemize)			\$ 5,153,224

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 Parkside Rehabilitation and Healthcare C	License No. 2428	Report for Year Ended 9/30/2020	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 5,092,569	
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>)				
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				\$ 3,917
Other Assets>Deposits			3,916	
Rounding			1	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 3,917
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 5,096,486

* 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
Parkside Rehabilitation and Healthcare Center,		2428	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	959,972
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	314,513
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	130,901
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>)				\$	5,153,224

See Schedule					5,153,224
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	6,558,610

* 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 Parkside Rehabilitation and Healthcare Cent		License No. 2428	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				6,558,610	
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>)					\$
Due to Liability		1,307,678			1,307,678
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 1,307,678
C. Total All Liabilities (Lines A-13 + B-5)					\$ 7,866,288

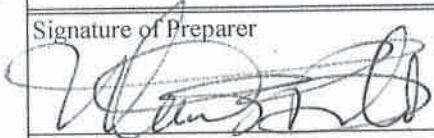
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Parkside Rehabilitation and Healthcare	2428	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			\$	(2,668,214)
6. Gain or Loss for Period			\$	(101,588)
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	(2,769,802)
C. Total Reserves and Net Worth			\$	(2,769,802)
D. Total Liabilities, Reserves, and Net Worth			\$	5,096,486

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Parkside Rehabilitation and Healthcare C	2428	9/30/2020	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(2,668,216)		
B. Total Revenue (From Statement of Revenue Page 30)			\$	13,177,104		
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	13,278,692		
D. Net Income or Deficit			\$	(101,588)		
E. Balance			\$	(2,769,804)		
F. Additions						
1. Additional Capital Contributed (itemize)						
Expenses Per Page 27	\$13,289,436					
F/S vs C/R Depreciation	\$(10,744)					
Rounding	\$(1)					
Expenses Per F/S	\$13,278,69					
2. Other (itemize)						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners (Specify)						
Name and Address (No., City, State, Zip)	Title	Amount				
2. Other Withdrawings (Specify)						
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	(2,769,804)		

I. Preparer's/Reviewer's Certification

Name of Facility Parkside Rehabilitation and Healthcare		License No. 2428	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" 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 		Title PRINCIPAL		Date Signed 2/4/21	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Shlomo Brisk				Phone Number 845-746-5074	
Contact Email Address sbrisk@axgsolutions.com					

Client: **Grandview Rehabilitation and Healthcare Center**
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	CJE1	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020					9/30/2020	9/30/2019
1000-400-15	Cash>Petty Cash>Other	2,905.00					2,905.00	2,885.00
1000-402-00	Cash>Facility Deposits	178,375.00					178,375.00	6,426.00
1000-403-00	Cash>Operating	213,662.00					213,662.00	414,819.00
1000-403-15	Cash>Operating>Other	0.00					0.00	0.00
1000-421-00	Cash>Resident Funds	(5,970.00)					(5,970.00)	263.00
1000-421-15	Cash>Resident Funds>Other	0.00					0.00	0.00
1005-000-00	Restricted Cash	1,820,711.00					1,820,711.00	0.00
1005-421-00	Restricted Cash>Resident Funds	92,035.00					92,035.00	54,222.00
1005-421-15	Restricted Cash>Resident Funds>Other	0.00					0.00	0.00
1010-000-15	Accounts Receivable>Other	(89,618.00)					(89,618.00)	(93,228.00)
1010-201-00	Accounts Receivable>Medicare A	553,063.00					553,063.00	338,941.00
1010-203-00	Accounts Receivable>Privale	662,665.00					662,665.00	379,863.00
1010-204-00	Accounts Receivable>Medicaid	1,877,387.00					1,877,387.00	1,592,828.00
1010-207-00	Accounts Receivable>Hospice	16,075.00					16,075.00	45,371.00
1010-208-00	Accounts Receivable>Insurance	310,681.00					310,681.00	51,723.00
1010-211-00	Accounts Receivable>Medicare HMO	(53,642.00)					(53,642.00)	(49,441.00)
1010-409-00	Accounts Receivable>Clearing	(11,030.00)					(11,030.00)	375.00
1010-439-00	Accounts Receivable>Resident Refunds	(12,171.00)					(12,171.00)	(6,700.00)
1010-450-00	Accounts Receivable>Allow for Doubtful Accts	(895,389.00)					(895,389.00)	(763,916.00)
1010-457-00	Accounts Receivable>Write-offs-Uncollectible	979,400.00					979,400.00	775,240.00
1010-457-15	Accounts Receivable>Write-offs-Uncollectible>Other	(3.00)					(3.00)	(2.00)
1011-409-00	AR Related Receivables>Clearing	0.00					0.00	0.00
1015-201-00	Third Party Settl>Medicare A	(4,486.00)					(4,486.00)	(27,228.00)
1015-201-75	Third Party Settl>Medicare A>Non-dual Bad Debts	14,998.00					14,998.00	44,676.00
1015-201-76	Third Party Settl>Medicare A>Dual Bad Debts	0.00					0.00	17.00
1030-000-00	Prepaid Expenses	3,384.00					3,384.00	3,068.00
1030-089-00	Prepaid Expenses>Licenses	568.00					568.00	158.00
1030-208-00	Prepaid Expenses>Insurance	(143,087.00)					(143,087.00)	159,554.00
1030-608-00	Prepaid Expenses>Computer Software	0.00					0.00	0.00
1030-766-00	Prepaid Expenses>RE Taxes	50,931.00					50,931.00	50,434.00
1030-767-00	Prepaid Expenses>Personal Prop Taxes	0.00					0.00	0.00
1035-575-00	Other Current Receivables>Due to/from Prior Owner	1,088,273.00					1,088,273.00	1,100,043.00
1050-603-00	Fixed Assets>Leasehold Improvements	495,399.00					495,399.00	477,555.00
1050-604-00	Fixed Assets>Equip-Fixed	90,482.00					90,482.00	69,766.00
1050-605-00	Fixed Assets>Equip-Major Moveable	42,905.00					42,905.00	22,014.00
1050-607-00	Fixed Assets>Computer Hardware	36,329.00					36,329.00	36,329.00
1050-608-00	Fixed Assets>Computer Software	5,925.00					5,925.00	5,925.00
1051-603-00	Accum Depn>Leasehold Improvements	(55,688.00)					(55,688.00)	(37,899.00)
1051-604-00	Accum Depn>Equip-Fixed	(18,018.00)					(18,018.00)	(10,620.00)
1051-605-00	Accum Depn>Equip-Major Moveable	(18,959.00)					(18,959.00)	(11,238.00)
1051-607-00	Accum Depn>Computer Hardware	(24,342.00)					(24,342.00)	(22,023.00)
1051-608-00	Accum Depn>Computer Software	(4,279.00)					(4,279.00)	(2,304.00)
1062-000-00	Deferred Financing Costs	0.00					0.00	0.00
1080-671-00	Other Assets>Deposits	3,916.00					3,916.00	10,180.00
1080-672-00	Other Assets>Lease Security Deposits	0.00					0.00	0.00
2005-000-00	Accounts Payable	(1,081,576.00)					(1,081,576.00)	(1,360,366.00)
2010-421-00	Other Current Payables>Resident Funds	(92,035.00)					(92,035.00)	(54,222.00)
2010-575-00	Other Current Payables>Due to/from Prior Owner	0.00					0.00	0.00
2011-201-00	AR Related Payables>Medicare A	(593,802.00)					(593,802.00)	0.00
2011-201-17	AR Related Payables>Medicare A>Add-on	(1,020,355.00)					(1,020,355.00)	0.00
2011-204-00	AR Related Payables>Medicaid	121,604.00					121,604.00	(33,476.00)
2011-204-17	AR Related Payables>Medicaid>Add-on	(492,743.00)					(492,743.00)	0.00
2011-456-00	AR Related Payables>Write-offs-Sequester	23,584.00					23,584.00	15,128.00
2020-001-00	Accrued Wages & Related>Wages	(169,210.00)					(169,210.00)	(149,723.00)
2020-722-00	Accrued Wages & Related>FICA Tax-Employer	(130,901.00)					(130,901.00)	0.00
2020-741-00	Accrued Wages & Related>Misc. PR Deduction	(15,370.00)					(15,370.00)	4,960.00
2020-742-00	Accrued Wages & Related>Retirement WH	(23,677.00)					(23,677.00)	(12,820.00)
2020-744-00	Accrued Wages & Related>Union Dues W/H	0.00					0.00	0.00
2020-745-00	Accrued Wages & Related>Garnishments W/H	0.00					0.00	0.00
2020-749-00	Accrued Wages & Related>Optional Benefit W/H	0.00					0.00	0.00
2020-755-00	Accrued Wages & Related>Unclaimed PR Checks	0.00					0.00	0.00
2020-756-00	Accrued Wages & Related>Benefit Time	(157,540.00)					(157,540.00)	(128,171.00)
2020-758-00	Accrued Wages & Related>Worker's Comp Payable	27,607.00					27,607.00	0.00
2025-000-00	Other Accrued	(3,545,455.00)					(3,545,455.00)	(2,672,742.00)
2025-000-15	Other Accrued>Other	0.00					0.00	0.00
2025-000-16	Other Accrued>Adjustments	0.00					0.00	0.00
2025-064-00	Other Accrued>Accounting Fees	(7,828.00)					(7,828.00)	(7,850.00)
2025-118-00	Other Accrued>Provider Tax	(63.00)					(63.00)	483.00
2025-208-00	Other Accrued>Insurance	220,387.00					220,387.00	(60,194.00)
2025-766-00	Other Accrued>RE Taxes	0.00					0.00	0.00
2030-783-00	Current Debt>Working Capital	(500,000.00)					(500,000.00)	(1,525,000.00)
2030-783-17	Current Debt>Working Capital>Add-on	(1,228,137.00)					(1,228,137.00)	0.00
2035-620-00	Long Term Debt>Capital Lease-Equip	0.00					0.00	0.00
2040-000-00	Due To/(From)	(1,307,678.00)					(1,307,678.00)	(1,302,299.00)
2040-000-90	Due To/(From)>Realty	0.00					0.00	0.00
2040-940-00	Due To/(From)>Related Parties	0.00					0.00	0.00
3015-980-00	Members' Equity>Capital Contributions	35,000.00					35,000.00	35,000.00
3015-981-00	Members' Equity>Capital Distributions	0.00					0.00	0.00
3015-981-15	Members' Equity>Capital Distributions>Other	0.00					0.00	0.00
3015-997-00	Members' Equity>Retained Earnings	2,633,214.00					2,633,214.00	2,927,131.00
5001-201-01	R&B>Medicare A>Certified	(3,923,200.00)					(3,923,200.00)	(2,889,600.00)
5001-201-03	R&B>Medicare A>C/A	861,026.00					861,026.00	830,381.00
5001-201-16	R&B>Medicare A>Adjustments	24,080.00					24,080.00	12,043.00
5001-203-01	R&B>Private>Certified	(1,132,800.00)					(1,132,800.00)	(1,332,800.00)
5001-203-03	R&B>Private>C/A	753,071.00					753,071.00	894,685.00

Account	Description	UNADJ	JE Ref #	CJE1	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020					9/30/2020	9/30/2019
5001-203-16	R&B>Private>Adjustments	(267,926.00)					(267,926.00)	(277,500.00)
5001-204-01	R&B>Medicaid>Certified	(30,660,800.00)					(30,660,800.00)	(33,347,200.00)
5001-204-03	R&B>Medicaid>C/A	22,326,279.00					22,326,279.00	24,426,432.00
5001-204-16	R&B>Medicaid>Adjustments	90,710.00					90,710.00	207,377.00
5001-204-77	R&B>Medicaid>Reserve	0.00					0.00	0.00
5001-207-01	R&B>Hospice>Certified	(492,800.00)					(492,800.00)	(401,600.00)
5001-207-03	R&B>Hospice>C/A	358,776.00					358,776.00	294,511.00
5001-207-16	R&B>Hospice>Adjustments	2,853.00					2,853.00	15,647.00
5001-208-01	R&B>Insurance>Certified	(36,800.00)					(36,800.00)	(25,600.00)
5001-208-03	R&B>Insurance>C/A	13,150.00					13,150.00	18,458.00
5001-208-16	R&B>Insurance>Adjustments	1,800.00					1,800.00	(2,483.00)
5001-211-01	R&B>Medicare HMO>Certified	(1,436,000.00)					(1,436,000.00)	(725,600.00)
5001-211-03	R&B>Medicare HMO>C/A	648,420.00					648,420.00	357,134.00
5001-211-16	R&B>Medicare HMO>Adjustments	(32,597.00)					(32,597.00)	(41,307.00)
5012-201-00	Pharmacy Rev>Medicare A	150,507.00					150,507.00	239,975.00
5012-201-03	Pharmacy Rev>Medicare A>C/A	(1,192.00)					(1,192.00)	0.00
5012-202-00	Pharmacy Rev>Medicare B	(705.00)					(705.00)	0.00
5012-203-00	Pharmacy Rev>Private	0.00					0.00	0.00
5012-204-00	Pharmacy Rev>Medicaid	(20,861.00)					(20,861.00)	(31,862.00)
5012-208-00	Pharmacy Rev>Insurance	20,742.00					20,742.00	31,862.00
5012-208-03	Pharmacy Rev>Insurance>C/A	(2,176.00)					(2,176.00)	(1,543.00)
5012-211-00	Pharmacy Rev>Medicare HMO	2,176.00					2,176.00	1,543.00
5012-211-03	Pharmacy Rev>Medicare HMO>C/A	0.00					0.00	0.00
5020-000-03	Therapy Rev>C/A	0.00					0.00	0.00
5020-204-03	Therapy Rev>Medicaid>C/A	(75,081.00)					(75,081.00)	(113,562.00)
5025-201-00	Speech Therapy Rev>Medicare A	75,081.00					75,081.00	113,562.00
5025-201-03	Speech Therapy Rev>Medicare A>C/A	(55,314.00)					(55,314.00)	(51,278.00)
5025-202-00	Speech Therapy Rev>Medicare B	0.00					0.00	0.00
5025-202-03	Speech Therapy Rev>Medicare B>C/A	(360.00)					(360.00)	(3,802.00)
5025-203-00	Speech Therapy Rev>Private	(32,776.00)					(32,776.00)	(30,637.00)
5025-204-00	Speech Therapy Rev>Medicaid	32,776.00					32,776.00	30,637.00
5025-204-03	Speech Therapy Rev>Medicaid>C/A	(66,725.00)					(66,725.00)	(22,613.00)
5025-208-00	Speech Therapy Rev>Insurance	65,634.00					65,634.00	20,477.00
5025-208-03	Speech Therapy Rev>Insurance>C/A	(188,059.00)					(188,059.00)	(208,790.00)
5026-201-00	Physical Therapy Rev>Medicare A	188,059.00					188,059.00	208,790.00
5026-201-03	Physical Therapy Rev>Medicare A>C/A	(153,624.00)					(153,624.00)	(223,666.00)
5026-202-00	Physical Therapy Rev>Medicare B	0.00					0.00	0.00
5026-202-03	Physical Therapy Rev>Medicare B>C/A	(3,327.00)					(3,327.00)	(8,964.00)
5026-203-00	Physical Therapy Rev>Private	0.00					0.00	0.00
5026-203-03	Physical Therapy Rev>Private>C/A	(83,420.00)					(83,420.00)	(119,960.00)
5026-204-00	Physical Therapy Rev>Medicaid	83,411.00					83,411.00	119,212.00
5026-204-03	Physical Therapy Rev>Medicaid>C/A	(19.00)					(19.00)	0.00
5026-207-03	Physical Therapy Rev>Hospice>C/A	(139,484.00)					(139,484.00)	(81,651.00)
5026-208-00	Physical Therapy Rev>Insurance	133,081.00					133,081.00	65,737.00
5026-208-03	Physical Therapy Rev>Insurance>C/A	(157,149.00)					(157,149.00)	(226,527.00)
5027-201-00	Occup Therapy Rev>Medicare A	157,149.00					157,149.00	226,527.00
5027-201-03	Occup Therapy Rev>Medicare A>C/A	(74,056.00)					(74,056.00)	(197,092.00)
5027-202-00	Occup Therapy Rev>Medicare B	0.00					0.00	0.00
5027-202-03	Occup Therapy Rev>Medicare B>C/A	827.00					827.00	(5,091.00)
5027-203-00	Occup Therapy Rev>Private	0.00					0.00	0.00
5027-203-03	Occup Therapy Rev>Private>C/A	(48,468.00)					(48,468.00)	(102,820.00)
5027-204-00	Occup Therapy Rev>Medicaid	48,468.00					48,468.00	102,587.00
5027-204-03	Occup Therapy Rev>Medicaid>C/A	(18.00)					(18.00)	0.00
5027-207-03	Occup Therapy Rev>Hospice>C/A	(117,710.00)					(117,710.00)	(80,503.00)
5027-208-00	Occup Therapy Rev>Insurance	112,803.00					112,803.00	68,653.00
5027-208-03	Occup Therapy Rev>Insurance>C/A	0.00					0.00	0.00
5028-201-00	Inhal Therapy Rev>Medicare A	0.00					0.00	0.00
5058-201-00	Lab Rev>Medicare A	0.00					0.00	0.00
5058-204-00	Lab Rev>Medicaid	0.00					0.00	0.00
5060-201-00	Vaccine Rev>Medicare A	0.00					0.00	0.00
5060-201-03	Vaccine Rev>Medicare A>C/A	(2,411.00)					(2,411.00)	(2,251.00)
5060-202-00	Vaccine Rev>Medicare B	(942.00)					(942.00)	(98.00)
5060-204-00	Vaccine Rev>Medicaid	942.00					942.00	98.00
5060-204-03	Vaccine Rev>Medicaid>C/A	(118.00)					(118.00)	0.00
5060-208-00	Vaccine Rev>Insurance	118.00					118.00	0.00
5060-208-03	Vaccine Rev>Insurance>C/A	(132.00)					(132.00)	0.00
5900-025-00	Other Rev>Miscellaneous	0.00					0.00	0.00
5900-054-00	Other Rev>Barber & Beauty	0.00					0.00	0.00
5900-078-00	Other Rev>Vending Machines	7.00					7.00	0.00
5900-201-98	Other Rev>Medicare A>Prior Year	0.00					0.00	0.00
5900-204-16	Other Rev>Medicaid>Adjustments	28,660.00					28,660.00	42,494.00
5900-456-00	Other Rev>Write-offs-Sequester	183,163.00					183,163.00	102,711.00
6115-022-00	Gen Nsg Exp>Supplies	36,059.00					36,059.00	28,811.00
6115-024-00	Gen Nsg Exp>Contracted Service	0.00					0.00	0.00
6115-024-92	Gen Nsg Exp>Contracted Service>Global	429.00					429.00	347.00
6115-026-00	Gen Nsg Exp>Forms & Printing	345.00					345.00	904.00
6115-032-00	Gen Nsg Exp>Training & Educ	0.00					0.00	0.00
6115-034-00	Gen Nsg Exp>Dues & Subscriptions	36,000.00					36,000.00	36,000.00
6115-046-00	Gen Nsg Exp>Med Director Fees	2,212.00					2,212.00	4,906.00
6115-053-00	Gen Nsg Exp>Oxygen	0.00					0.00	47.00
6115-054-00	Gen Nsg Exp>Barber & Beauty	6,900.00					6,900.00	5,600.00
6115-056-00	Gen Nsg Exp>Physician Fees	34,825.00					34,825.00	13,105.00
6115-067-00	Gen Nsg Exp>Hiring	0.00					0.00	0.00
6115-068-00	Gen Nsg Exp>Ads & PR	0.00					0.00	731.00
6115-069-00	Gen Nsg Exp>Licenses	28,146.00					28,146.00	39,112.00
6115-080-00	Gen Nsg Exp>Equip-Minor	74,725.00					74,725.00	39,560.00
6115-081-00	Gen Nsg Exp>Equip-Rental							
						RJE - 1	(20,857.00)	
							(20,857.00)	
6115-082-00	Gen Nsg Exp>Software Rental	40,138.00					40,138.00	37,759.00

Account	Description	UNADJ	JE Ref #	CJE1	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020					9/30/2020	9/30/2019
6115-102-00	Gen Nsg Exp>Incontinence Supplies	36,399.00					36,399.00	48,631.00
6115-103-00	Gen Nsg Exp>House	21,474.00					21,474.00	21,435.00
6115-103-15	Gen Nsg Exp>House>Other	19,415.00					19,415.00	21,389.00
6115-103-17	Gen Nsg Exp>House>Add-on	7,925.00					7,925.00	10,685.00
6115-131-00	Gen Nsg Exp>Dental	7,200.00					7,200.00	7,200.00
6115-279-00	Gen Nsg Exp>Transportation	1,266.00					1,266.00	27.00
6115-279-15	Gen Nsg Exp>Transportation>Other	6,377.00					6,377.00	9,773.00
6115-285-00	Gen Nsg Exp>Ambulance services	7,773.00					7,773.00	11,989.00
6116-001-25	InService Exp>Wages>RN	0.00					0.00	0.00
6116-001-26	InService Exp>Wages>LPN	47,115.00					47,115.00	8,530.00
6116-002-26	InService Exp>OT Wages>LPN	1,897.00					1,897.00	0.00
6116-008-25	InService Exp>Bonus Pay>RN	0.00					0.00	0.00
6116-008-26	InService Exp>Bonus Pay>LPN	2,032.00					2,032.00	53.00
6116-010-00	InService Exp>Wages-V,H,S	7,286.00					7,286.00	2,351.00
6116-011-00	InService Exp>Wages-Holiday	0.00					0.00	(201.00)
6116-017-00	InService Exp>Workers Comp	3,035.00					3,035.00	474.00
6116-019-12	InService Exp>PR Taxes>Fica	4,029.00					4,029.00	657.00
6116-019-13	InService Exp>PR Taxes>SUI	843.00					843.00	0.00
6116-019-14	InService Exp>PR Taxes>FUI	77.00					77.00	0.00
6130-001-20	Nursing Admin>Wages>Director	148,298.00					148,298.00	114,791.00
6130-001-21	Nursing Admin>Wages>Assistant Director	91,234.00					91,234.00	87,278.00
6130-001-25	Nursing Admin>Wages>RN	342.00					342.00	0.00
6130-001-29	Nursing Admin>Wages>MDS / RNAC	95,338.00					95,338.00	85,659.00
6130-001-30	Nursing Admin>Wages>QA/ Infection Control	344.00					344.00	40,100.00
6130-001-33	Nursing Admin>Wages>Nursing Secretary	0.00					0.00	0.00
6130-001-34	Nursing Admin>Wages>Case Manager	0.00					0.00	51,149.00
6130-001-36	Nursing Admin>Wages>Staff Coordinator	32,764.00					32,764.00	30,203.00
6130-001-42	Nursing Admin>Wages>Central Supply	0.00					0.00	0.00
6130-002-21	Nursing Admin>OT Wages>Assistant Director	0.00					0.00	0.00
6130-002-29	Nursing Admin>OT Wages>MDS / RNAC	44,641.00					44,641.00	4,815.00
6130-002-30	Nursing Admin>OT Wages>QA/ Infection Control	0.00					0.00	520.00
6130-002-33	Nursing Admin>OT Wages>Nursing Secretary	0.00					0.00	0.00
6130-002-36	Nursing Admin>OT Wages>Staff Coordinator	3,292.00					3,292.00	2,560.00
6130-008-20	Nursing Admin>Bonus Pay>Director	4,700.00					4,700.00	0.00
6130-008-21	Nursing Admin>Bonus Pay>Assistant Director	4,500.00					4,500.00	0.00
6130-008-29	Nursing Admin>Bonus Pay>MDS / RNAC	3,785.00					3,785.00	0.00
6130-008-30	Nursing Admin>Bonus Pay>QA/ Infection Control	0.00					0.00	0.00
6130-008-34	Nursing Admin>Bonus Pay>Case Manager	0.00					0.00	0.00
6130-008-36	Nursing Admin>Bonus Pay>Staff Coordinator	4,157.00					4,157.00	0.00
6130-010-00	Nursing Admin>Wages-V,H,S	22,339.00					22,339.00	26,588.00
6130-011-00	Nursing Admin>Wages-Holiday	0.00					0.00	2,789.00
6130-017-00	Nursing Admin>Workers Comp	21,625.00					21,625.00	21,379.00
6130-019-12	Nursing Admin>PR Taxes>Fica	32,970.00					32,970.00	29,890.00
6130-019-13	Nursing Admin>PR Taxes>SUI	4,097.00					4,097.00	6,163.00
6130-019-14	Nursing Admin>PR Taxes>FUI	332.00					332.00	480.00
6130-019-15	Nursing Admin>PR Taxes>Other	0.00					0.00	0.00
6216-001-25	Cert Nsg Exp>Wages>RN	426,881.00					426,881.00	540,547.00
6216-001-26	Cert Nsg Exp>Wages>LPN	1,146,237.00					1,146,237.00	1,130,515.00
6216-001-27	Cert Nsg Exp>Wages>CNA	1,192,226.00					1,192,226.00	1,325,549.00
6216-002-25	Cert Nsg Exp>OT Wages>RN	42,804.00					42,804.00	43,614.00
6216-002-26	Cert Nsg Exp>OT Wages>LPN	158,331.00					158,331.00	113,205.00
6216-002-27	Cert Nsg Exp>OT Wages>CNA	184,327.00					184,327.00	114,810.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	30,668.00					30,668.00	350.00
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN	108,521.00					108,521.00	664.00
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA	127,374.00					127,374.00	1,079.00
6216-010-00	Cert Nsg Exp>Wages-V,H,S	184,407.00					184,407.00	202,329.00
6216-011-00	Cert Nsg Exp>Wages-Holiday	0.00					0.00	(1,598.00)
6216-012-25	Cert Nsg Exp>Agency>RN	116,709.00					116,709.00	54,802.00
6216-012-26	Cert Nsg Exp>Agency>LPN	115,122.00					115,122.00	55,490.00
6216-012-27	Cert Nsg Exp>Agency>CNA	314,918.00					314,918.00	126,405.00
6216-013-26	Cert Nsg Exp>OT Agency>LPN	335.00					335.00	0.00
6216-013-27	Cert Nsg Exp>OT Agency>CNA	740.00					740.00	0.00
6216-017-00	Cert Nsg Exp>Workers Comp	163,841.00					163,841.00	168,378.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fica	268,056.00					268,056.00	256,045.00
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	58,880.00					58,880.00	75,608.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	5,260.00					5,260.00	8,032.00
6216-019-15	Cert Nsg Exp>PR Taxes>Other	0.00					0.00	0.00
6812-024-00	Pharmacy Exp>Contracted Service	22,744.00					22,744.00	30,125.00
6812-024-15	Pharmacy Exp>Contracted Service>Other	22,655.00					22,655.00	24,150.00
6812-050-00	Pharmacy Exp>RX	4,473.00					4,473.00	3,826.00
6812-103-00	Pharmacy Exp>House	2,640.00					2,640.00	1,726.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	5,931.00					5,931.00	12,358.00
6812-201-00	Pharmacy Exp>Medicare A	155,741.00					155,741.00	167,696.00
6812-201-16	Pharmacy Exp>Medicare A>Adjustments	0.00					0.00	0.00
6812-203-00	Pharmacy Exp>Private	3,270.00					3,270.00	3,061.00
6812-204-00	Pharmacy Exp>Medicaid	25,901.00					25,901.00	13,023.00
6812-205-00	Pharmacy Exp>Medicaid Pending	8,497.00					8,497.00	5,619.00
6812-208-00	Pharmacy Exp>Insurance	0.00					0.00	40,812.00
6812-211-00	Pharmacy Exp>Medicare HMO	99,546.00					99,546.00	2,398.00
6813-050-00	IV Exp>RX	18,841.00					18,841.00	8,461.00
6813-050-16	IV Exp>RX>Adjustments	0.00					0.00	0.00
6825-001-22	Speech Therapy Exp>Wages>Staff	0.00					0.00	0.00
6825-010-00	Speech Therapy Exp>Wages-V,H,S	0.00					0.00	0.00
6825-011-00	Speech Therapy Exp>Wages-Holiday	0.00					0.00	0.00
6825-017-00	Speech Therapy Exp>Workers Comp	0.00					0.00	0.00

Account	Description	UNADJ	JE Ref #	CJE1	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020					9/30/2020	9/30/2019
6825-019-12	Speech Therapy Exp>PR Taxes>Fica	0.00					0.00	0.00
6825-019-13	Speech Therapy Exp>PR Taxes>SUI	0.00					0.00	0.00
6825-019-14	Speech Therapy Exp>PR Taxes>FUI	0.00					0.00	0.00
6825-019-15	Speech Therapy Exp>PR Taxes>Other	0.00					0.00	0.00
6825-024-00	Speech Therapy Exp>Contracted Service	0.00					0.00	0.00
6825-201-00	Speech Therapy Exp>Medicare A	64,440.00					64,440.00	45,069.00
6825-202-00	Speech Therapy Exp>Medicare B	36,126.00					36,126.00	40,648.00
6825-203-00	Speech Therapy Exp>Private	0.00					0.00	0.00
6825-204-00	Speech Therapy Exp>Medicaid	13,225.00					13,225.00	12,102.00
6825-208-00	Speech Therapy Exp>Insurance	13,371.00					13,371.00	3,933.00
6825-211-00	Speech Therapy Exp>Medicare HMO	10,057.00					10,057.00	2,577.00
6826-001-20	Physical Therapy Exp>Wages>Director	0.00					0.00	0.00
6826-001-22	Physical Therapy Exp>Wages>Staff	0.00					0.00	0.00
6826-001-23	Physical Therapy Exp>Wages>Assistant	0.00					0.00	0.00
6826-001-24	Physical Therapy Exp>Wages>Aide	0.00					0.00	0.00
6826-002-22	Physical Therapy Exp>OT Wages>Staff	0.00					0.00	0.00
6826-002-23	Physical Therapy Exp>OT Wages>Assistant	0.00					0.00	0.00
6826-002-24	Physical Therapy Exp>OT Wages>Aide	0.00					0.00	0.00
6826-008-22	Physical Therapy Exp>Bonus Pay>Staff	0.00					0.00	0.00
6826-010-00	Physical Therapy Exp>Wages-V,H,S	0.00					0.00	0.00
6826-011-00	Physical Therapy Exp>Wages-Holiday	0.00					0.00	0.00
6826-017-00	Physical Therapy Exp>Workers Comp	0.00					0.00	0.00
6826-019-12	Physical Therapy Exp>PR Taxes>Fica	0.00					0.00	0.00
6826-019-13	Physical Therapy Exp>PR Taxes>SUI	0.00					0.00	0.00
6826-019-14	Physical Therapy Exp>PR Taxes>FUI	0.00					0.00	0.00
6826-019-15	Physical Therapy Exp>PR Taxes>Other	0.00					0.00	0.00
6826-022-00	Physical Therapy Exp>Supplies	189.00					189.00	564.00
6826-024-00	Physical Therapy Exp>Contracted Service	0.00					0.00	530.00
6826-080-00	Physical Therapy Exp>Equip-Minor	60.00					60.00	130.00
6826-081-00	Physical Therapy Exp>Equip-Rental	0.00					0.00	0.00
6826-201-00	Physical Therapy Exp>Medicare A	163,266.00					163,266.00	117,430.00
6826-202-00	Physical Therapy Exp>Medicare B	136,074.00					136,074.00	198,183.00
6826-203-00	Physical Therapy Exp>Private	599.00					599.00	0.00
6826-204-00	Physical Therapy Exp>Medicaid	51,270.00					51,270.00	65,945.00
6826-208-00	Physical Therapy Exp>Insurance	31,113.00					31,113.00	18,352.00
6826-211-00	Physical Therapy Exp>Medicare HMO	25,271.00					25,271.00	13,960.00
6827-001-22	Occup Therapy Exp>Wages>Staff	0.00					0.00	0.00
6827-001-23	Occup Therapy Exp>Wages>Assistant	0.00					0.00	0.00
6827-002-22	Occup Therapy Exp>OT Wages>Staff	0.00					0.00	0.00
6827-002-23	Occup Therapy Exp>OT Wages>Assistant	0.00					0.00	0.00
6827-010-00	Occup Therapy Exp>Wages-V,H,S	0.00					0.00	0.00
6827-011-00	Occup Therapy Exp>Wages-Holiday	0.00					0.00	0.00
6827-017-00	Occup Therapy Exp>Workers Comp	0.00					0.00	0.00
6827-019-12	Occup Therapy Exp>PR Taxes>Fica	0.00					0.00	0.00
6827-019-13	Occup Therapy Exp>PR Taxes>SUI	0.00					0.00	0.00
6827-019-14	Occup Therapy Exp>PR Taxes>FUI	0.00					0.00	0.00
6827-019-15	Occup Therapy Exp>PR Taxes>Other	0.00					0.00	289.00
6827-024-00	Occup Therapy Exp>Contracted Service	0.00					0.00	0.00
6827-201-00	Occup Therapy Exp>Medicare A	137,944.00					137,944.00	128,551.00
6827-202-00	Occup Therapy Exp>Medicare B	64,594.00					64,594.00	172,269.00
6827-203-00	Occup Therapy Exp>Private	428.00					428.00	0.00
6827-204-00	Occup Therapy Exp>Medicaid	34,616.00					34,616.00	57,646.00
6827-208-00	Occup Therapy Exp>Insurance	24,658.00					24,658.00	18,744.00
6827-211-00	Occup Therapy Exp>Medicare HMO	24,555.00					24,555.00	13,805.00
6828-001-22	Inhalation Therapy Exp>Wages>Staff	0.00					0.00	0.00
6828-017-00	Inhalation Therapy Exp>Workers Comp	0.00					0.00	0.00
6828-019-12	Inhalation Therapy Exp>PR Taxes>Fica	0.00					0.00	0.00
6828-019-13	Inhalation Therapy Exp>PR Taxes>SUI	0.00					0.00	0.00
6828-019-14	Inhalation Therapy Exp>PR Taxes>FUI	0.00					0.00	0.00
6828-022-00	Inhalation Therapy Exp>Supplies	0.00					0.00	0.00
6828-024-00	Inhalation Therapy Exp>Contracted Service	550.00					550.00	150.00
6829-022-00	PEN Exp>Supplies	10,107.00					10,107.00	6,310.00
6830-022-00	Wound Care Exp>Supplies	21,513.00					21,513.00	13,167.00
6830-081-00	Wound Care Exp>Equip-Rental	0.00					0.00	1,711.00
6831-022-00	Urological & Ostomy Exp>Supplies	16,628.00					16,628.00	14,665.00
6845-022-16	Chargeable Med Supply Exp>Supplies>Adjustments	741.00					741.00	475.00
6859-136-00	Other Ancillary Exp>Lab	45,222.00					45,222.00	26,962.00
6859-137-00	Other Ancillary Exp>Radiology	11,343.00					11,343.00	7,246.00
6859-137-16	Other Ancillary Exp>Radiology>Adjustments	0.00					0.00	0.00
6859-141-16	Other Ancillary Exp>Physician Technical Charges>Adjustments	0.00					0.00	70.00
7714-001-20	Activity Exp>Wages>Director	53,614.00					53,614.00	53,386.00
7714-001-23	Activity Exp>Wages>Assistant	57,552.00					57,552.00	55,229.00
7714-002-20	Activity Exp>OT Wages>Director	0.00					0.00	0.00
7714-002-23	Activity Exp>OT Wages>Assistant	510.00					510.00	242.00
7714-008-20	Activity Exp>Bonus Pay>Director	1,710.00					1,710.00	0.00
7714-008-23	Activity Exp>Bonus Pay>Assistant	1,750.00					1,750.00	0.00
7714-010-00	Activity Exp>Wages-V,H,S	8,102.00					8,102.00	4,476.00
7714-011-00	Activity Exp>Wages-Holiday	0.00					0.00	1,137.00
7714-017-00	Activity Exp>Workers Comp	6,817.00					6,817.00	6,103.00
7714-019-12	Activity Exp>PR Taxes>Fica	8,891.00					8,891.00	8,313.00
7714-019-13	Activity Exp>PR Taxes>SUI	2,134.00					2,134.00	2,753.00
7714-019-14	Activity Exp>PR Taxes>FUI	180.00					180.00	288.00
7714-019-15	Activity Exp>PR Taxes>Other	0.00					0.00	0.00
7714-022-00	Activity Exp>Supplies	3,151.00					3,151.00	3,222.00
7714-024-00	Activity Exp>Contracted Service	4,030.00					4,030.00	8,115.00
7714-033-00	Activity Exp>Meals	5.00					5.00	0.00
7714-080-00	Activity Exp>Equip-Minor	1,447.00					1,447.00	1,025.00
7714-081-00	Activity Exp>Equip-Rental	0.00					0.00	0.00
7741-001-20	Social Services Exp>Wages>Director	60,236.00					60,236.00	61,179.00

Account	Description	UNADJ	JE Ref #	CJE1	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020					9/30/2020	9/30/2019
8770-015-00	Employee Benefits Exp>Employee Benefits	68,103.00					68,103.00	12,918.00
8770-018-00	Employee Benefits Exp>Union Dues	0.00					0.00	0.00
8770-019-00	Employee Benefits Exp>PR Taxes	0.00					0.00	0.00
8770-019-12	Employee Benefits Exp>PR Taxes>Fica	0.00					0.00	0.00
8770-019-13	Employee Benefits Exp>PR Taxes>SUI	0.00					0.00	0.00
8770-019-14	Employee Benefits Exp>PR Taxes>FUI	(3,921.00)					(3,921.00)	0.00
8770-027-00	Employee Benefits Exp>Retirement Plan	675.00					675.00	2,095.00
8770-732-00	Employee Benefits Exp>Disability Ins	9,281.00					9,281.00	(1,353.00)
8770-757-00	Employee Benefits Exp>Health Insurance	286,166.00					286,166.00	267,077.00
8770-757-15	Employee Benefits Exp>Health Insurance>Other	1,554.00					1,554.00	121.00
8770-757-16	Employee Benefits Exp>Health Insurance>Adjustments	(38,929.00)					(38,929.00)	1,284.00
8776-110-00	Business Insurance Exp>Liability & Other	77,007.00					77,007.00	63,092.00
8776-112-00	Business Insurance Exp>Crime	0.00					0.00	125.00
8776-113-00	Business Insurance Exp>Surety Bond	2,633.00					2,633.00	2,400.00
8776-115-00	Business Insurance Exp>Property	26,193.00					26,193.00	23,473.00
8776-116-00	Business Insurance Exp>Auto	0.00					0.00	0.00
8911-024-89	Consulting Serv>Contracted Service>Management	243,000.00					243,000.00	243,000.00
8911-024-97	Consulting Serv>Contracted Service>AGS	0.00					0.00	0.00
9176-118-00	Taxes Exp>Provider Tax	837,310.00					837,310.00	923,093.00
9176-119-00	Taxes Exp>Non-Property	0.00					0.00	303.00
9176-765-00	Taxes Exp>Franchise Tax	18,129.00					18,129.00	0.00
9176-766-00	Taxes Exp>RE Taxes	180,167.00					180,167.00	180,167.00
9176-767-00	Taxes Exp>Personal Prop Taxes	47,179.00					47,179.00	22,568.00
9276-783-00	Operating Interest (Inc)/Exp>Working Capital	0.00					0.00	0.00
9376-000-00	Rent Exp	840,000.00					840,000.00	840,000.00
9576-603-00	Depreciation Exp>Leasehold Improvements	17,789.00					17,789.00	17,034.00
9576-604-00	Depreciation Exp>Equip-Fixed	7,398.00					7,398.00	6,359.00
9576-605-00	Depreciation Exp>Equip-Major Moveable	7,720.00					7,720.00	4,039.00
9576-607-00	Depreciation Exp>Computer Hardware	2,319.00					2,319.00	6,783.00
9576-608-00	Depreciation Exp>Computer Software	1,975.00					1,975.00	1,975.00
9776-265-00	Interest(Inc)/Exp>Income	(153.00)					(153.00)	(51.00)
9776-565-00	Interest(Inc)/Exp>Expense	0.00					0.00	0.00
9776-620-00	Interest(Inc)/Exp>Capital Lease-Equip	0.00					0.00	0.00
9999-000-00	Non-Operating (Inc)/Exp	4,494.00					4,494.00	4,413.00
9999-000-98	Non-Operating (Inc)/Exp>Prior Year	0.00					0.00	(295,558.00)
9999-992-00	Non-Operating (Inc)/Exp>Realized Gain/Loss	0.00					0.00	0.00
Marcum 101	Case Mix Manager (LVN)	0.00					36,720.00	36,720.00
Marcum 102	Leased Equipment	0.00					36,720.00	37,812.00
					RJE - 1			
Marcum 103	Waste Disposal	0.00					0.00	0.00
Marcum 104	Admin Exp>Chamber Dues	0.00					0.00	325.00
					RJE - 4		0.00	
Marcum 105	Admin Exp>Flowers/Gifts	0.00					0.00	0.00
Marcum 106	Admin Exp>Subscriptions	0.00					211.00	95.00
					RJE - 4		211.00	
Marcum 107	Contracted ST - Dysphagia	0.00					0.00	0.00
Marcum 108	Annual Equipment Safety Program & Servicing	0.00					0.00	0.00
Marcum 109	Sleep Apnea Equipment	0.00					0.00	0.00
Marcum 110	Contracted MDS Coordinator	0.00					0.00	0.00
Marcum 111	Contracted Risk Management Nurse	0.00					0.00	0.00
Marcum 112	PY Bonus Amount	0.00					0.00	0.00
Marcum 201	Rent Payable	0.00					0.00	0.00
Marcum 202	Translation Services	0.00					0.00	0.00
Total		0.00		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00		0.00	0.00	0.00

Client: Grandview Rehabilitation and Healthcare Center
Engagement: Medicaid - Grandview Rehabilitation and Healthcare Center
Period Ending: 9/30/2020
Trial Balance: A.01 - TB-CCNH
Worksheet: A.03 - Grouping Schedule

Table with columns: Account, Description, UNADJ 9/30/2020, JE Ref #, CJE1 9/30/2020, JE Ref #, RJE 9/30/2020, FINAL 9/30/2020, 1st PP-FINAL 9/30/2019. Rows include Salaries and Wages, Other Administrative Salaries, Food Service Supervisor, Dietary Workers, Head Housekeeper, Other Housekeeping Workers, Engineer or Chief of Maintenance, Other Maintenance Workers, Other Laundry Workers, Director of Nurses/Assistant Director, and RNs - Direct Care.

Subtotal [12B1]	RNs - Direct Care	695,081.00	352.00	0.00	695,081.00	787,866.00
Subgroup : [12B2]	RNs - Administrative					
6130-001-25	Nursing Admin>Wages>RN	342.00	0.00	0.00	342.00	0.00
6130-001-29	Nursing Admin>Wages>MDS / RNAC	95,338.00	0.00	0.00	95,338.00	85,659.00
6130-001-30	Nursing Admin>Wages>QA/ Infection Control	344.00	0.00	0.00	344.00	40,100.00
6130-001-34	Nursing Admin>Wages>Case Manager	0.00	0.00	0.00	0.00	51,149.00
6130-001-36	Nursing Admin>Wages>Staff Coordinator	32,764.00	0.00	0.00	32,764.00	30,203.00
6130-002-29	Nursing Admin>OT Wages>MDS / RNAC	44,641.00	0.00	0.00	44,641.00	4,815.00
6130-002-30	Nursing Admin>OT Wages>QA/ Infection Control	0.00	0.00	0.00	0.00	520.00
6130-002-36	Nursing Admin>OT Wages>Staff Coordinator	3,292.00	0.00	0.00	3,292.00	2,560.00
6130-008-29	Nursing Admin>Bonus Pay>MDS / RNAC	3,785.00	0.00	0.00	3,785.00	0.00
6130-008-36	Nursing Admin>Bonus Pay>Staff Coordinator	4,157.00	0.00	0.00	4,157.00	0.00
Subtotal [12B2]	RNs - Administrative	184,663.00	0.00	0.00	184,663.00	215,006.00
Subgroup : [12C1]	LPNs - Direct Care					
6116-001-26	InService Exp>Wages>LPN	47,115.00	0.00	0.00	47,115.00	8,530.00
6116-002-26	InService Exp>OT Wages>LPN	1,897.00	0.00	0.00	1,897.00	0.00
6116-008-26	InService Exp>Bonus Pay>LPN	2,032.00	0.00	0.00	2,032.00	53.00
6216-001-26	Cert Nsg Exp>Wages>LPN	1,146,237.00	(265.00)	0.00	1,146,237.00	1,130,515.00
6216-002-26	Cert Nsg Exp>OT Wages>LPN	158,331.00	(265.00)	0.00	158,331.00	113,205.00
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN	108,521.00	0.00	0.00	108,521.00	664.00
6216-013-26	Cert Nsg Exp>OT Agency>LPN	335.00	0.00	0.00	335.00	0.00
Subtotal [12C1]	LPNs - Direct Care	1,464,468.00	(265.00)	0.00	1,464,468.00	1,252,967.00
Subgroup : [12D]	Aides and Attendants					
6216-001-27	Cert Nsg Exp>Wages>CNA	1,192,226.00	(87.00)	0.00	1,192,226.00	1,325,549.00
6216-002-27	Cert Nsg Exp>OT Wages>CNA	184,327.00	(87.00)	0.00	184,327.00	114,810.00
6216-008-27	Cert Nsg Exp>Bonus Pay>CNA	127,374.00	0.00	0.00	127,374.00	1,079.00
6216-013-27	Cert Nsg Exp>OT Agency>CNA	740.00	0.00	0.00	740.00	0.00
Subtotal [12D]	Aides and Attendants	1,504,867.00	(87.00)	0.00	1,504,867.00	1,441,438.00
Subgroup : [12H]	Recreation Workers					
7714-001-20	Activity Exp>Wages>Director	53,614.00	0.00	0.00	53,614.00	53,386.00
7714-001-23	Activity Exp>Wages>Assistant	57,552.00	0.00	0.00	57,552.00	55,229.00
7714-002-23	Activity Exp>OT Wages>Assistant	510.00	0.00	0.00	510.00	242.00
7714-008-20	Activity Exp>Bonus Pay>Director	1,710.00	0.00	0.00	1,710.00	0.00
7714-008-23	Activity Exp>Bonus Pay>Assistant	1,750.00	0.00	0.00	1,750.00	0.00
7714-010-00	Activity Exp>Wages>V.H.S	8,102.00	0.00	0.00	8,102.00	4,476.00
7714-011-00	Activity Exp>Wages>Holiday	0.00	0.00	0.00	0.00	1,137.00
Subtotal [12H]	Recreation Workers	123,238.00	0.00	0.00	123,238.00	114,470.00
Subgroup : [12M]	Social Workers/Case Management					
7741-001-20	Social Services Exp>Wages>Director	60,236.00	0.00	0.00	60,236.00	61,179.00
7741-001-23	Social Services Exp>Wages>Assistant	53,279.00	0.00	0.00	53,279.00	38,380.00
7741-001-54	Social Services Exp>Wages>Admissions	127,399.00	(31.00)	0.00	127,399.00	74,408.00
7741-002-23	Social Services Exp>OT Wages>Assistant	85.00	0.00	0.00	85.00	0.00
7741-002-54	Social Services Exp>OT Wages>Admissions	250.00	31.00	0.00	250.00	0.00
7741-008-20	Social Services Exp>Bonus Pay>Director	2,450.00	0.00	0.00	2,450.00	2,000.00
7741-008-23	Social Services Exp>Bonus Pay>Assistant	1,958.00	0.00	0.00	1,958.00	0.00
7741-008-54	Social Services Exp>Bonus Pay>Admissions	8,205.00	0.00	0.00	8,205.00	0.00
7741-010-00	Social Services Exp>Wages>V.H.S	6,731.00	0.00	0.00	6,731.00	7,500.00
7741-011-00	Social Services Exp>Wages>Holiday	0.00	0.00	0.00	0.00	449.00
Subtotal [12M]	Social Workers/Case Management	260,593.00	0.00	0.00	260,593.00	183,916.00
Total [10-A]	Salaries and Wages	5,898,888.00	0.00	0.00	5,898,888.00	5,435,308.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
7930-024-00	Dietary Exp>Contracted Service	4,348.00	0.00	0.00	4,348.00	4,957.00
7930-024-58	Dietary Exp>Contracted Service>Dietician	50,275.00	0.00	0.00	50,275.00	50,250.00
Subtotal [1]	Dietitian	54,623.00	0.00	0.00	54,623.00	55,207.00
Subgroup : [2]	Dentist					
6116-131-00	Gen Nsg Exp>Dental	7,200.00	0.00	0.00	7,200.00	7,200.00
Subtotal [2]	Dentist	7,200.00	0.00	0.00	7,200.00	7,200.00
Subgroup : [3]	Pharmacist					
6812-024-00	Pharmacy Exp>Contracted Service	22,744.00	0.00	0.00	22,744.00	30,128.00
Subtotal [3]	Pharmacist	22,744.00	0.00	0.00	22,744.00	30,128.00
Subgroup : [8A]	PT - Resident Care					
6826-024-00	Physical Therapy Exp>Contracted Service	0.00	0.00	0.00	0.00	530.00
6826-201-00	Physical Therapy Exp>Medicare A	163,266.00	0.00	0.00	163,266.00	117,430.00
6826-202-00	Physical Therapy Exp>Medicare B	136,074.00	0.00	0.00	136,074.00	198,183.00
6826-203-00	Physical Therapy Exp>Private	569.00	0.00	0.00	569.00	0.00
6826-204-00	Physical Therapy Exp>Medicaid	51,270.00	0.00	0.00	51,270.00	65,945.00
6826-208-00	Physical Therapy Exp>Insurance	31,113.00	0.00	0.00	31,113.00	18,352.00
6826-211-00	Physical Therapy Exp>Medicare HMO	25,271.00	0.00	0.00	25,271.00	13,960.00
Subtotal [8A]	PT - Resident Care	407,593.00	0.00	0.00	407,593.00	414,400.00
Subgroup : [6]	Social Worker					
7741-024-00	Social Services Exp>Contracted Service	3,040.00	0.00	0.00	3,040.00	2,566.00
Subtotal [6]	Social Worker	3,040.00	0.00	0.00	3,040.00	2,566.00
Subgroup : [8A]	Medical Director					
6115-046-00	Gen Nsg Exp>Med Director Fees	36,000.00	0.00	0.00	36,000.00	36,000.00
Subtotal [8A]	Medical Director	36,000.00	0.00	0.00	36,000.00	36,000.00
Subgroup : [8E]	Other					
6116-056-00	Gen Nsg Exp>Physician Fees	6,900.00	0.00	0.00	6,900.00	5,600.00
Subtotal [8E]	Other	6,900.00	0.00	0.00	6,900.00	5,600.00
Subgroup : [9A]	ST - Resident Care					
6825-201-00	Speech Therapy Exp>Medicare A	64,440.00	0.00	0.00	64,440.00	45,069.00
6825-202-00	Speech Therapy Exp>Medicare B	36,126.00	0.00	0.00	36,126.00	40,648.00
6825-204-00	Speech Therapy Exp>Medicaid	13,225.00	0.00	0.00	13,225.00	12,102.00
6825-208-00	Speech Therapy Exp>Insurance	13,371.00	0.00	0.00	13,371.00	3,933.00
6825-211-00	Speech Therapy Exp>Medicare HMO	10,057.00	0.00	0.00	10,057.00	2,577.00
Subtotal [9A]	ST - Resident Care	137,219.00	0.00	0.00	137,219.00	104,328.00

Subtotal [1C]	Bad Debts	131,473.00	0.00	0.00	131,473.00	124,678.00
Subgroup : [1D]	Accounting and Auditing					
8010-056-00	Admin Exp>Cost Report Fees	5,800.00	0.00	0.00	5,800.00	5,747.00
8010-064-00	Admin Exp>Accounting Fees	15,447.00	0.00	0.00	15,447.00	6,563.05
Subtotal [1D]	Accounting and Auditing	21,247.00	0.00	0.00	21,247.00	12,310.05
Subgroup : [1E]	Legal					
8010-063-00	Admin Exp>Legal Fees	27,402.00	0.00	(67.00)	27,335.00	35,727.00
Subtotal [1E]	Legal	27,402.00	0.00	(67.00)	27,338.00	35,727.00
Subgroup : [1G]	Office Supplies					
6115-026-00	Gen Nsg Exp>Forms & Printing	429.00	0.00	0.00	429.00	347.00
8010-022-00	Admin Exp>Supplies	17,341.00	0.00	0.00	17,341.00	12,290.95
8010-022-15	Admin Exp>Supplies>Other	1,472.00	0.00	0.00	1,472.00	770.00
8010-028-00	Admin Exp>Forms & Printing	7,909.00	0.00	0.00	7,909.00	7,144.00
8010-080-00	Admin Exp>Equip-Minor	4,495.00	0.00	0.00	4,495.00	5,817.00
8010-081-00	Admin Exp>Equip-Rental	16,241.00	0.00	0.00	16,241.00	272.00
Subtotal [1G]	Office Supplies	47,887.00	0.00	(15,863.00)	32,024.00	26,640.95
Subgroup : [1H1]	Telephone and Telegraph					
8510-062-00	Telephone & Utility Exp>Telephone	26,182.00	0.00	0.00	26,182.00	24,897.00
8510-094-00	Telephone & Utility Exp>Internet	4,518.00	0.00	0.00	4,518.00	4,178.00
Subtotal [1H1]	Telephone and Telegraph	30,700.00	0.00	0.00	30,700.00	29,075.00
Subgroup : [1H2]	Cellular Phones and Beepers					
8510-093-00	Telephone & Utility Exp>Cell Phone	3,597.00	0.00	0.00	3,597.00	2,994.00
Subtotal [1H2]	Cellular Phones and Beepers	3,597.00	0.00	0.00	3,597.00	2,994.00
Subgroup : [1J]	Corporation Business Taxes					
9176-119-00	Taxes Exp>Non Property	0.00	0.00	0.00	0.00	303.00
9176-785-00	Taxes Exp>Franchise Tax	18,129.00	0.00	0.00	18,129.00	0.00
Subtotal [1J]	Corporation Business Taxes	18,129.00	0.00	0.00	18,129.00	303.00
Subgroup : [1K3]	Resident Day User Fee					
9176-118-00	Taxes Exp>Provider Tax	837,310.00	0.00	0.00	837,310.00	923,093.00
Subtotal [1K3]	Resident Day User Fee	837,310.00	0.00	0.00	837,310.00	923,093.00
Total [16]	Expenditures Other than Salaries	2,255,092.00	0.00	(15,930.00)	2,239,162.00	2,233,623.00
Group : [18]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1]	Resident Travel and Entertainment					
6115-279-00	Gen Nsg Exp>Transportation	1,266.00	0.00	0.00	1,266.00	27.00
6115-279-15	Gen Nsg Exp>Transportation>Other	6,377.00	0.00	0.00	6,377.00	9,773.00
Subtotal [1]	Resident Travel and Entertainment	7,643.00	0.00	0.00	7,643.00	9,800.00
Subgroup : [4]	Employee Travel					
8010-031-00	Admin Exp>Travel	4,910.00	0.00	0.00	4,910.00	8,034.00
Subtotal [4]	Employee Travel	4,910.00	0.00	0.00	4,910.00	8,034.00
Subgroup : [6]	Education Expense					
6115-032-00	Gen Nsg Exp>Training & Educ	345.00	0.00	0.00	345.00	904.00
8010-032-00	Admin Exp>Training & Educ	175.00	0.00	350.00	525.00	1,223.00
Subtotal [6]	Education Expense	520.00	0.00	350.00	870.00	2,127.00
Subgroup : [M1]	Advertising Help Wanted					
6115-067-00	Gen Nsg Exp>Hiring	34,825.00	0.00	0.00	34,825.00	13,105.00
8010-067-00	Admin Exp>Hiring	467.00	0.00	0.00	467.00	2,425.00
Subtotal [M1]	Advertising Help Wanted	35,292.00	0.00	0.00	35,292.00	15,530.00
Subgroup : [M3]	Advertising Other					
8010-068-00	Admin Exp>Ads & PR	16,762.00	0.00	0.00	16,762.00	18,707.00
Subtotal [M3]	Advertising Other	16,762.00	0.00	0.00	16,762.00	18,707.00
Subgroup : [M5]	Medical Records					
7749-024-00	Medical Records Exp>Contracted Service	172.00	0.00	0.00	172.00	464.00
Subtotal [M5]	Medical Records	172.00	0.00	0.00	172.00	464.00
Subgroup : [M6]	Barber and Beauty Supplies					
6115-054-00	Gen Nsg Exp>Barber & Beauty	0.00	0.00	0.00	0.00	47.00
Subtotal [M6]	Barber and Beauty Supplies	0.00	0.00	0.00	0.00	47.00
Subgroup : [M7]	Postage					
8010-074-00	Admin Exp>Postage	2,793.00	0.00	0.00	2,793.00	4,719.00
Subtotal [M7]	Postage	2,793.00	0.00	0.00	2,793.00	4,719.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
8010-034-00	Admin Exp>Dues & Subscriptions	561.00	0.00	(561.00)	0.00	350.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	561.00	0.00	(561.00)	0.00	350.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 104	Admin Exp>Chamber Dues	0.00	0.00	0.00	0.00	325.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	0.00	0.00	0.00	325.00
Subgroup : [M9]	Subscriptions					
Marcum 106	Admin Exp>Subscriptions	0.00	0.00	211.00	211.00	95.00
Subtotal [M9]	Subscriptions	0.00	0.00	211.00	211.00	95.00
Subgroup : [M11]	Services Provided by Contract					
8010-024-00	Admin Exp>Contracted Service	21,929.00	0.00	0.00	21,929.00	12,519.00
8010-024-15	Admin Exp>Contracted Service>Other	20,542.00	0.00	0.00	20,542.00	14,080.00
8010-024-91	Admin Exp>Contracted Service>Payroll Services	28,792.00	0.00	0.00	28,792.00	67,468.00
8010-024-92	Admin Exp>Contracted Service>Global	138,000.00	0.00	0.00	138,000.00	130,500.00
8010-024-99	Admin Exp>Contracted Service>Apex Healthcare	109,000.00	0.00	0.00	109,000.00	109,000.00
8010-081-00	Admin Exp>IT Fees	38,811.00	0.00	0.00	38,811.00	31,627.00
8010-082-00	Admin Exp>Software Rental	12,854.00	0.00	0.00	12,854.00	8,987.00
8911-024-89	Consulting Serv>Contracted Service>Management	243,000.00	0.00	0.00	243,000.00	243,000.00
Subtotal [M11]	Services Provided by Contract	613,028.00	0.00	0.00	613,028.00	617,181.00

Subgroup : [M13]	Other						731.00
6115-069-00	Gen Neg Exp>Licenses	0.00	0.00	0.00	0.00		150.00
8010-025-00	Admin Exp>Miscellaneous	0.00	0.00	0.00	0.00		1,621.00
8010-033-00	Admin Exp>Meals	362.00	0.00	0.00	362.00		0.00
8010-060-00	Admin Exp>Fines & Penalties	189.00	0.00	67.00	256.00		
				67.00		5,743.00	5,196.00
8010-065-00	Admin Exp>Criminal Checks	5,743.00	0.00	0.00			1,704.00
8010-069-00	Admin Exp>Licenses	1,972.00	0.00	0.00			6,918.00
8010-076-00	Admin Exp>Bank Fees	7,648.00	0.00	0.00			4,413.00
9999-000-00	Non-Operating (Inc)/Exp	4,494.00	0.00	0.00			20,733.00
Subtotal [M13]	Other	20,408.00	0.00	67.00	20,475.00		896,109.00
Total [18]	Expenditures Other than Salaries (cont'd) - Admin. and Gen	702,089.00	0.00	67.00	702,156.00		
Group : [18]	Dietary Basis for Allocation of Costs						
Subgroup : [2A1]	Raw Food						
7830-035-00	Dietary Exp>Supplements	26,210.00	0.00	0.00	26,210.00		322,108.00
7830-036-00	Dietary Exp>Food	313,146.00	0.00	0.00	313,146.00		343,354.00
Subtotal [2A1]	Raw Food	339,356.00	0.00	0.00	339,356.00		
Subgroup : [2A2]	Non-Food Supplies						
7930-022-00	Dietary Exp>Supplies	41,581.00	0.00	0.00	41,581.00		40,671.00
Subtotal [2A2]	Non-Food Supplies	41,581.00	0.00	0.00	41,581.00		
Subgroup : [2A3]	Other						
7930-080-00	Dietary Exp>Equip-Minor	1,423.00	0.00	0.00	1,423.00		4,760.00
Subtotal [2A3]	Other	1,423.00	0.00	0.00	1,423.00		
Total [18]	Dietary Basis for Allocation of Costs	382,360.00	0.00	0.00	382,360.00		388,756.00
Group : [19]	Laundry-Basis for Allocation of Costs						
Subgroup : [3A1]	Bed Linens, etc...washed, Ironed...						
8360-038-00	Laundry Exp>Linens	3,502.00	0.00	0.00	3,502.00		14,895.00
Subtotal [3A1]	Bed Linens, etc...washed, Ironed...	3,502.00	0.00	0.00	3,502.00		
Subgroup : [3B]	Purchased Services						
8360-024-00	Laundry Exp>Contracted Service	2,000.00	0.00	0.00	2,000.00		3,144.00
Subtotal [3B]	Purchased Services	2,000.00	0.00	0.00	2,000.00		
Subgroup : [3C]	Other						
8360-022-00	Laundry Exp>Supplies	9,803.00	0.00	0.00	9,803.00		7,785.00
8360-080-00	Laundry Exp>Equip-Minor	0.00	0.00	0.00	0.00		770.00
Subtotal [3C]	Other	9,803.00	0.00	0.00	9,803.00		8,555.00
Total [19]	Laundry-Basis for Allocation of Costs	15,305.00	0.00	0.00	15,305.00		26,594.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4C]	Other						
8340-022-00	Housekeeping Exp>Supplies	39,992.00	0.00	0.00	39,992.00		53,270.00
8340-080-00	Housekeeping Exp>Equip-Minor	0.00	0.00	0.00	0.00		1,001.00
Subtotal [4C]	Other	39,992.00	0.00	0.00	39,992.00		54,271.00
Subgroup : [5A2]	Purchased from						
6812-024-15	Pharmacy Exp>Contracted Service>Other	22,655.00	0.00	0.00	22,655.00		24,160.00
6812-050-00	Pharmacy Exp>RX	4,473.00	0.00	0.00	4,473.00		3,826.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	5,831.00	0.00	0.00	5,831.00		12,358.00
6812-201-00	Pharmacy Exp>Medicare A	155,741.00	0.00	0.00	155,741.00		167,696.00
6812-203-00	Pharmacy Exp>Private	3,270.00	0.00	0.00	3,270.00		3,061.00
6812-204-00	Pharmacy Exp>Medicaid	25,901.00	0.00	0.00	25,901.00		13,023.00
6812-205-00	Pharmacy Exp>Medicaid Pending	8,497.00	0.00	0.00	8,497.00		5,619.00
6812-208-00	Pharmacy Exp>Insurance	0.00	0.00	0.00	0.00		40,812.00
6812-211-00	Pharmacy Exp>Medicare HMO	99,548.00	0.00	0.00	99,548.00		2,398.00
Subtotal [5A2]	Purchased from	326,014.00	0.00	0.00	326,014.00		272,843.00
Subgroup : [5B]	Medicine Cabinet Drugs						
6115-103-15	Gen Neg Exp>House>Other	19,415.00	0.00	0.00	19,415.00		21,369.00
6115-103-17	Gen Neg Exp>House>Add-on	7,925.00	0.00	0.00	7,925.00		10,665.00
6812-103-00	Pharmacy Exp>House	2,640.00	0.00	0.00	2,640.00		1,726.00
Subtotal [5B]	Medicine Cabinet Drugs	29,980.00	0.00	0.00	29,980.00		33,760.00
Subgroup : [5D]	Ambulance/Limousine						
6115-285-00	Gen Neg Exp>Ambulance services	7,773.00	0.00	0.00	7,773.00		11,989.00
Subtotal [5D]	Ambulance/Limousine	7,773.00	0.00	0.00	7,773.00		11,989.00
Subgroup : [5E2]	Oxygen - Other						
6115-053-00	Gen Neg Exp>Oxygen	2,212.00	0.00	0.00	2,212.00		4,906.00
Subtotal [5E2]	Oxygen - Other	2,212.00	0.00	0.00	2,212.00		4,906.00
Subgroup : [5F]	X-Rays and related radiological						
6859-137-00	Other Ancillary Exp>Radiology	11,343.00	0.00	0.00	11,343.00		7,248.00
Subtotal [5F]	X-Rays and related radiological	11,343.00	0.00	0.00	11,343.00		7,248.00
Subgroup : [5H]	Laboratory						
6858-136-00	Other Ancillary Exp>Lab	45,222.00	0.00	0.00	45,222.00		26,962.00
Subtotal [5H]	Laboratory	45,222.00	0.00	0.00	45,222.00		26,962.00
Subgroup : [5I]	Recreation						
7714-022-00	Activity Exp>Supplies	3,151.00	0.00	0.00	3,151.00		3,222.00
7714-024-00	Activity Exp>Contracted Service	4,030.00	0.00	0.00	4,030.00		8,115.00
7714-080-00	Activity Exp>Equip-Minor	1,447.00	0.00	0.00	1,447.00		1,025.00
8510-087-00	Telephone & Utility Exp>Cable TV	21,052.00	0.00	0.00	21,052.00		18,205.00
Subtotal [5I]	Recreation	29,680.00	0.00	0.00	29,680.00		30,667.00
Subgroup : [6L]	Other						
6115-022-00	Gen Neg Exp>Supplies	183,163.00	0.00	0.00	183,163.00		102,711.00
6115-080-00	Gen Neg Exp>Equip-Minor	28,146.00	0.00	0.00	28,146.00		39,112.00
6115-081-00	Gen Neg Exp>Equip-Rental	74,725.00	0.00	(20,857.00)	53,868.00		39,560.00
				RJE - 1	(20,857.00)		
6115-082-00	Gen Neg Exp>Software Rental	40,138.00	0.00	0.00	40,138.00		37,759.00
6115-102-00	Gen Neg Exp>Incontinence Supplies	36,399.00	0.00	0.00	36,399.00		48,631.00
6115-103-00	Gen Neg Exp>House	21,474.00	0.00	0.00	21,474.00		21,435.00
6813-050-00	IV Exp>RX	18,841.00	0.00	0.00	18,841.00		8,461.00
6826-022-00	Physical Therapy Exp>Supplies	189.00	0.00	0.00	189.00		564.00
6826-080-00	Physical Therapy Exp>Equip-Minor	60.00	0.00	0.00	60.00		130.00

6829-022-00	PEN Exp>Supplies	10,107.00	0.00	0.00	10,107.00	6,310.00
6830-022-00	Wound Care Exp>Supplies	21,513.00	0.00	0.00	21,513.00	13,167.00
6830-081-00	Wound Care Exp>Equip-Rental	0.00	0.00	0.00	0.00	1,711.00
6831-022-00	Urological & Ostomy Exp>Supplies	16,628.00	0.00	0.00	16,628.00	14,665.00
6845-022-16	Chargeable Med Supply Exp>Supplies>Adjustments	741.00	0.00	0.00	741.00	475.00
6859-141-16	Other Ancillary Exp>Physician Technical Charges>Adjustments	0.00	0.00	0.00	0.00	70.00
7741-022-00	Social Services Exp>Supplies	3,431.00	0.00	0.00	3,431.00	635.00
Subtotal [5L]	Other	<u>455,555.00</u>	<u>0.00</u>	<u>(20,857.00)</u>	<u>434,698.00</u>	<u>335,396.00</u>
Total [20]	Housekeeping and Resident Care Basis for Allocation of Cc	947,771.00	0.00	(20,857.00)	926,914.00	778,069.00
Group : [22]	Maintenance and Property					
Subgroup : [6A]	Repairs and Maintenance					
7930-023-00	Dietary Exp>Repairs & Maint	2,892.00	0.00	0.00	2,892.00	9,048.00
8010-023-00	Admin Exp>Repairs & Maint	0.00	0.00	0.00	0.00	97.00
8250-023-00	Maintenance Exp>Repairs & Maint	25,157.00	0.00	0.00	25,157.00	43,755.00
8360-023-00	Laundry Exp>Repairs & Maint	0.00	0.00	0.00	0.00	1,519.00
Subtotal [6A]	Repairs and Maintenance	<u>28,049.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28,049.00</u>	<u>54,419.00</u>
Subgroup : [6B]	Heat					
8510-084-00	Telephone & Utility Exp>Gas	33,210.00	0.00	0.00	33,210.00	40,390.00
Subtotal [6B]	Heat	<u>33,210.00</u>	<u>0.00</u>	<u>0.00</u>	<u>33,210.00</u>	<u>40,390.00</u>
Subgroup : [6C]	Light & Power					
8510-085-00	Telephone & Utility Exp>Electric	105,115.00	0.00	0.00	105,115.00	109,999.00
Subtotal [6C]	Light & Power	<u>105,115.00</u>	<u>0.00</u>	<u>0.00</u>	<u>105,115.00</u>	<u>109,999.00</u>
Subgroup : [6D]	Water					
8510-086-00	Telephone & Utility Exp>Water/Sewer	69,930.00	0.00	0.00	69,930.00	68,096.00
Subtotal [6D]	Water	<u>69,930.00</u>	<u>0.00</u>	<u>0.00</u>	<u>69,930.00</u>	<u>68,096.00</u>
Subgroup : [6E]	Equipment Lease					
Marcum 102	Leased Equipment	0.00	0.00	36,720.00	36,720.00	37,812.00
Subtotal [6E]	Equipment Lease	<u>0.00</u>	<u>0.00</u>	<u>36,720.00</u>	<u>36,720.00</u>	<u>37,812.00</u>
Subgroup : [6F]	Other					
8250-022-00	Maintenance Exp>Supplies	25,183.00	0.00	0.00	25,183.00	17,728.00
8250-024-00	Maintenance Exp>Contracted Service	16,856.00	0.00	0.00	16,856.00	15,158.00
8250-040-00	Maintenance Exp>Sanitation & Incineration	22,590.00	0.00	0.00	22,590.00	23,303.00
8250-041-00	Maintenance Exp>Extermination	4,430.00	0.00	0.00	4,430.00	4,775.00
8250-043-00	Maintenance Exp>Landscaping	16,704.00	0.00	0.00	16,704.00	24,932.00
8250-080-00	Maintenance Exp>Equip-Minor	1,468.00	0.00	0.00	1,468.00	11,856.00
8250-081-00	Maintenance Exp>Equip-Rental	0.00	0.00	0.00	0.00	423.00
Subtotal [6F]	Other	<u>87,031.00</u>	<u>0.00</u>	<u>0.00</u>	<u>87,031.00</u>	<u>98,178.00</u>
Subgroup : [7C]	Non-movable Equipment					
9576-604-00	Depreciation Exp>Equip-Fixed	7,398.00	0.00	0.00	7,398.00	6,359.00
Subtotal [7C]	Non-movable Equipment	<u>7,398.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,398.00</u>	<u>6,358.00</u>
Subgroup : [7D]	Movable Equipment					
9576-605-00	Depreciation Exp>Equip-Major Moveable	7,720.00	0.00	0.00	7,720.00	4,039.00
9576-607-00	Depreciation Exp>Computer Hardware	2,319.00	0.00	0.00	2,319.00	6,763.00
9576-608-00	Depreciation Exp>Computer Software	1,975.00	0.00	0.00	1,975.00	1,975.00
Subtotal [7D]	Movable Equipment	<u>12,014.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,014.00</u>	<u>12,787.00</u>
Subgroup : [8C]	Leasehold Improvements					
9576-603-00	Depreciation Exp>Leasehold Improvements	17,789.00	0.00	0.00	17,789.00	17,034.00
Subtotal [8C]	Leasehold Improvements	<u>17,789.00</u>	<u>0.00</u>	<u>0.00</u>	<u>17,789.00</u>	<u>17,034.00</u>
Subgroup : [9]	Rental Payments					
9376-000-00	Rent Exp	840,000.00	0.00	0.00	840,000.00	840,000.00
Subtotal [9]	Rental Payments	<u>840,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>840,000.00</u>	<u>840,000.00</u>
Subgroup : [10A]	Real estate taxes paid by owner					
9176-766-00	Taxes Exp>RE Taxes	180,167.00	0.00	0.00	180,167.00	180,167.00
Subtotal [10A]	Real estate taxes paid by owner	<u>180,167.00</u>	<u>0.00</u>	<u>0.00</u>	<u>180,167.00</u>	<u>180,167.00</u>
Subgroup : [10C]	Personal property taxes					
9176-767-00	Taxes Exp>Personal Prop Taxes	47,179.00	0.00	0.00	47,179.00	22,568.00
Subtotal [10C]	Personal property taxes	<u>47,179.00</u>	<u>0.00</u>	<u>0.00</u>	<u>47,179.00</u>	<u>22,568.00</u>
Total [22]	Maintenance and Property	1,427,882.00	0.00	36,720.00	1,464,802.00	1,487,816.00
Group : [27]	Interest and Insurance					
Subgroup : [14A]	Insurance on Property					
0776-115-00	Business Insurance Exp>Property	26,193.00	0.00	0.00	26,193.00	23,473.00
Subtotal [14A]	Insurance on Property	<u>26,193.00</u>	<u>0.00</u>	<u>0.00</u>	<u>26,193.00</u>	<u>23,473.00</u>
Subgroup : [14C1]	Umbrella					
8776-110-00	Business Insurance Exp>Liability & Other	77,007.00	0.00	0.00	77,007.00	63,092.00
Subtotal [14C1]	Umbrella	<u>77,007.00</u>	<u>0.00</u>	<u>0.00</u>	<u>77,007.00</u>	<u>63,092.00</u>
Subgroup : [14C3]	Other					
8776-112-00	Business Insurance Exp>Crime	0.00	0.00	0.00	0.00	125.00
8776-113-00	Business Insurance Exp>Surety Bond	2,633.00	0.00	0.00	2,633.00	2,400.00
Subtotal [14C3]	Other	<u>2,633.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,633.00</u>	<u>2,525.00</u>
Total [27]	Interest and Insurance	105,833.00	0.00	0.00	105,833.00	89,090.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
5001-204-01	R&B>Medicaid>Certified	(30,660,800.00)	0.00	0.00	(30,660,800.00)	(33,347,200.00)
5001-204-16	R&B>Medicaid>Adjustments	90,710.00	0.00	0.00	90,710.00	267,377.00
Subtotal [1A]	Medicaid Residents (CT only)	<u>(30,570,090.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(30,570,090.00)</u>	<u>(33,139,823.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance					
5001-204-03	R&B>Medicaid>CIA	22,326,279.00	0.00	0.00	22,326,279.00	24,426,432.00
Subtotal [1B]	Medicaid room and board contractual allowance	<u>22,326,279.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,326,279.00</u>	<u>24,426,432.00</u>
Subgroup : [3A]	Medicare Residents (All Inclusive)					
5001-201-01	R&B>Medicare A>Certified	(3,923,200.00)	0.00	0.00	(3,923,200.00)	(2,889,600.00)
5001-201-16	R&B>Medicare A>Adjustments	24,080.00	0.00	0.00	24,080.00	12,043.00
Subtotal [3A]	Medicare Residents (All Inclusive)	<u>(3,899,120.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(3,899,120.00)</u>	<u>(2,877,557.00)</u>

Subgroup : [3B]	Medicare room and board contractual allowance				861,026.00	830,381.00
5001-201-03	R&B>Medicare A>C/A	861,026.00	0.00	0.00	861,026.00	830,381.00
Subtotal [3B]	Medicare room and board contractual allowance	861,026.00	0.00	0.00	861,026.00	830,381.00
Subgroup : [4A]	Private-pay residents and other					
5001-203-01	R&B>Private>Certified	(1,132,800.00)	0.00	0.00	(1,132,800.00)	(1,332,800.00)
5001-203-16	R&B>Private>Adjustments	(267,926.00)	0.00	0.00	(267,926.00)	(277,500.00)
5001-207-01	R&B>Hospice>Certified	(492,800.00)	0.00	0.00	(492,800.00)	(401,600.00)
5001-208-01	R&B>Insurance>Certified	(36,800.00)	0.00	0.00	(36,800.00)	(25,600.00)
5001-208-16	R&B>Insurance>Adjustments	1,800.00	0.00	0.00	1,800.00	(2,483.00)
5001-211-01	R&B>Medicare HMO>Certified	(1,436,000.00)	0.00	0.00	(1,436,000.00)	(725,600.00)
5001-211-16	R&B>Medicare HMO>Adjustments	(32,507.00)	0.00	0.00	(32,507.00)	(41,307.00)
Subtotal [4A]	Private-pay residents and other	(2,397,123.00)	0.00	0.00	(2,397,123.00)	(2,806,890.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
5001-203-03	R&B>Private>C/A	753,071.00	0.00	0.00	753,071.00	894,685.00
5001-207-03	R&B>Hospice>C/A	358,776.00	0.00	0.00	358,776.00	294,511.00
5001-207-16	R&B>Hospice>Adjustments	2,853.00	0.00	0.00	2,853.00	15,647.00
5001-208-03	R&B>Insurance>C/A	13,150.00	0.00	0.00	13,150.00	18,458.00
5001-211-03	R&B>Medicare HMO>C/A	648,420.00	0.00	0.00	648,420.00	357,134.00
Subtotal [4B]	Private-pay room and board contractual allowance	1,776,270.00	0.00	0.00	1,776,270.00	1,560,435.00
Subgroup : [5A]	Prescription Drugs - Medicare					
5012-201-00	Pharmacy Rev>Medicare A	(150,507.00)	0.00	0.00	(150,507.00)	(239,975.00)
5012-202-00	Pharmacy Rev>Medicare B	(1,192.00)	0.00	0.00	(1,192.00)	0.00
Subtotal [5A]	Prescription Drugs - Medicare	(151,699.00)	0.00	0.00	(151,699.00)	(239,975.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
5012-201-03	Pharmacy Rev>Medicare A>C/A	150,507.00	0.00	0.00	150,507.00	239,975.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	150,507.00	0.00	0.00	150,507.00	239,975.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
5012-203-00	Pharmacy Rev>Private	(705.00)	0.00	0.00	(705.00)	0.00
5012-208-00	Pharmacy Rev>Insurance	(20,861.00)	0.00	0.00	(20,861.00)	(31,862.00)
5012-211-00	Pharmacy Rev>Medicare HMO	(2,176.00)	0.00	0.00	(2,176.00)	(1,543.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(23,742.00)	0.00	0.00	(23,742.00)	(33,405.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
5012-208-03	Pharmacy Rev>Insurance>C/A	20,742.00	0.00	0.00	20,742.00	31,862.00
5012-211-03	Pharmacy Rev>Medicare HMO>C/A	2,176.00	0.00	0.00	2,176.00	1,543.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	22,918.00	0.00	0.00	22,918.00	33,405.00
Subgroup : [7A]	Physical Therapy - Medicare					
5026-201-00	Physical Therapy Rev>Medicare A	(188,059.00)	0.00	0.00	(188,059.00)	(208,790.00)
5026-202-00	Physical Therapy Rev>Medicare B	(153,624.00)	0.00	0.00	(153,624.00)	(223,690.00)
Subtotal [7A]	Physical Therapy - Medicare	(341,683.00)	0.00	0.00	(341,683.00)	(432,480.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
5026-201-03	Physical Therapy Rev>Medicare A>C/A	188,059.00	0.00	0.00	188,059.00	208,790.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	188,059.00	0.00	0.00	188,059.00	208,790.00
Subgroup : [7C]	Physical Therapy - Non-medicare					
5026-203-00	Physical Therapy Rev>Private	(3,327.00)	0.00	0.00	(3,327.00)	(8,964.00)
5026-204-00	Physical Therapy Rev>Medicaid	(83,420.00)	0.00	0.00	(83,420.00)	(119,960.00)
5026-208-00	Physical Therapy Rev>Insurance	(139,484.00)	0.00	0.00	(139,484.00)	(61,651.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(226,231.00)	0.00	0.00	(226,231.00)	(210,575.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
5026-204-03	Physical Therapy Rev>Medicaid>C/A	83,411.00	0.00	0.00	83,411.00	119,212.00
5026-207-03	Physical Therapy Rev>Hospice>C/A	(19.00)	0.00	0.00	(19.00)	0.00
5026-208-03	Physical Therapy Rev>Insurance>C/A	133,081.00	0.00	0.00	133,081.00	65,737.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	216,473.00	0.00	0.00	216,473.00	184,949.00
Subgroup : [8A]	Speech Therapy - Medicare					
5025-201-00	Speech Therapy Rev>Medicare A	(75,081.00)	0.00	0.00	(75,081.00)	(113,562.00)
5025-202-00	Speech Therapy Rev>Medicare B	(95,314.00)	0.00	0.00	(95,314.00)	(61,279.00)
Subtotal [8A]	Speech Therapy - Medicare	(130,395.00)	0.00	0.00	(130,395.00)	(164,841.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
5025-201-03	Speech Therapy Rev>Medicare A>C/A	75,081.00	0.00	0.00	75,081.00	113,562.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	75,081.00	0.00	0.00	75,081.00	113,562.00
Subgroup : [8C]	Speech Therapy - Non-medicare					
5025-203-00	Speech Therapy Rev>Private	(360.00)	0.00	0.00	(360.00)	(3,802.00)
5025-204-00	Speech Therapy Rev>Medicaid	(32,776.00)	0.00	0.00	(32,776.00)	(30,637.00)
5025-208-00	Speech Therapy Rev>Insurance	(66,725.00)	0.00	0.00	(66,725.00)	(22,813.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(99,861.00)	0.00	0.00	(99,861.00)	(57,252.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
5025-204-03	Speech Therapy Rev>Medicaid>C/A	32,776.00	0.00	0.00	32,776.00	30,637.00
5025-208-03	Speech Therapy Rev>Insurance>C/A	65,634.00	0.00	0.00	65,634.00	20,477.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	98,410.00	0.00	0.00	98,410.00	51,114.00
Subgroup : [9A]	Occupational Therapy - Medicare					
5027-201-00	Occup Therapy Rev>Medicare A	(157,149.00)	0.00	0.00	(157,149.00)	(226,527.00)
5027-202-00	Occup Therapy Rev>Medicare B	(74,056.00)	0.00	0.00	(74,056.00)	(197,092.00)
Subtotal [9A]	Occupational Therapy - Medicare	(231,205.00)	0.00	0.00	(231,205.00)	(423,619.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
5027-201-03	Occup Therapy Rev>Medicare A>C/A	157,149.00	0.00	0.00	157,149.00	226,527.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	157,149.00	0.00	0.00	157,149.00	226,527.00
Subgroup : [9C]	Occupational Therapy - Non-medicare					
5027-203-00	Occup Therapy Rev>Private	827.00	0.00	0.00	827.00	(5,091.00)
5027-204-00	Occup Therapy Rev>Medicaid	(48,468.00)	0.00	0.00	(48,468.00)	(102,820.00)
5027-208-00	Occup Therapy Rev>Insurance	(117,710.00)	0.00	0.00	(117,710.00)	(80,503.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(165,351.00)	0.00	0.00	(165,351.00)	(188,414.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
5027-204-03	Occup Therapy Rev>Medicaid>C/A	48,468.00	0.00	0.00	48,468.00	102,820.00
5027-207-03	Occup Therapy Rev>Hospice>C/A	(18.00)	0.00	0.00	(18.00)	0.00
5027-208-03	Occup Therapy Rev>Insurance>C/A	112,803.00	0.00	0.00	112,803.00	68,653.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	161,253.00	0.00	0.00	161,253.00	171,240.00
Subgroup : [10A]	Other - Medicare					

5060-202-00	Vaccine Rev>Medicare B	(2,411.00)	0.00	0.00	(2,411.00)	(2,251.00)
Subtotal [10A]	Other - Medicare	(2,411.00)	0.00	0.00	(2,411.00)	(2,281.00)
Subgroup : [10B]	Other - Non-Medicare					
5060-204-00	Vaccine Rev>Medicaid	(942.00)	0.00	0.00	(942.00)	(98.00)
5060-204-03	Vaccine Rev>Medicaid>C/A	942.00	0.00	0.00	942.00	98.00
5060-208-00	Vaccine Rev>Insurance	(118.00)	0.00	0.00	(118.00)	0.00
5060-208-03	Vaccine Rev>Insurance>C/A	118.00	0.00	0.00	118.00	0.00
5900-456-00	Other Rev>Write-offs-Sequester	28,660.00	0.00	0.00	28,660.00	42,494.00
Subtotal [10B]	Other - Non-Medicare	28,660.00	0.00	0.00	28,660.00	42,494.00
Subgroup : [15]	Interest Income					
9776-265-00	Interest(Incl)/Exp>Income	(153.00)	0.00	0.00	(153.00)	(51.00)
Subtotal [15]	Interest Income	(153.00)	0.00	0.00	(153.00)	(61.00)
Subgroup : [18]	Other Revenue					
5900-025-00	Other Rev>Miscellaneous	(132.00)	0.00	0.00	(132.00)	0.00
5900-201-98	Other Rev>Medicare A>Prior Year	7.00	0.00	0.00	7.00	0.00
8010-015-00	Admin Exp>Miscellaneous	0.00	0.00	0.00	0.00	(327.00)
9999-000-98	Non-Operating (Incl)/Exp>Prior Year	0.00	0.00	0.00	0.00	(295,558.00)
Subtotal [18]	Other Revenue	(125.00)	0.00	0.00	(125.00)	(295,885.00)
Total [30]	Statement of Revenue	(13,177,104.00)	0.00	0.00	(13,177,104.00)	(12,763,490.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
1000-400-15	Cash>Petty Cash>Other	2,905.00	0.00	0.00	2,905.00	2,885.00
1000-402-00	Cash>Facility Deposits	178,375.00	0.00	0.00	178,375.00	6,428.00
1000-403-00	Cash>Operating	213,662.00	0.00	0.00	213,662.00	414,819.00
1000-421-00	Cash>Resident Funds	(5,970.00)	0.00	0.00	(5,970.00)	263.00
1005-000-00	Restricted Cash	1,820,711.00	0.00	0.00	1,820,711.00	0.00
1005-421-00	Restricted Cash>Resident Funds	92,035.00	0.00	0.00	92,035.00	54,222.00
Subtotal [A1]	Cash	2,301,718.00	0.00	0.00	2,301,718.00	478,619.00
Subgroup : [A2]	Resident Accounts Receivable					
1010-000-15	Accounts Receivable>Other	(89,618.00)	0.00	0.00	(89,618.00)	(93,228.00)
1010-201-00	Accounts Receivable>Medicare A	553,063.00	0.00	0.00	553,063.00	338,941.00
1010-203-00	Accounts Receivable>Private	662,665.00	0.00	0.00	662,665.00	379,863.00
1010-204-00	Accounts Receivable>Medicaid	1,877,387.00	0.00	0.00	1,877,387.00	1,592,828.00
1010-207-00	Accounts Receivable>Hospice	16,075.00	0.00	0.00	16,075.00	45,371.00
1010-208-00	Accounts Receivable>Insurance	310,681.00	0.00	0.00	310,681.00	51,723.00
1010-211-00	Accounts Receivable>Medicare HMO	(53,642.00)	0.00	0.00	(53,642.00)	(49,441.00)
1010-409-00	Accounts Receivable>Clearing	(11,030.00)	0.00	0.00	(11,030.00)	375.00
1010-439-00	Accounts Receivable>Resident Refunds	(12,171.00)	0.00	0.00	(12,171.00)	(6,700.00)
1010-450-00	Accounts Receivable>Allow for Doubtful Accts	(895,389.00)	0.00	0.00	(895,389.00)	(763,818.00)
1010-457-00	Accounts Receivable>Write-offs-Uncollectible	979,400.00	0.00	0.00	979,400.00	775,240.00
1010-457-15	Accounts Receivable>Write-offs-Uncollectible>Other	(3.00)	0.00	0.00	(3.00)	(2.00)
2011-201-00	AR Related Payables>Medicare A	(593,802.00)	0.00	0.00	(593,802.00)	0.00
2011-201-17	AR Related Payables>Medicare A>Add-on	(1,020,355.00)	0.00	0.00	(1,020,355.00)	0.00
2011-204-17	AR Related Payables>Medicaid>Add-on	(492,743.00)	0.00	0.00	(492,743.00)	0.00
Subtotal [A2]	Resident Accounts Receivable	1,230,618.00	0.00	0.00	1,230,618.00	2,271,064.00
Subgroup : [A3]	Other Accounts Receivable					
1015-201-00	Third Party Sett>Medicare A	(4,486.00)	0.00	0.00	(4,486.00)	(27,228.00)
1015-201-75	Third Party Sett>Medicare A>Non-dual Bad Debts	14,998.00	0.00	0.00	14,998.00	44,676.00
1015-201-76	Third Party Sett>Medicare A>Dual Bad Debts	0.00	0.00	0.00	0.00	17.00
1035-675-00	Other Current Receivables>Due to/from Prior Operating	1,088,273.00	0.00	0.00	1,088,273.00	1,100,043.00
Subtotal [A3]	Other Accounts Receivable	1,098,785.00	0.00	0.00	1,098,785.00	1,117,508.00
Subgroup : [A5]	Prepaid Expenses					
1030-000-00	Prepaid Expenses	3,384.00	0.00	0.00	3,384.00	3,068.00
1030-069-00	Prepaid Expenses>Licenses	568.00	0.00	0.00	568.00	158.00
1030-208-00	Prepaid Expenses>Insurance	(143,087.00)	0.00	0.00	(143,087.00)	159,564.00
1030-766-00	Prepaid Expenses>RE Taxes	50,931.00	0.00	0.00	50,931.00	50,434.00
Subtotal [A5]	Prepaid Expenses	(88,204.00)	0.00	0.00	(88,204.00)	213,214.00
Subgroup : [B4]	Leasehold Improvements					
1050-603-00	Fixed Assets>Leasehold Improvements	495,399.00	0.00	0.00	495,399.00	477,555.00
1051-603-00	Accum Depn>Leasehold Improvements	(55,688.00)	0.00	0.00	(55,688.00)	(37,899.00)
Subtotal [B4]	Leasehold Improvements	439,711.00	0.00	0.00	439,711.00	439,656.00
Subgroup : [B6]	Non-Movable Equipment					
1050-604-00	Fixed Assets>Equip>Fixed	90,482.00	0.00	0.00	90,482.00	69,766.00
1051-604-00	Accum Depn>Equip>Fixed	(18,018.00)	0.00	0.00	(18,018.00)	(10,620.00)
Subtotal [B6]	Non-Movable Equipment	72,464.00	0.00	0.00	72,464.00	59,146.00
Subgroup : [B8]	Movable Equipment					
1050-605-00	Fixed Assets>Equip>Major Moveable	42,905.00	0.00	0.00	42,905.00	22,014.00
1050-607-00	Fixed Assets>Computer Hardware	36,329.00	0.00	0.00	36,329.00	36,329.00
1050-608-00	Fixed Assets>Computer Software	5,925.00	0.00	0.00	5,925.00	5,925.00
1051-605-00	Accum Depn>Equip>Major Moveable	(18,959.00)	0.00	0.00	(18,959.00)	(11,238.00)
1051-607-00	Accum Depn>Computer Hardware	(24,342.00)	0.00	0.00	(24,342.00)	(22,023.00)
1051-608-00	Accum Depn>Computer Software	(4,279.00)	0.00	0.00	(4,279.00)	(2,354.00)
Subtotal [B8]	Movable Equipment	37,679.00	0.00	0.00	37,679.00	28,793.00
Subgroup : [D7]	Other Assets					
1080-671-00	Other Assets>Deposits	3,916.00	0.00	0.00	3,916.00	10,180.00
Subtotal [D7]	Other Assets	3,916.00	0.00	0.00	3,916.00	10,180.00
Total [31-32]	Assets	5,096,487.00	0.00	0.00	5,096,487.00	4,618,076.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
2005-000-00	Accounts Payable	(1,081,576.00)	0.00	0.00	(1,081,576.00)	(1,360,368.00)
2011-204-00	AR Related Payables>Medicaid	121,604.00	0.00	0.00	121,604.00	(33,476.00)
Subtotal [A1]	Trade Accounts Payable	(959,972.00)	0.00	0.00	(959,972.00)	(1,393,844.00)
Subgroup : [A4]	Accrued Payroll					
2020-001-00	Accrued Wages & Related>Wages	(169,210.00)	0.00	0.00	(169,210.00)	(149,723.00)
2020-741-00	Accrued Wages & Related>Misc. PR Deduction	(15,370.00)	0.00	0.00	(15,370.00)	4,960.00
2020-756-00	Accrued Wages & Related>Benefit Time	(157,540.00)	0.00	0.00	(157,540.00)	(128,171.00)
2020-758-00	Accrued Wages & Related>Worker's Comp Payable	27,607.00	0.00	0.00	27,607.00	0.00
Subtotal [A4]	Accrued Payroll	(314,513.00)	0.00	0.00	(314,513.00)	(272,934.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable					

2020-722-00	Accrued Wages & Related>FICA Tax-Employer	(130,901.00)	0.00	0.00	(130,901.00)	0.00
Subtotal [A6]	Accrued Payroll Taxes Payable	(130,901.00)	0.00	0.00	(130,901.00)	0.00
Subgroup : [A12]	Other Current Liabilities					
2010-421-00	Other Current Payables>Resident Funds	(92,035.00)	0.00	0.00	(92,035.00)	(54,222.00)
2011-456-00	AR Related Payables>Write-offs-Sequester	23,584.00	0.00	0.00	23,584.00	15,126.00
2020-742-00	Accrued Wages & Related>Retirement VH	(23,677.00)	0.00	0.00	(23,677.00)	(12,820.00)
2025-000-00	Other Accrued	(3,545,455.00)	0.00	0.00	(3,545,455.00)	(2,672,742.00)
2025-064-00	Other Accrued>Accounting Fees	(7,828.00)	0.00	0.00	(7,828.00)	(7,850.00)
2025-118-00	Other Accrued>Provisional Tax	(63.00)	0.00	0.00	(63.00)	463.00
2025-208-00	Other Accrued>Insurance	220,387.00	0.00	0.00	220,387.00	(90,194.00)
2030-783-00	Current Debt>Working Capital	(500,000.00)	0.00	0.00	(500,000.00)	(1,525,000.00)
2030-783-17	Current Debt>Working Capital>Add-on	(1,228,137.00)	0.00	0.00	(1,228,137.00)	0.00
Subtotal [A12]	Other Current Liabilities	(5,153,224.00)	0.00	0.00	(5,153,224.00)	(4,317,217.00)
Subgroup : [B4]	Other Long-Term Liabilities					
2040-000-00	Due To/From	(1,307,678.00)	0.00	0.00	(1,307,678.00)	(1,302,299.00)
Subtotal [B4]	Other Long-Term Liabilities	(1,307,678.00)	0.00	0.00	(1,307,678.00)	(1,302,299.00)
Total [33-34]	Liabilities	(7,866,288.00)	0.00	0.00	(7,866,288.00)	(7,386,292.00)
Group : [36]	Equity					
Subgroup : [B6]	Cumulated Earnings					
3015-981-00	Members' Equity>Capital Distributions	35,000.00	0.00	0.00	35,000.00	35,000.00
3015-987-00	Members' Equity>Retained Earnings	2,633,214.00	0.00	0.00	2,633,214.00	2,927,131.00
Subtotal [B6]	Cumulated Earnings	2,668,214.00	0.00	0.00	2,668,214.00	2,962,131.00
Total [36]	Equity	2,668,214.00	0.00	0.00	2,668,214.00	2,962,131.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00	0.00

Client: **Grandview Rehabilitation and Healthcare Center**
 Engagement: **Medicaid - Grandview Rehabilitation and Healthcare Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass leases to page 22, line 6e				
Marcum 102	Leased Equipment		36,720.00	
6115-081-00	Gen Neg Exp>Equip-Rental			20,857.00
8010-081-00	Admin Exp>Equip-Rental			15,863.00
Total			36,720.00	36,720.00
Reclassifying Journal Entries JE # 4				
To reclass Chase Credit Card Fee and Amazon Subscription to correct line of cost report				
Marcum 106	Admin Exp>Subscriptions		211.00	
8010-034-00	Admin Exp>Dues & Subscriptions			211.00
Marcum 104	Admin Exp>Chamber Dues			
Total			211.00	211.00
Reclassifying Journal Entries JE # 6				
To reclass bank fees out of legal				
8010-060-00	Admin Exp>Fines & Penalties		67.00	
8010-063-00	Admin Exp>Legal Fees			67.00
Total			67.00	67.00
Reclassifying Journal Entries JE # 7				
To reclass Education out of Dues				
8010-032-00	Admin Exp>Training & Educ		350.00	
8010-034-00	Admin Exp>Dues & Subscriptions			350.00
Total			350.00	350.00
Total Reclassifying Journal Entries				
			37,348.00	37,348.00
Client Journal Entry				
Client Journal Entry JE # 5				
Client adjustment to TB				
6216-010-00	Cert Nsg Exp>Wages-V,H,S		352.00	
7741-002-54	Social Services Exp>OT Wages>Admissions		31.00	
6216-001-26	Cert Nsg Exp>Wages>LPN			265.00
6216-001-27	Cert Nsg Exp>Wages>CNA			87.00
7741-001-54	Social Services Exp>Wages>Admissions			31.00
6216-002-26	Cert Nsg Exp>OT Wages>LPN			
Total			383.00	383.00
Total Client Journal Entry				
			383.00	383.00
Total All Journal Entries				
			37,731.00	37,731.00



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/14/2021
 Run Date: 1/14/2021

Provider Name: Grandview Rehabilitation and Healthcare Center
 Provider Number: 2428
 Period Ended: 9/30/19

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: