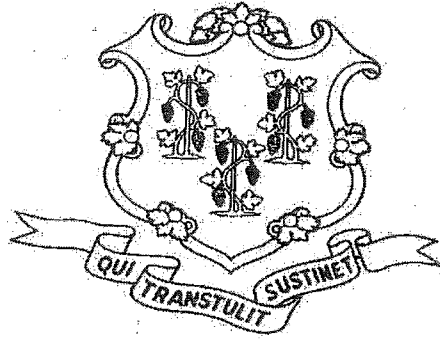


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) 35 Marc Drive Operations, LLC, d/b/a Skyview Center	
Address (No. & Street, City, State, Zip Code) 35 Marc Drive, Wallingford, CT 06492	
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 2377	RHNS	(Specify)	Medicare Provider 07-5057
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Medicaid Provider Numbers:	CCNH 7427	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) 35 Marc Drive Operations, LLC, d/b/a Skyview Center	License No. 2377	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 35 Marc Drive Operations, LLC, d/b/a Skyview 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.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Elissa Carl			Printed Name (Owner) Eli Mirlis		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 35 Marc Drive, Wallingford, CT 06492				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/9/2020	
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. <b>Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**



**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-265-0981		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) 35 Marc Drive Operations, LLC, d/b/a Skyview Center		Address (No. & Street, City, State, Zip) 35 Marc Drive, Wallingford, CT 06492		
License Numbers:	CCNH 2377	RHNS (Specify)	Medicare Provider No. 07-5057	
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.				
<b>Administrator</b>				
Name of Administrator Elissa Carl		Nursing Home Administrator's License No.:	2068	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyvie	License No. 2377	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Cen	License No. 2377	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

**General Information and Questionnaire  
Related Parties\***

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center	License No. 2377	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	%**				
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13/Line 5a	287,603	287,603
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13/ Line 9a	95,569	95,569
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13/ Line 10a	217,921	217,921
Skyview PropCo	169 Highland Avenue, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Rental Property	Page 22/ Line 9	480,000	480,000
		<input type="radio"/>	<input checked="" type="radio"/>		Various Intercompany Loans	Page 34/ Line B3		
		<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.  
N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview C	License No. 2377	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 (See listing page 13)			
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	
35 Marc Drive Operations, LLC, d/b/a Skyview Center		2377	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						
Balboa Capital	<input type="radio"/>	<input checked="" type="radio"/>	Dual scan finisher/fax system	5/1/2019	Monthly	5,386	5,386	
	<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"/> Yes <input checked="" type="radio"/> No							<b>Total ***</b>	5,386

\* 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 35 Marc Drive Operations, LLC, d/	License No. 2377	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.

<b>Independent Accounting Firm</b>	
Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Roth&Co CPA & Consultants	1438 36th St 200, Brooklyn, NY 11218
2 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
3	
4	

Services Provided by This Firm ( <i>describe fully</i> )	
1 Monthly retainer fee	\$ 14,752
2 Preparation for cost reports, management advisory services for CON prep	\$ 7,677
3	\$
4	\$
	Charge for Services Provided
	\$ 22,429

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

<b>Legal Services Information</b>	
Name of Legal Firm or Independent Attorney	Telephone Number
1 Treasurer State of Connecticut	860-702-3000
2 Cogency Global	800-221-0102
3 Timothy S. Wall	203-265-7173
4 State Marshal of CT	203-853-4054
5	

Address ( <i>No. &amp; Street, City, State, Zip Code</i> )	
1 55 Elm St #2, Hartford, CT 06106	
2 122 E 42nd St 18th FL, New York, NY 10168	
3 PO Box 297 Wallingford CT 06492-0297	
4 60 Rampart Rd, Norwalk, CT 06854	
5	

Services Provided by This Firm ( <i>describe fully</i> )	
1 Conservatorship (Disallowed on Pg 28)	\$ 4,520
2 Statutory Representation	\$ 403
3 Conservatorship (Disallowed on Pg 28)	\$ 622
4 Hearing notice	\$ 6
5	\$
	Charge for Services Provided
	\$ 5,551

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



### Schedule of Resident Statistics

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center			License No. 2377		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	97	97			97	97						
B. On last day of THIS report period	97	97							97	97		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	76	76			76	76						
B. As of midnight of THIS report period	76	76							76	76		
3. Total Number of Days Care Provided During Period												
A. Medicare	9,040	9,040			5,884	5,884			3,156	3,156		
B. Medicaid (Conn.)	18,343	18,343			14,447	14,447			3,896	3,896		
C. Medicaid (other states)												
D. Private Pay	1,363	1,363			1,237	1,237			126	126		
E. State SSI for RCH												
F. Other (Specify)	1,214	1,214			1,113	1,113			101	101		
G. Total Care Days During Period (3A thru F)	29,960	29,960			22,681	22,681			7,279	7,279		
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. <b>Total Resident Days (3G + 4A + 4B)</b>	29,960	29,960			22,681	22,681			7,279	7,279		

### Schedule of Resident Statistics (Cont'd)

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyvie		License No. 2377		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? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> 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	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	24		51		1								
Per Diem Rate													
a. One bed rm.	Var		209.00		453.00								
b. Two bed rms.	Var		209.00		438.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							3,095	3,095					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							289	289					
2. Restorative Treatments							2,605	2,605					
C. Other							10,578	10,578					
D. <b>Total Physical Therapy Treatments</b>							16,567	16,567					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							601	601					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							79	79					
2. Restorative Treatments							708	708					
C. Other							1,727	1,727					
D. <b>Total Speech Therapy Treatments</b>							3,115	3,115					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							1,707	1,707					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							164	164					
2. Restorative Treatments							1,474	1,474					
C. Other							9,063	9,063					
D. <b>Total Occupational Therapy Treatments</b>							12,408	12,408					

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
35 Marc Drive Operations, LLC, d/b/a Skyview Center	2377	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	102,241	2,091				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	98,360	4,149				
5. Dietary Service						
a. Head Dietitian	9,973	335				
b. Food Service Supervisor						
c. Dietary Workers	260,436	10,214				
6. Housekeeping Service						
a. Head Housekeeper	47,715	1,955				
b. Other Housekeeping Workers	111,343	7,944				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	23,480	991				
b. Other Maintenance Workers	91,033	4,060				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	70,737	4,618				
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	10,950	389				
b. RN						
1. Direct Care	636,176	7,908				
2. Administrative**	216,978	6,671				
c. LPN						
1. Direct Care	855,614	27,936				
2. Administrative**						
d. Aides and Attendants	1,225,289	61,925				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	92,375	4,250				
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	61,929	2,119				
n. Marketing	57,458	895				
o. Other (Specify) See Attached Schedule	72,372	2,359				
<i>A-13. Total Salary Expenditures</i>	4,044,459	150,810				

\* 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
	0					
Medical Records/PTO Accrual	\$ 4,124	244				
Admissions/PTO Accrual	\$ 68,248	2,115				
<b>Total</b>	<b>\$ 72,372</b>	<b>2,359</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Clinical Services	\$ 131	N/A				
Clinical Consultants	\$ 74,371	1,664				
Respiratory Therapist(Disallowed on Pg 28a)	\$ 793	N/A				
IV Insertion Nurse(Disallowed on Pg 28a)	\$ 9,653	N/A				
<b>Total</b>	<b>\$ 84,948</b>	<b>1,664</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

**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	
35 Marc Drive Operations, LLC, d/b/a Skyview Center				2377	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)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

\* 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	
35 Marc Drive Operations, LLC, d/b/a Skyview Center				2377	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)							
<b>Section III - Administrators***</b>										
Elissa Carl	8,984			Non-discriminatory	Administrator 8/28/20 - 9/30/20	183	A2			
Eliza Augustin	93,257			Non-Discriminatory	Administrator 10/1/19 - 8/28/20	1,909	A2			
<b>Section IV - Assistant Administrators</b>										

\*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		
35 Marc Drive Operations, LLC, d/b/a Skyview Cen	2377	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	3,900	75				
3. Pharmacist	10,504	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	287,603	4,310				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	190				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	95,569	1,422				
b. Other						
10. Occupational Therapist						
a. Resident Care	217,921	3,270				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	133,108	3,071				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	84,948	1,664				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>863,553</b>	<b>14,002</b>				

\* 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		License No.	Report for Year Ended		Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center		2377	9/30/2020		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Deborah A Hardy, N/A	RN Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Channa Perera, MD, 755 Campbell Ave # 3, West Haven, CT 06516	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental Group, 888 Worcester Street, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, 101 North Plains Industrial Road, 1B Suite 1, Wallingford, CT	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Michelle Cortina Quattrocchi, N/A	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medviz Solutions, 167 Route 304, Bardonia, NY 10954	Peripheral Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	Physical, Occupational, and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* 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
35 Marc Drive Operations, LLC, d/b/a Skyview C	2377	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 50,507	50,507		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 379,862	379,862		
5. Health Insurance	\$ 247,155	247,155		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 3,191	3,191		
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$			
c. Bad Debts*	\$ 110,460	110,460		
d. Accounting and Auditing	\$ 22,429	22,429		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 5,551	5,551		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 16,271	16,271		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,411	8,411		
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 422,460	422,460		
<b>Subtotal</b>	\$ 1,266,297	1,266,297		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
Background Checks	\$ 3,191		
<b>Total</b>	\$ 3,191	\$ -	\$ -

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center	2377	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b><i>Subtotals Brought Forward:</i></b>	1,266,297	1,266,297			
<b>I. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$ 11,551	11,551			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 5,337	5,337			
5. Education Expenses Related to Seminars and Conventions	\$ 2,841	2,841			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 1,041	1,041			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 16,819	16,819			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,590	2,590			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 7,060	7,060			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 239,872	239,872			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 84,347	84,347			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,637,755	1,637,755			

\* 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)
	0		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising>COVID19 (Disallowed on Pg 28a)	\$ 754		
Marketing & Advertising (Disallowed on Pg 28a)	\$ 16,065		
<b>Total Other Advertising</b>	\$ 16,819	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 6,969		
ACHCA	\$ 50		
ICNC	\$ 41		
<b>Total Dues</b>	\$ 7,060	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Supplies>COVID19	\$ 144		
Licenses	\$ 911		
Fines, Penalties, & Settlements	\$ 10,000		
Late Fees(Disallowed on Pg 28a)	\$ 22		
Bank Fees	\$ 25		
Non-Allowable Bank Fees (Disallowed on Pg 28a)	\$ 710		
Employee Food	\$ 3,382		
Employee Relations	\$ 2,683		
Discriminatory Bonus (Disallowed on Pg 28a)	\$ 33,742		
Indirect COVID Expense	\$ 2,698		
Admin & Gen>COVID Related Expenses	\$ 30,030		
<b>Total Other Administrative and General</b>	\$ 84,347	\$ -	\$ -

**Schedule C-1 - Management Services\***

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Sky	License No. 2377	Report for Year Ended 9/30/2020	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center		2377	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)	
<b>2. Dietary</b>					
<b>a. In-House Preparation &amp; Service</b>					
1. Raw Food	\$ 238,160	238,160			
2. Non-Food Supplies	\$ 28,172	28,172			
3. Other (Specify) _____	\$ 245	245			
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>					
	\$ 79,832	79,832			
<b>c. Other (Specify) _____</b>					
Other Dietary Supplies	\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 346,409</b>	<b>346,409</b>			
<b>2E. Dietary Questionnaire</b>					
<b>F. Resident Meals: Total no. of meals served per day:*</b>		Total	CCNH	RHNS	(Specify)
<b>G. Is cost of employee meals included in 2D?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No</b>					
<b>H. Did you receive revenue from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>					
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					
<b>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.</b>					
<b>K. Is any revenue collected from these people?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>					
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					
<b>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.</b>					
<b>N. Is any revenue collected from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>					
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center		2377	9/30/2020	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Laundry Expense		\$	8,525	8,525	
3D. Total Laundry Expenditures (3a + b + c)		\$	8,525	8,525	
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
35 Marc Drive Operations, LLC, d/b/a Skyview		2377	9/30/2020		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping		Sq. Ft. Served 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> )		Sq. Ft. Served by Personnel				
( <i>Complete Schedule C-2 att. Page 21</i> )		Amt. \$	64,043	64,043		
C. Other ( <i>Specify</i> )			\$ 20,671	20,671		
Housekeeping Supplies						
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>			\$ 84,714	84,714		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy			\$			
2. Purchased from McKesson & Cardinal			\$ 248,253	248,253		
b. Medicine Cabinet Drugs			\$ 3,630	3,630		
c. Medical and Therapeutic Supplies			\$			
d. Ambulance/Limousine***			\$			
e. Oxygen						
1. For Emergency Use			\$			
2. Other***			\$ 2,320	2,320		
f. X-rays and Related Radiological Procedures***			\$ 15,543	15,543		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )			\$			
h. Laboratory***			\$ 29,319	29,319		
i. Recreation			\$ 24,406	24,406		
j. Direct Management Services*			\$			
k. Indirect Management Services*			\$			
l. Other (Specify)**** See Attached Schedule			\$ 199,661	199,661		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>			\$ 523,132	523,132		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
Nursing Supplies	116,497		
Supplies>COVID19	46,262		
Incontinence Supplies	746		
Sanitation & Incineration	2,181		
Equip-Rental	31,339		
Data Processing	1,838		
Data Processing>COVID19	798		
<b>Total Other Resident Care</b>	<b>\$ 199,661</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center			License No. 2377		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
Healthcare Services Group	3220 Tillman Drive Suite 300 Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Dept. Management	79,832			18	2b
Healthcare Services Group	3221 Tillman Drive Suite 300 Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Dept. Management	33,972			20	4b
Waste Wanted Solutions	Unit 2 Montvale NJ 07645	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	19,886			20	4b
On-Time IT Solutions Inc.	154 Spring St Monroe NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	14,947			16	m11
Icon Interior	1008 39 Street NY, 11219	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Disinfectant Work	10,185			20	4b
Caretech Group	1123 McDonald Ave Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	16,800			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview	2377	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 33,655	33,655				
b. Heat	\$ 21,941	21,941				
c. Light & Power	\$ 91,651	91,651				
d. Water	\$ 37,290	37,290				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 5,386	5,386				
f. Other ( <i>itemize</i> )	\$ 55,538	55,538				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 245,461</b>	<b>245,461</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 11,379	11,379				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 11,379</b>	<b>11,379</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 22,141	22,141				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 2,879	2,879				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 25,020</b>	<b>25,020</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 480,000	480,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 51,083	51,083				
c. Personal property taxes	\$ 9,387	9,387				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 576,869</b>	<b>576,869</b>				

\* 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)
	0		
Supplies	7,257.00		
Sanitation & Incineration	10,231.00		
Snow Removal	4,600.00		
Landscaping	13,460.00		
Fire Drill	2,452.00		
Contracted Service	17,538.00		
<b>Total Other Repairs and Maintenance</b>	\$ 55,538	\$ -	\$ -

### Depreciation Schedule

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center				License No. 2377			Report for Year Ended 9/30/2020			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
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	8,676	8,676	1,520	S/L	Var	1,520
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						Var	Var	62,932	62,932		S/L	Various	9,859
D-3. Subtotal													11,379
<b>E. Total Depreciation</b>													11,379

## Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				

<b>Total deletions for Non-Movable Equipment</b>		\$	-	\$ -

\*\*

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

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## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/2/2019	Replaced vaccum pump motor	1,549	Var	103
1/13/2020	tube, probe, and float kit	644	Var	129
7/3/2020	Badgy 100 color plastic card printer	609	Var	76
7/10/2020	Kyocera taskalfa	622	Var	124
9/11/2020	inverter	1,292	Var	258
1/24/2020	Elevation motor	1,979	Var	247
3/13/2020	Installation of nurse call-head	28,715	Var	2,872
3/16/2020	Wearable tags and IDTAD tester	1,016	Var	102
3/16/2020	Wander wearable tags vital signs motor	551	Var	55
4/25/2020	LC 1200 wrist/ankle tag	5,076	Var	508
5/16/2020	wrist/ ankle tag	750	Var	75
8/14/2020	wrist/ankle tag	803	Var	80
9/9/2020	wrist/ankle tag	830	Var	83
9/24/2020	bladder scanner	4,344	Var	434
10/27/2019	Laptop	649	Var	216
9/22/2020	Laptop, ideapad	724	Var	241
Var	Computer software/programming for the reporting year	12,779	Var	4,256
<b>Total additions for Movable Equipment</b>		<b>\$ 62,932</b>		<b>\$ 9,859 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*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
<b>Additions:</b>				
10/23/2019	Replaced ice machine parts	1,147	Var	115
10/31/2019	Reinstalled pump, installed drain plug	865	Var	87
8/5/2020	Artwork, design, panels	1,781	Var	178
11/6/2019	Replace touch screen controller	2,073	Var	207
11/11/2019	Replaced section of electric heat and new thermostat	933	Var	62
5/10/2020	Water heater installment with storage tank	13,300	Var	665
6/5/2020	flow switch	626	Var	63
7/31/2020	fire alarm panel replaced	582	Var	58
8/1/2020	installed outlets & junction box under dishwasher	746	Var	50
4/16/2020	Roof repair	750	Var	75
6/2/2020	replaced oil and fuel filters	744	Var	74
9/18/2020	Repaired nurse call system	722	Var	72
<b>Total additions for Leasehold Improvement</b>		<b>\$ 24,269</b>		<b>\$ 1,706 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center			2377		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							
<b>A. Organization Expense</b>									
1. Startup Costs	5	2019		66,423	22,555	S/L		22,141	
2.									
3.									
A-4. Subtotal									22,141
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	15,896	1,173	S/L	Various	1,173	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	24,269		S/L	Various	1,706	
C-4. Subtotal									2,879
<b>D. Total Amortization</b>									25,020

\* 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.

Skyview Center  
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>											
<b>2019 Additions</b>											
L.I.	phone repair-cross connect wires	5/20/2019	S/L	10	1,063	-	106	106	106	212	851
L.I.	phone ports	5/9/2019	S/L	10	1,435	-	144	144	144	288	1,147
L.I.	AC repair	7/10/2019	S/L	20	3,660	-	183	183	183	366	3,294
L.I.	Fax repair-new T/R card installed	7/17/2019	S/L	10	922	-	92	92	92	184	738
L.I.	phone ports	5/9/2019	S/L	10	91	-	9	9	9	18	73
L.I.	phone repair-cross connect wires	5/20/2019	S/L	10	67	-	7	7	7	14	53
L.I.	Fax repair-new T/R card installed	7/17/2019	S/L	10	59	-	6	6	6	12	47
L.I.	replaced fan motor on AC	8/14/2019	S/L	20	2,571	-	129	129	129	258	2,313
L.I.	hvac repair	10/10/2019	S/L	15	1,595	-	106	106	106	212	1,383
L.I.	aquastat repair	8/16/2019	S/L	10	1,331	-	133	133	133	266	1,065
L.I.	Fridge repair-replace valve	10/1/2019	S/L	15	1,559	-	104	104	104	208	1,351
L.I.	AC repair-heat pump switch	9/3/2019	S/L	10	792	-	79	79	79	158	634
L.I.	equipment service-slicer repair	9/18/2019	S/L	10	751	-	75	75	75	150	601
<b>2020 Additions</b>											
L.I.	Replaced ice machine parts	10/23/2019	S/L	10	1,147	-	-	-	115	115	1,032
L.I.	Reinstalled pump, installed drain plug	10/31/2019	S/L	10	865	-	-	-	87	87	778
L.I.	Artwork, design, panels	8/5/2020	S/L	10	1,781	-	-	-	178	178	1,603
L.I.	Replace touch screen controller	11/6/2019	S/L	10	2,073	-	-	-	207	207	1,866
L.I.	Replaced section of electric heat and new thermostat	11/11/2019	S/L	15	933	-	-	-	62	62	871
L.I.	Water heater installment with storage tank	5/10/2020	S/L	20	13,300	-	-	-	665	665	12,635
L.I.	flow switch	6/5/2020	S/L	10	626	-	-	-	63	63	563
L.I.	fire alarm panel replaced	7/31/2020	S/L	10	582	-	-	-	58	58	524
L.I.	installed outlets & junction box under dishwasher	8/1/2020	S/L	15	746	-	-	-	50	50	696
L.I.	Roof repair	4/16/2020	S/L	10	750	-	-	-	75	75	675
L.I.	replaced oil and fuel filters	6/2/2020	S/L	10	744	-	-	-	74	74	670
L.I.	Repaired nurse call system	9/18/2020	S/L	10	722	-	-	-	72	72	650
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>40,165</b>	<b>-</b>	<b>1,173</b>	<b>1,173</b>	<b>2,879</b>	<b>4,052</b>	<b>36,113</b>
<b>NON-MOVABLE EQUIPMENT</b>											
<b>2015 Additions</b>											
					-	-	-	-	-	-	-
					-	-	-	-	-	-	-
					-	-	-	-	-	-	-
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MOVABLE EQUIPMENT</b>											
<b>2019 Additions</b>											
FFE	food processor	5/22/2019	S/L	10	1,323	-	132	132	132	264	1,059
FFE	Refrigerator	9/30/2019	S/L	15	586	-	39	39	39	78	508
Medical Equipment	Bed controls	9/4/2019	S/L	12	823	-	69	69	69	138	685
Computer Hardware	Tablets	5/31/2019	S/L	3	684	-	228	228	228	456	228
Computer Hardware	Scanner	6/17/2019	S/L	5	590	-	100	100	100	200	390
Computer Hardware	Printer	6/30/2019	S/L	5	638	-	128	128	128	256	382
Computer Software	tv5	8/13/2019	S/L	5	784	-	157	157	157	314	470
Computer Software	tv5	8/29/2019	S/L	5	1,057	-	211	211	211	422	635
Sales Use Tax	Various Sales Use Tax	5/31/2019	S/L	5	2,281	-	456	456	456	912	1,369
<b>2020 Additions</b>											
FFE	Replaced vacuum pump motor	10/2/2019	S/L	15	1,549	-	-	-	103	103	1,446
FFE	tube, probe, and float kit	1/13/2020	S/L	5	644	-	-	-	129	129	515
FFE	Badgy 100 color plastic card printer	7/3/2020	S/L	8	609	-	-	-	76	76	533
FFE	Kyocera taskalfa	7/10/2020	S/L	5	622	-	-	-	124	124	498
FFE	inverter	9/11/2020	S/L	5	1,292	-	-	-	258	258	1,034
Medical Equipment	Elevation motor	12/4/2020	S/L	8	1,979	-	-	-	247	247	1,732
Medical Equipment	Installation of nurse call-head	3/13/2020	S/L	10	28,715	-	-	-	2,872	2,872	25,843
Medical Equipment	Wearable tags and ID/AD tester	3/16/2020	S/L	10	1,016	-	-	-	102	102	914
Medical Equipment	Wander wearable tags vital signs motor	3/16/2020	S/L	10	551	-	-	-	55	55	496
Medical Equipment	i.C 1200 wrist/ankle tag	4/25/2020	S/L	10	5,076	-	-	-	508	508	4,568
Medical Equipment	wrist/ankle tag	5/16/2020	S/L	10	750	-	-	-	75	75	675
Medical Equipment	wrist/ankle tag	8/14/2020	S/L	10	803	-	-	-	80	80	723
Medical Equipment	wrist/ankle tag	9/9/2020	S/L	10	830	-	-	-	83	83	747
Medical Equipment	bladder scanner	9/24/2020	S/L	10	4,344	-	-	-	434	434	3,910
Computer Hardware	Laptop	10/27/2019	S/L	3	649	-	-	-	216	216	433
Computer Hardware	Laptop, ideapad	9/22/2020	S/L	3	724	-	-	-	241	241	483
Computer Software	Monthly programming, service, maint. and equip	10/1/2019	S/L	3	1,057	-	-	-	352	352	705
Computer Software	Monthly programming, service, maint. and equip	11/1/2019	S/L	3	1,057	-	-	-	352	352	705
Computer Software	Monthly programming, service, maint. and equip	12/1/2019	S/L	3	1,057	-	-	-	352	352	705
Computer Software	Monthly programming, service, maint. and equip	1/1/2020	S/L	3	1,057	-	-	-	352	352	705
Computer Software	Monthly programming, service, maint. and equip	2/1/2020	S/L	3	1,068	-	-	-	356	356	712
Computer Software	Monthly programming, service, maint. and equip	3/1/2020	S/L	3	1,069	-	-	-	356	356	713
Computer Software	Monthly programming, service, maint. and equip	4/1/2020	S/L	3	1,069	-	-	-	356	356	713
Computer Software	Monthly programming, service, maint. and equip	5/1/2020	S/L	3	1,069	-	-	-	356	356	713
Computer Software	Monthly programming, service, maint. and equip	6/1/2020	S/L	3	1,069	-	-	-	356	356	713
Computer Software	Monthly programming, service, maint. and equip	7/1/2020	S/L	3	1,069	-	-	-	356	356	713
Computer Software	Monthly programming, service, maint. and equip	8/1/2020	S/L	3	1,069	-	-	-	356	356	713
Computer Software	Monthly programming, service, maint. and equip	9/1/2020	S/L	3	1,069	-	-	-	356	356	713
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>71,608</b>	<b>-</b>	<b>1,520</b>	<b>1,520</b>	<b>11,379</b>	<b>12,899</b>	<b>58,709</b>
Org Expense	Startup Costs	5/1/2019	S/L	3	66,423	-	22,555	22,555	22,141	44,696	21,727
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>178,196</b>	<b>-</b>	<b>25,248</b>	<b>25,248</b>	<b>36,399</b>	<b>61,647</b>	<b>116,549</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>180,066</b>	<b>-</b>	<b>59,718</b>	<b>82,925</b>	<b>59,718</b>	<b>82,925</b>	<b>97,141</b>
<b>VARIANCE</b>					<b>(1,870)</b>	<b>-</b>	<b>(34,470)</b>	<b>(57,677)</b>	<b>(23,319)</b>	<b>(21,278)</b>	<b>19,408</b>

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a	License No. 2377	Report for Year Ended 9/30/2020	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
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 <b>NOT</b> 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					
<b>Part B - Owner and Related Parties</b>		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					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
SV Propco	Building	05/01/19	Ongoing	480,000	

**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
35 Marc Drive Operations, LLC, d/b/a		2377	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. <b>Total Building Interest Expense</b> (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
35 Marc Drive Operations, LLC, d/b/a		2377		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) Interest on Loan				\$	33,414	33,414		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	33,414	33,414		
14. Insurance								
a. Insurance on Property (buildings only)				\$	12,387	12,387		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify) General Liability, Surety Bond, EPLI				\$	60,834	60,834		
14d. Total Insurance Expenditures (14a + b + c)				\$	73,221	73,221		
15. Total All Expenditures (A-13 thru C-14)				\$	8,437,512	8,437,512		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center				2377	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 16,819	16,819		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 228,367	228,367		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 110,460	110,460		
10.			Accounting	\$			
10a.			Legal	\$ 5,142	5,142		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
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 *	\$ 16,819	16,819		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 43,382	43,382		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 420,989	420,989		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m2/3	Marketing Salary	\$ 16,819		
<b>Total Other Salaries Adjustment</b>			<b>\$ 16,819</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Respiratory Therapist	\$ 793		
13	12o	Peripheral Insertion	\$ 9,653		
13	10a	Occupational Therapy	\$ 217,921		
<b>Total Other Fees Adjustments</b>			<b>\$ 228,367</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Discriminatory Bonus	\$ 33,742		
16	m13	Late Fees	\$ 22		
16	m13	Non-Allowable Bank Fees	\$ 710		
15	Var	Benefits Relating to Marketing (See Attached)	\$ 8,908		
<b>Total Other A&amp;G Adjustments</b>			<b>\$ 43,382</b>	<b>\$ -</b>	<b>\$ -</b>

**Skyview Center  
September 30, 2020  
Benefits Disallowance**

**Pg. 28a**

**Marketing Benefits Disallowance**

Marketing Salary	57,458	Page 10
Total Salaries	4,044,459	TB Linked
Percent to Total Salaries	<hr/> 1.42%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	627,017	TB Linked
Marketing Benefits Disallowed	<b>8,908</b>	Page 28 attachment



**Skyview Center  
 Disallowance Schedule for Cell Phones  
 September 30, 2020**

	<u>Amount</u>
Total Cell Phone Expense	0 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>
Allowable Per Year	1,440
Percentage of Year (365 Days / 365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,440
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ -</u></u> <b>No Disallowance</b>

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

Name of Facility				License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center				2377	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 422,020	422,020		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 248,253	248,253		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 15,543	15,543		
30.	20	5h	Laboratory	\$ 29,319	29,319		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 2,320	2,320		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 46,670	46,670		
<b>Page 22 - Maintenance and Property</b>							
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	\$ 22,141	22,141		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 1,016	1,016		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 787,282	787,282		

\*\*\* 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	51	Cable Television Disallowance(See attached)	\$ 16,343		
20	51	Non allowable Nursing Supplies	\$ 20,163		
20	51	Nursing Equipment Rental	\$ 10,164		
<b>Total Other Ancillary Costs</b>			<b>\$ 46,670</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization of Startup Costs	\$ 22,141		
<b>Total Other Property Adjustments</b>			<b>\$ 22,141</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records	\$ 20		
30	IV 8	Miscellaneous	\$ 996		
<b>Total Other Adjustments</b>			\$ 1,016	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Skyview Center  
Disallowance Schedule for Cable TV  
September 30, 2020**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 19,943 TB Linked
Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	\$ 3,600
<b>Disallowed Cable TV</b>	<b><u><u>\$ 16,343</u></u></b>

**F. Statement of Revenue**

Name of Facility		License No.	Report for Year Ended		Page	of
35 Marc Drive Operations, LLC, d/b/a Sk 2377			9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 3,809,947	3,809,947				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 6,030,417	6,030,417				
b. Medicare Room and Board Contractual Allowance **	\$ (44,115)	(44,115)				
4. a. Private-Pay Residents and Other	\$ 996,552	996,552				
b. Private-Pay Room and Board Contractual Allowance **	\$ (4,469)	(4,469)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 439,425	439,425				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (439,425)	(439,425)				
c. Prescription Drugs - Non-Medicare	\$ 2,850	2,850				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (1,425)	(1,425)				
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	\$ 375,297	375,297				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (286,226)	(286,226)				
c. Physical Therapy - Non-Medicare	\$ 140,231	140,231				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (127,154)	(127,154)				
4. a. Speech Therapy - Medicare	\$ 176,617	176,617				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (127,080)	(127,080)				
c. Speech Therapy - Non-Medicare	\$ 110,357	110,357				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (101,780)	(101,780)				
5. a. Occupational Therapy - Medicare	\$ 283,202	283,202				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (235,135)	(235,135)				
c. Occupational Therapy - Non-Medicare	\$ 95,887	95,887				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (85,615)	(85,615)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 6,668	6,668				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 29,628	29,628				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,044,654	11,044,654				
<b>IV. Other Revenue*</b>						
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> )	\$ 279	279				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 1,016	1,016				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,295	1,295				
<b>VI. Total All Revenue</b> (III +V)	\$ 11,045,949	11,045,949				

\* 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)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 6,644		
30 II 6a	Revenue Adjustments>Medicare A	\$ 24		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 6,668</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Ancillary Revenue>Private	\$ 620		
30 II 6b	Other Ancillary Rev>HMO	\$ 1,793		
30 II 6b	Other Ancillary Rev>Medicaid	\$ 235		
30 II 6b	Revenue Adjustments>HMO	\$ (378)		
30 II 6b	Revenue Adjustments>Hospice	\$ 537		
30 II 6b	Revenue Adjustments>Medicaid	\$ 30,612		
30 II 6b	Revenue Adjustments>Ancillary	\$ (3,790)		
	Rounding	\$ (1)		
<b>Total Other Resident Revenue</b>		<b>\$ 29,628</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 6a	Other Rev>Interest	N/A	\$ 279		
<b>Total Interest Income</b>			<b>\$ 279</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Miscellaneous	\$ 996		
30 IV 8	Medical Records Revenue	\$ 20		
<b>Total Other Revenue</b>		<b>\$ 1,016</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a S	2377	9/30/2020	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	1,753,289
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,171,805
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	68,054
a. _____				
b. _____				
c. _____				
d. See Schedule		68,054		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	4,993,148
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____	40,165	\$	36,113
	Accum. Depreciation _____	4,052	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____	71,608	\$	58,709
	Accum. Depreciation _____	12,899	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(11,808)
F/S vs C/R NBV		(19,408)		
See Schedule		7,600		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	83,014

\* 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 Expense	\$ 5,551
31	A5	Insurance	\$ 47,461
31	A5	Taxes	\$ 15,042
Total Prepaid Expenses			\$ 68,054

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fxed Assets>CIP	\$ 7,600
Total Other Other Fixed Assets (Itemize)			\$ 7,600

## 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	
Total Other Current Liabilities (Itemize)			\$ -

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

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a S		2377	9/30/2020	32	37
Account				Amount	
Total Brought Forward:				\$	5,076,162
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 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
\$					
D. Investment and Other Assets					
1. Deferred Deposits					
\$ 1,365					
2. Escrow Deposits					
\$					
3. Organization Expense					
		*Historical Cost	66,423		
		Accum. Depreciation	44,696	Net	\$ 21,727
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care ( <i>itemize</i> )					
\$					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
\$ 76,757					
Name and Address		Amount	Loan Date		
Due to/(From) WH, Partners		76,757	Various		
7. Other Assets ( <i>itemize</i> )					
Due To/(From)>Vendor		11			\$ 11
See Schedule					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
\$ 99,860					
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
\$ 5,176,022					

\* 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
35 Marc Drive Operations, LLC, d/b/a Skyview		2377	9/30/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	798,121
2. Notes Payable ( <i>itemize</i> )				\$	659,100
Note Payable>PPP Loan>COVID19					659,100
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> )				\$	43,071
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	83,784
6. Accrued Payroll Taxes Payable				\$	5,320
7. Medicare Final Settlement Payable				\$	4,784
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> )				\$	957,828
Accrued Expenses		129,390	Workers Comp	(13,590)	
Insurance - General Liability & Other		34,086	Deferred Revenue>Medic	569,104	
Insurance - Property		6,594	Deferred Revenue>Medic	224,697	
Year End Adjustment		7,547	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,552,008</b>

\* 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 35 Marc Drive Operations, LLC, d/b/a Skyvi		License No. 2377	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,552,008	
<b>Liabilities (cont'd)</b>					
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> )				\$ (60,875)	
Name and Address of Lender	Amount	Loan Date			
Due To/(From)> Var	(60,875)				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 56,506	
Due From>Old Owner		31,418			
Due To/From>Maplewood		25,088			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ (4,369)	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,547,639	


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

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a	2377	9/30/2020	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	43,265
6. Gain or Loss for Period			\$	2,585,118
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	2,628,383
<b>C. Total Reserves and Net Worth</b>			\$	2,628,383
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,176,022

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a Sk	2377	9/30/2020	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2019		\$	43,263
B.	Total Revenue ( <i>From Statement of Revenue Page 30</i> )		\$	11,045,949
C.	Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )		\$	8,460,831
D.	Net Income or Deficit		\$	2,585,118
E.	Balance		\$	2,585,118
F.	Additions			
	1. Additional Capital Contributed ( <i>itemize</i> )			
	Expenses Per Page 27	\$8,437,512		
	F/S vs C/R Depreciation	\$23,319		
	Expenses Per F/S	\$8,460,831		
	2. Other ( <i>itemize</i> )			
	Prior Period Adjustment	2		
F-3.	Total Additions		\$	2
G.	Deductions			
	1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )		\$	
	Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount	
	2. Other Withdrawings ( <i>Specify</i> )		\$	
	Purpose	Amount		
	3. Total Deductions		\$	
H.	<b>Balance at End of Period</b>		\$	2,585,120
		09/30/20		

**I. Preparer's/Reviewer's Certification**

Name of Facility 35 Marc Drive Operations, LLC, d/b/a		License No. 2377	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)	
<b>Preparer/Reviewer Certification</b>					
<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 1/15/21	
Printed Name of Preparer Matthew Bavalack					
Address Address 555 Long Wharf Drive 8th Floor, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia				Phone Number 732-961-8571	
Contact Email Address tzippyk@ltccs.com					

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Skyview Center for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Skyview Center. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
January 12, 2021



MARCUM GROUP  
MEMBER



# Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

This checklist is not required to be submitted with the Annual Report

**Facility Name** 35 Marc Drive Operations, LLC, d/b/a Skyview Center

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

**Explanation:**

\_\_\_\_\_  
\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

**Explanation:**

\_\_\_\_\_  
\_\_\_\_\_

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

**Explanation:**

\_\_\_\_\_  
\_\_\_\_\_

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

**Explanation:**

\_\_\_\_\_  
\_\_\_\_\_

Yes  No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
10-001-02	Cash>Clearing>Payroll	(74,480.00)			(74,480.00)
10-010-41	Cash>Operating>Sky View	1,787,623.00			1,787,623.00
10-014-00	Cash>Petty Cash Facility	500.00			500.00
10-015-00	Cash>Petty Cash PNA	1,000.00			1,000.00
10-060-41	Cash>Resident Trust>Sky View	38,146.00			38,146.00
10-061-00	Cash>Care Cost	500.00			500.00
11-102-00	Accounts Receivable>Medicare A	1,890,566.00			1,890,566.00
11-104-00	Accounts Receivable>Private	240,545.00			240,545.00
11-105-00	Accounts Receivable>HMO	85,367.00			85,367.00
11-109-00	Accounts Receivable>Hospice	(7,194.00)			(7,194.00)
11-111-00	Accounts Receivable>Medicaid	1,181,995.00			1,181,995.00
11-112-00	Accounts Receivable>Income	(171,783.00)			(171,783.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(140,544.00)			(140,544.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	34,442.00			34,442.00
11-123-00	Accounts Receivable>Ancillary	58,411.00			58,411.00
12-000-00	Prepaid Expenses	5,551.00			5,551.00
12-124-00	Prepaid Expenses>Insurance	47,461.00			47,461.00
12-126-00	Prepaid Expenses>Taxes	15,042.00			15,042.00
13-127-00	Due From>Old Owner	(31,418.00)			(31,418.00)
13-128-00	Due From>Vendor Security Deposits	1,365.00			1,365.00
13-400-00	Due From>Eli Mirlis	1,000.00			1,000.00
14-131-00	Fixed Assets>Leasehold Improvements	41,094.00			41,094.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	6,625.00			6,625.00
14-133-00	Fixed Assets>Medical Equipment	44,887.00			44,887.00
14-134-00	Fixed Assets>Computer Hardware	3,195.00			3,195.00
14-135-00	Fixed Assets>Computer Software	14,619.00			14,619.00
14-136-00	Fixed Assets>CIP	7,600.00			7,600.00
14-252-00	Fixed Assets>Startup Costs	66,743.00			66,743.00
14-305-00	Fixed Assets>Sales Use Tax	2,903.00			2,903.00
15-131-00	Accum Depn>Leasehold Improvements	(2,106.00)			(2,106.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(708.00)			(708.00)
15-133-00	Accum Depn>Medical Equipment	(4,691.00)			(4,691.00)
15-134-00	Accum Depn>Computer Hardware	(639.00)			(639.00)
15-135-00	Accum Depn>Computer Software	(1,793.00)			(1,793.00)
15-252-00	Accum Depn>Startup Costs	(72,304.00)			(72,304.00)
15-305-00	Accum Depn>Sales Use Tax	(684.00)			(684.00)
20-000-00	Accounts Payable	(756,493.00)			(756,493.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(3,086.00)			(3,086.00)
21-350-00	Other Current Payables>Resident Funds	(38,146.00)			(38,146.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(396.00)			(396.00)
22-000-34	Note Payable>PPP Loan>COVID19	(659,100.00)			(659,100.00)
23-000-00	Accrued Wages & Related	(43,071.00)			(43,071.00)
23-156-00	Accrued Wages & Related>PR Taxes	(5,320.00)			(5,320.00)
23-157-00	Accrued Expenses>PTO	(83,784.00)			(83,784.00)
24-000-00	Accrued Expenses	(129,390.00)			(129,390.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(34,086.00)			(34,086.00)
24-165-00	Accrued Expenses>Insurance - Property	(6,594.00)			(6,594.00)
24-285-00	Accrued Expenses>Year End Adjustments	(7,547.00)			(7,547.00)
24-881-00	Accrued Expenses>Workers Comp	13,590.00			13,590.00
25-102-34	Deferred Revenue>Medicare>COVID19	(569,104.00)			(569,104.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(224,697.00)			(224,697.00)
27-000-20	Due To/(From)>Eastside Propco	(5,000.00)			(5,000.00)
27-000-40	Due To/(From)>Salmon Brook	(75,057.00)			(75,057.00)
27-000-43	Due To/(From)>Realty Sky View	(244,588.00)			(244,588.00)
27-000-50	Due To/(From)>Sharon	120.00			120.00
27-000-78	Due To/(From)>Maplewood	(25,088.00)			(25,088.00)
27-000-90	Due To/(From)>West Haven	2,446.00			2,446.00
27-000-91	Due To/(From)>Waterbury	(320.00)			(320.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
27-000-92	Due To/(From)>Regal Care Management Group	643,637.00			643,637.00
27-000-93	Due To/(From)>RC Holdings	9,240.00			9,240.00
27-000-95	Due To/(From)>Norwich	(7,838.00)			(7,838.00)
27-000-96	Due To/(From)>New London	(7,853.00)			(7,853.00)
27-102-00	Due To/(From)>Medicare A	(4,784.00)			(4,784.00)
27-152-00	Due To/(From)>Employee	(4,005.00)			(4,005.00)
27-172-00	Due To/(From)>Vendor	11.00			11.00
27-316-00	Due To/(From)>Fairview at Greenwich	(9.00)			(9.00)
27-328-00	Due To/(From)>Michelle Cortina	50,000.00			50,000.00
27-400-00	Due to/(from)>Eli Mirlis	(298,452.00)			(298,452.00)
27-407-00	Due To/(From)>Partners	74,311.00			74,311.00
30-000-00	Retained Earnings	(43,265.00)			(43,265.00)
40-102-00	Room & Board Revenue>Medicare A	(6,030,417.00)			(6,030,417.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	44,115.00			44,115.00
40-104-00	Room & Board Revenue>Private	(393,593.00)			(393,593.00)
40-105-00	Room & Board Revenue>HMO	(345,907.00)			(345,907.00)
40-105-14	Room & Board Revenue>HMO>Sequester	4,469.00			4,469.00
40-109-00	Room & Board Revenue>Hospice	(257,052.00)			(257,052.00)
40-111-00	Room & Board Revenue>Medicaid	(3,791,020.00)			(3,791,020.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(18,927.00)			(18,927.00)
41-102-00	Pharmacy Rev>Medicare A	(439,425.00)			(439,425.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	439,425.00			439,425.00
41-105-00	Pharmacy Rev>HMO	(2,850.00)			(2,850.00)
41-105-01	Pharmacy Rev>HMO>C/A	1,425.00			1,425.00
42-102-00	PT Revenue>Medicare A	(286,226.00)			(286,226.00)
42-102-01	PT Revenue>Medicare A>C/A	286,226.00			286,226.00
42-103-00	PT Revenue>Medicare B	(89,071.00)			(89,071.00)
42-104-00	PT Revenue>Private	(148.00)			(148.00)
42-105-00	PT Revenue>HMO	(53,235.00)			(53,235.00)
42-105-01	PT Revenue>HMO>C/A	40,306.00			40,306.00
42-111-00	PT Revenue>Medicaid	(86,848.00)			(86,848.00)
42-111-01	PT Revenue>Medicaid>C/A	86,848.00			86,848.00
43-102-00	OT Revenue>Medicare A	(235,135.00)			(235,135.00)
43-102-01	OT Revenue>Medicare A>C/A	235,135.00			235,135.00
43-103-00	OT Revenue>Medicare B	(48,067.00)			(48,067.00)
43-105-00	OT Revenue>HMO	(49,227.00)			(49,227.00)
43-105-01	OT Revenue>HMO>C/A	38,955.00			38,955.00
43-111-00	OT Revenue>Medicaid	(46,660.00)			(46,660.00)
43-111-01	OT Revenue>Medicaid>C/A	46,660.00			46,660.00
44-102-00	ST Revenue>Medicare A	(127,080.00)			(127,080.00)
44-102-01	ST Revenue>Medicare A>C/A	127,080.00			127,080.00
44-103-00	ST Revenue>Medicare B	(49,537.00)			(49,537.00)
44-105-00	ST Revenue>HMO	(45,088.00)			(45,088.00)
44-105-01	ST Revenue>HMO>C/A	36,511.00			36,511.00
44-111-00	ST Revenue>Medicaid	(65,269.00)			(65,269.00)
44-111-01	ST Revenue>Medicaid>C/A	65,269.00			65,269.00
46-102-00	Lab Rev>Medicare A	(26,222.00)			(26,222.00)
46-102-01	Lab Rev>Medicare A>C/A	26,222.00			26,222.00
47-103-00	Other Ancillary Rev>Medicare B	(6,644.00)			(6,644.00)
47-104-00	Other Ancillary Revenue>Private	(620.00)			(620.00)
47-105-00	Other Ancillary Rev>HMO	(1,793.00)			(1,793.00)
47-111-00	Other Ancillary Rev>Medicaid	(234.00)			(234.00)
51-100-00	Other Rev>Miscellaneous	(996.00)			(996.00)
51-160-00	Other Rev>Interest	(279.00)			(279.00)
51-818-00	Other Rev>Medical Records	(20.00)			(20.00)
52-102-00	Revenue Adjustments>Medicare A	(24.00)			(24.00)
52-105-00	Revenue Adjustments>HMO	378.00			378.00
52-109-00	Revenue Adjustments>Hospice	(537.00)			(537.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(30,612.00)			(30,612.00)
52-123-00	Revenue Adjustments>Ancillary	3,790.00			3,790.00
60-183-00	Nursing Expense>Supplies	116,497.00			116,497.00
60-183-34	Nursing Expense>Supplies>COVID19	46,262.00			46,262.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
60-185-00	Nursing Expense>Incontinence Supplies	746.00			746.00
60-204-00	Nursing Expense>Training & Education	2,816.00			2,816.00
60-205-00	Nursing Expense>Sanitation & Incineration	2,181.00			2,181.00
60-206-00	Nursing Expense>Clinical Services	14,477.00		(14,346.00)	131.00
			RJE - 1	(14,346.00)	
60-208-00	Nursing Expense>Equip-Rental	31,339.00			31,339.00
60-212-00	Nursing Expense>Clinical Consultants	74,371.00			74,371.00
60-213-00	Nursing Expense>Transportation	11,551.00			11,551.00
60-230-00	Nursing Expense>Data Processing	1,838.00			1,838.00
60-230-34	Nursing Expense>Data Processing>COVID19	798.00			798.00
60-700-18	Nursing Expense>Contracted Service>RN	24,750.00			24,750.00
60-700-34	Nursing Expense>Contracted Service>COVID19	108,358.00			108,358.00
60-801-80	Nursing Expense>CNA>Wages	1,232,916.00			1,232,916.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(7,627.00)			(7,627.00)
60-805-80	Nursing Expense>LPN>Wages	862,806.00			862,806.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(7,192.00)			(7,192.00)
60-808-80	Nursing Expense>RN>Wages	316,116.00			316,116.00
60-808-92	Nursing Expense>RN>PTO Accrual	3,671.00			3,671.00
60-809-80	Nursing Expense>RN Supervisor>Wages	316,887.00			316,887.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(498.00)			(498.00)
61-750-00	Nursing Admin Expense>Medical Director	30,000.00			30,000.00
61-811-80	Nursing Admin Expense>Director>Wages	21,841.00			21,841.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(10,891.00)			(10,891.00)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	213,967.00			213,967.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	3,011.00			3,011.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	4,031.00			4,031.00
			RJE - 5	0.00	
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	93.00			93.00
61-880-00	Nursing Admin Expense>Payroll Taxes	276,968.00			276,968.00
61-881-00	Nursing Admin Expense>Workers Comp	36,742.00			36,742.00
61-882-00	Nursing Admin Expense>Health Insurance	178,252.00			178,252.00
61-883-00	Nursing Admin Expense>Other Benefits	54,617.00		(54,617.00)	0.00
			RJE - 3	(54,617.00)	
62-145-00	Pharmacy Expense>RX	248,253.00			248,253.00
62-222-00	Pharmacy Expense>OTC	3,630.00			3,630.00
62-700-00	Pharmacy Expense>Contracted Service	10,504.00			10,504.00
64-223-00	Other Ancillary Expense>Oxygen	2,320.00			2,320.00
64-224-00	Other Ancillary Expense>Lab	29,104.00			29,104.00
64-224-34	Other Ancillary Expense>Lab>COVID19	215.00			215.00
64-225-00	Other Ancillary Expense>Radiology	15,543.00			15,543.00
65-000-00	PT Expense	287,603.00			287,603.00
66-000-00	OT Expense	217,921.00			217,921.00
67-000-00	ST Expense	95,569.00			95,569.00
69-811-80	Social Services Expense>Director>Wages	61,010.00			61,010.00
69-811-92	Social Services Expense>Director>PTO Accrual	919.00			919.00
69-880-00	Social Services Expense>Payroll Taxes	5,790.00			5,790.00
69-881-00	Social Services Expense>Workers Comp	778.00			778.00
69-882-00	Social Services Expense>Health Insurance	4,002.00			4,002.00
69-883-00	Social Services Expense>Other Benefits	1,200.00		(1,200.00)	0.00
			RJE - 3	(1,200.00)	
70-177-00	Dietary Expense>Supplements	5,399.00			5,399.00
70-178-00	Dietary Expense>Food	231,762.00			231,762.00
70-178-34	Dietary Expense>Food>COVID19	101.00			101.00
70-183-00	Dietary Expense>Supplies	25,872.00			25,872.00
70-183-34	Dietary Expense>Supplies>COVID19	144.00			144.00
70-207-00	Dietary Expense>Repairs & Maint	2,661.00			2,661.00
70-208-00	Dietary Expense>Equip-Rental	2,300.00			2,300.00
70-700-00	Dietary Expense>Contracted Service	79,832.00			79,832.00
70-831-80	Dietary Expense>Aide>Wages	142,748.00			142,748.00
70-831-92	Dietary Expense>Aide>PTO Accrual	864.00			864.00
70-832-80	Dietary Expense>Cook>Wages	114,163.00			114,163.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,661.00			2,661.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
70-833-80	Dietary Expense>Dietician>Wages	9,880.00			9,880.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	93.00			93.00
70-880-00	Dietary Expense>Payroll Taxes	25,351.00			25,351.00
70-881-00	Dietary Expense>Workers Comp	3,395.00			3,395.00
70-882-00	Dietary Expense>Health Insurance	16,895.00			16,895.00
70-883-00	Dietary Expense>Other Benefits	5,346.00		(5,346.00)	0.00
			RJE - 3	(5,346.00)	
71-178-00	Activity Expense>Food	999.00			999.00
71-183-00	Activity Expense>Supplies	2,548.00			2,548.00
71-183-34	Activity Expense>Supplies>COVID19	30.00			30.00
71-202-00	Activity Expense>Resident Missing Items	108.00			108.00
71-700-00	Activity Expense>Contracted Service	1,777.00			1,777.00
71-811-80	Activity Expense>Director>Wages	57,482.00			57,482.00
71-811-92	Activity Expense>Director>PTO Accrual	(925.00)			(925.00)
71-831-80	Activity Expense>Aide>Wages	35,089.00			35,089.00
			RJE - 5	0.00	
71-831-92	Activity Expense>Aide>PTO Accrual	729.00			729.00
71-880-00	Activity Expense>Payroll Taxes	8,683.00			8,683.00
71-881-00	Activity Expense>Workers Comp	1,157.00			1,157.00
71-882-00	Activity Expense>Health Insurance	5,380.00			5,380.00
71-883-00	Activity Expense>Other Benefits	1,734.00		(1,734.00)	0.00
			RJE - 3	(1,734.00)	
72-183-00	Housekeeping Expense>Supplies	20,671.00			20,671.00
72-700-00	Housekeeping Expense>Contracted Service	33,972.00			33,972.00
72-811-80	Housekeeping Expense>Director>Wages	46,144.00			46,144.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	1,571.00			1,571.00
72-831-80	Housekeeping Expense>Aide>Wages	111,194.00			111,194.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	149.00			149.00
73-183-00	Laundry Expense>Supplies	8,525.00			8,525.00
73-831-80	Laundry Expense>Aide>Wages	69,401.00			69,401.00
73-831-92	Laundry Expense>Aide>PTO Accrual	1,336.00			1,336.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	21,467.00			21,467.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	2,877.00			2,877.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	14,731.00			14,731.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	4,567.00		(4,567.00)	0.00
			RJE - 3	(4,567.00)	
75-183-00	Maintenance Expense>Supplies	7,257.00			7,257.00
75-183-34	Maintenance Expense>Supplies>COVID19	600.00			600.00
75-205-00	Maintenance Expense>Sanitation & Incineration	20,416.00			20,416.00
75-207-00	Maintenance Expense>Repairs & Maint	40,094.00			40,094.00
75-218-00	Maintenance Expense>Snow Removal	4,600.00			4,600.00
75-219-00	Maintenance Expense>Landscaping	13,460.00			13,460.00
75-220-00	Maintenance Expense>Fire Drill	2,452.00			2,452.00
75-700-00	Maintenance Expense>Contracted Service	17,538.00			17,538.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	10,186.00			10,186.00
75-811-80	Maintenance Expense>Director>Wages	25,688.00			25,688.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(2,208.00)			(2,208.00)
75-829-80	Maintenance Expense>Staff>Wages	89,898.00			89,898.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	1,135.00			1,135.00
75-880-00	Maintenance Expense>Payroll Taxes	10,788.00			10,788.00
75-881-00	Maintenance Expense>Workers Comp	1,465.00			1,465.00
75-882-00	Maintenance Expense>Health Insurance	7,201.00			7,201.00
75-883-00	Maintenance Expense>Other Benefits	2,178.00		(2,178.00)	0.00
			RJE - 3	(2,178.00)	
76-227-00	Utility Expense>Gas	21,941.00			21,941.00
76-228-00	Utility Expense>Electric	91,651.00			91,651.00
76-229-00	Utility Expense>Water/Sewer	37,290.00			37,290.00
80-101-00	Admin Expense>Provider Tax	422,460.00			422,460.00
80-162-00	Admin Expense>Insurance - General Liability & Other	56,533.00			56,533.00
80-163-00	Admin Expense>Insurance - EPLI	3,021.00			3,021.00
80-164-00	Admin Expense>Surety Bond	1,280.00			1,280.00
80-165-00	Admin Expense>Insurance - Property	12,387.00			12,387.00



Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
80-183-00	Admin Expense>Supplies	15,708.00			15,708.00
80-183-34	Admin Expense>Supplies>COVID19	144.00			144.00
80-208-00	Admin Expense>Equip-Rental	5,949.00			5,949.00
			RJE - 6	0.00	
80-209-00	Admin Expense>Postage	2,491.00			2,491.00
80-209-34	Admin Expense>Postage>COVID19	99.00			99.00
80-210-00	Admin Expense>Internet	2,189.00			2,189.00
80-230-00	Admin Expense>Data Processing	47,427.00			47,427.00
80-231-00	Admin Expense>Telephone	8,411.00			8,411.00
			RJE - 2	0.00	
80-232-00	Admin Expense>Cable TV	19,943.00			19,943.00
80-233-00	Admin Expense>Seminars	25.00			25.00
80-234-00	Admin Expense>Licenses	911.00			911.00
80-235-00	Admin Expense>Dues & Subscriptions	9,658.00		(2,598.00)	7,060.00
			RJE - 4	(2,598.00)	
80-236-00	Admin Expense>Travel	2,789.00			2,789.00
80-236-04	Admin Expense>Travel>Allowable	2,413.00			2,413.00
80-236-34	Admin Expense>Travel>COVID19	135.00			135.00
80-238-00	Admin Expense>Legal Fees	981.00			981.00
80-239-00	Admin Expense>Accounting Fees	22,077.00			22,077.00
80-239-34	Admin Expense>Accounting Fees>COVID19	352.00			352.00
80-240-00	Admin Expense>Professional Fees	173,933.00		2,598.00	176,531.00
			RJE - 1	0.00	
			RJE - 4	2,598.00	
80-242-00	Admin Expense>Fines, Penalties & Settlements	10,000.00			10,000.00
80-243-00	Admin Expense>Late Fees	22.00			22.00
80-244-00	Admin Expense>Bank Fees	735.00			735.00
80-249-00	Admin Expense>Recruiting	1,041.00			1,041.00
80-250-00	Admin Expense>Marketing & Advertising	16,065.00			16,065.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	754.00			754.00
80-251-00	Admin Expense>Bad Debt	110,460.00			110,460.00
80-700-00	Admin Expense>Contracted Service	18,295.00			18,295.00
80-811-80	Admin Expense>Director>Wages	102,049.00			102,049.00
80-811-92	Admin Expense>Director>PTO Accrual	192.00			192.00
80-839-80	Admin Expense>Admissions>Wages	65,123.00			65,123.00
80-839-92	Admin Expense>Admissions>PTO Accrual	3,125.00			3,125.00
80-840-80	Admin Expense>Business Office>Wages	98,081.00			98,081.00
80-840-92	Admin Expense>Business Office>PTO Accrual	279.00			279.00
80-842-80	Admin Expense>Marketing>Wages	57,458.00			57,458.00
80-880-00	Admin Expense>Payroll Taxes	30,815.00			30,815.00
80-881-00	Admin Expense>Workers Comp	4,093.00			4,093.00
80-882-00	Admin Expense>Health Insurance	20,694.00			20,694.00
80-883-00	Admin Expense>Other Benefits	6,084.00		(6,084.00)	0.00
			RJE - 3	(6,084.00)	
85-204-00	Training & Education	0.00			0.00
			RJE - 3	0.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		3,191.00	3,191.00
			RJE - 3	3,191.00	
91-121-00	Property Expense>Rent	480,000.00			480,000.00
91-161-00	Property Expense>RE Taxes	51,083.00			51,083.00
91-261-00	Property Expense>Personal Prop Taxes	9,387.00			9,387.00
92-000-00	Depreciation Expense	59,718.00			59,718.00
94-000-00	Interest Expense	33,414.00			33,414.00
Marcum 101	Dentist	0.00		3,900.00	3,900.00
			RJE - 1	3,900.00	
Marcum 102	Cell Phone	0.00			0.00
			RJE - 2	0.00	
Marcum 109	Employee Food	0.00		3,382.00	3,382.00
			RJE - 3	3,382.00	
Marcum 110	Employee Relations	0.00		2,683.00	2,683.00
			RJE - 3	2,683.00	
Marcum 111	Discriminatory Bonus	0.00		33,742.00	33,742.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Marcum 117	IV Insertion Nurse	0.00	RJE - 3	33,742.00	
				9,653.00	9,653.00
Marcum 118	Respiratory Therapist	0.00	RJE - 1	9,653.00	
				793.00	793.00
Marcum 120	Pet Related Costs	0.00	RJE - 1	793.00	
					0.00
Marcum 121	Leased Equipment	0.00	RJE - 1	0.00	
					0.00
Marcum 122	Indirect COVID Expense	0.00	RJE - 6	0.00	
				2,698.00	2,698.00
Marcum 123	Admin & General>COVID Related Expense	0.00	RJE - 3	2,698.00	
				30,030.00	30,030.00
			RJE - 3	30,030.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: Skyview Center  
 Engagement: Medicaid - Skyview Center  
 Period Ending: 9/30/2020  
 Trial Balance: A.01 - TB-CCNH  
 Workpaper: A.03 - TB-CCNH Combined Detail LS

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
80-811-80	Admin Expense>Director>Wages	102,049.00		0.00	102,049.00
80-811-92	Admin Expense>Director>PTO Accrual	192.00		0.00	192.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>102,241.00</b>		<b>0.00</b>	<b>102,241.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
80-840-80	Admin Expense>Business Office>Wages	98,081.00		0.00	98,081.00
80-840-92	Admin Expense>Business Office>PTO Accrual	279.00		0.00	279.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>98,360.00</b>		<b>0.00</b>	<b>98,360.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
70-833-80	Dietary Expense>Dietician>Wages	9,880.00		0.00	9,880.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	93.00		0.00	93.00
<b>Subtotal [5A]</b>	<b>Head Dietitian</b>	<b>9,973.00</b>		<b>0.00</b>	<b>9,973.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
70-831-80	Dietary Expense>Aide>Wages	142,748.00		0.00	142,748.00
70-831-92	Dietary Expense>Aide>PTO Accrual	864.00		0.00	864.00
70-832-80	Dietary Expense>Cook>Wages	114,163.00		0.00	114,163.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,661.00		0.00	2,661.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>260,436.00</b>		<b>0.00</b>	<b>260,436.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>				
72-811-80	Housekeeping Expense>Director>Wages	46,144.00		0.00	46,144.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	1,571.00		0.00	1,571.00
<b>Subtotal [6A]</b>	<b>Head Housekeeper</b>	<b>47,715.00</b>		<b>0.00</b>	<b>47,715.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
72-831-80	Housekeeping Expense>Aide>Wages	111,194.00		0.00	111,194.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	149.00		0.00	149.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>111,343.00</b>		<b>0.00</b>	<b>111,343.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
75-811-80	Maintenance Expense>Director>Wages	25,688.00		0.00	25,688.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(2,208.00)		0.00	(2,208.00)
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>23,480.00</b>		<b>0.00</b>	<b>23,480.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
75-829-80	Maintenance Expense>Staff>Wages	89,898.00		0.00	89,898.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	1,135.00		0.00	1,135.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>91,033.00</b>		<b>0.00</b>	<b>91,033.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
73-831-80	Laundry Expense>Aide>Wages	69,401.00		0.00	69,401.00
73-831-92	Laundry Expense>Aide>PTO Accrual	1,336.00		0.00	1,336.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>70,737.00</b>		<b>0.00</b>	<b>70,737.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
61-811-80	Nursing Admin Expense>Director>Wages	21,841.00		0.00	21,841.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(10,891.00)		0.00	(10,891.00)
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>10,950.00</b>		<b>0.00</b>	<b>10,950.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	316,116.00		0.00	316,116.00
60-808-92	Nursing Expense>RN>PTO Accrual	3,671.00		0.00	3,671.00
60-809-80	Nursing Expense>RN Supervisor>Wages	316,887.00		0.00	316,887.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(498.00)		0.00	(498.00)
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>636,176.00</b>		<b>0.00</b>	<b>636,176.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	213,967.00		0.00	213,967.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	3,011.00		0.00	3,011.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>216,978.00</b>		<b>0.00</b>	<b>216,978.00</b>

<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>			
60-805-80	Nursing Expense>LPN>Wages	862,806.00	0.00	862,806.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(7,192.00)	0.00	(7,192.00)
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>855,614.00</b>	<b>0.00</b>	<b>855,614.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>			
60-801-80	Nursing Expense>CNA>Wages	1,232,916.00	0.00	1,232,916.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(7,627.00)	0.00	(7,627.00)
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,225,289.00</b>	<b>0.00</b>	<b>1,225,289.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>			
71-811-80	Activity Expense>Director>Wages	57,482.00	0.00	57,482.00
71-811-92	Activity Expense>Director>PTO Accrual	(925.00)	0.00	(925.00)
71-831-80	Activity Expense>Aide>Wages	35,089.00	0.00	35,089.00
			RJE - 5	0.00
71-831-92	Activity Expense>Aide>PTO Accrual	729.00	0.00	729.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>92,375.00</b>	<b>0.00</b>	<b>92,375.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>			
69-811-80	Social Services Expense>Director>Wages	61,010.00	0.00	61,010.00
69-811-92	Social Services Expense>Director>PTO Accrual	919.00	0.00	919.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>61,929.00</b>	<b>0.00</b>	<b>61,929.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>			
80-842-80	Admin Expense>Marketing>Wages	57,458.00	0.00	57,458.00
<b>Subtotal [12N]</b>	<b>Marketing</b>	<b>57,458.00</b>	<b>0.00</b>	<b>57,458.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>			
61-818-80	Nursing Admin Expense>Medical Records>Wages	4,031.00	0.00	4,031.00
			RJE - 5	0.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accru	93.00	0.00	93.00
80-839-80	Admin Expense>Admissions>Wages	65,123.00	0.00	65,123.00
80-839-92	Admin Expense>Admissions>PTO Accrual	3,125.00	0.00	3,125.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>72,372.00</b>	<b>0.00</b>	<b>72,372.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>4,044,459.00</b>	<b>0.00</b>	<b>4,044,459.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [2]</b>	<b>Dentist</b>			
Marcum 101	Dentist	0.00	3,900.00	3,900.00
			RJE - 1	3,900.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	<b>3,900.00</b>	<b>3,900.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
62-700-00	Pharmacy Expense>Contracted Service	10,504.00	0.00	10,504.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>10,504.00</b>	<b>0.00</b>	<b>10,504.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-000-00	PT Expense	287,603.00	0.00	287,603.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>287,603.00</b>	<b>0.00</b>	<b>287,603.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
61-750-00	Nursing Admin Expense>Medical Director	30,000.00	0.00	30,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	95,569.00	0.00	95,569.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>95,569.00</b>	<b>0.00</b>	<b>95,569.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	217,921.00	0.00	217,921.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>217,921.00</b>	<b>0.00</b>	<b>217,921.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
60-700-18	Nursing Expense>Contracted Service>RN	24,750.00	0.00	24,750.00
60-700-34	Nursing Expense>Contracted Service>COVID19	108,358.00	0.00	108,358.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>133,108.00</b>	<b>0.00</b>	<b>133,108.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>			
60-206-00	Nursing Expense>Clinical Services	14,477.00	(14,346.00)	131.00
60-212-00	Nursing Expense>Clinical Consultants	74,371.00	0.00	74,371.00

Marcum 117	IV Insertion Nurse	0.00		9,653.00	9,653.00
Marcum 118	Respiratory Therapist	0.00		793.00	793.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>88,848.00</b>		<b>(3,900.00)</b>	<b>84,948.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>863,553.00</b>		<b>0.00</b>	<b>863,553.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
61-881-00	Nursing Admin Expense>Workers Comp	36,742.00		0.00	36,742.00
69-881-00	Social Services Expense>Workers Comp	778.00		0.00	778.00
70-881-00	Dietary Expense>Workers Comp	3,395.00		0.00	3,395.00
71-881-00	Activity Expense>Workers Comp	1,157.00		0.00	1,157.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	2,877.00		0.00	2,877.00
75-881-00	Maintenance Expense>Workers Comp	1,465.00		0.00	1,465.00
80-881-00	Admin Expense>Workers Comp	4,093.00		0.00	4,093.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>50,507.00</b>		<b>0.00</b>	<b>50,507.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
61-880-00	Nursing Admin Expense>Payroll Taxes	276,968.00		0.00	276,968.00
69-880-00	Social Services Expense>Payroll Taxes	5,790.00		0.00	5,790.00
70-880-00	Dietary Expense>Payroll Taxes	25,351.00		0.00	25,351.00
71-880-00	Activity Expense>Payroll Taxes	8,683.00		0.00	8,683.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	21,467.00		0.00	21,467.00
75-880-00	Maintenance Expense>Payroll Taxes	10,788.00		0.00	10,788.00
80-880-00	Admin Expense>Payroll Taxes	30,815.00		0.00	30,815.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>379,862.00</b>		<b>0.00</b>	<b>379,862.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
61-882-00	Nursing Admin Expense>Health Insurance	178,252.00		0.00	178,252.00
69-882-00	Social Services Expense>Health Insurance	4,002.00		0.00	4,002.00
70-882-00	Dietary Expense>Health Insurance	16,895.00		0.00	16,895.00
71-882-00	Activity Expense>Health Insurance	5,380.00		0.00	5,380.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	14,731.00		0.00	14,731.00
75-882-00	Maintenance Expense>Health Insurance	7,201.00		0.00	7,201.00
80-882-00	Admin Expense>Health Insurance	20,694.00		0.00	20,694.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>247,155.00</b>		<b>0.00</b>	<b>247,155.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
61-883-00	Nursing Admin Expense>Other Benefits	54,617.00		(54,617.00)	0.00
69-883-00	Social Services Expense>Other Benefits	1,200.00		(1,200.00)	0.00
70-883-00	Dietary Expense>Other Benefits	5,346.00		(5,346.00)	0.00
71-883-00	Activity Expense>Other Benefits	1,734.00		(1,734.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	4,567.00		(4,567.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	2,178.00		(2,178.00)	0.00
80-883-00	Admin Expense>Other Benefits	6,084.00		(6,084.00)	0.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		3,191.00	3,191.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>75,726.00</b>		<b>(72,535.00)</b>	<b>3,191.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
80-251-00	Admin Expense>Bad Debt	110,460.00		0.00	110,460.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>110,460.00</b>		<b>0.00</b>	<b>110,460.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	22,077.00		0.00	22,077.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>22,077.00</b>		<b>0.00</b>	<b>22,077.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
80-238-00	Admin Expense>Legal Fees	981.00		0.00	981.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>981.00</b>		<b>0.00</b>	<b>981.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	15,708.00		0.00	15,708.00
80-208-00	Admin Expense>Equip-Rental	5,949.00		0.00	5,949.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>21,657.00</b>		<b>0.00</b>	<b>21,657.00</b>

<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>			
80-231-00	Admin Expense>Telephone	8,411.00	0.00	8,411.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>8,411.00</b>	<b>0.00</b>	<b>8,411.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>			
80-101-00	Admin Expense>Provider Tax	422,460.00	0.00	422,460.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>422,460.00</b>	<b>0.00</b>	<b>422,460.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>1,339,296.00</b>	<b>(72,535.00)</b>	<b>1,266,761.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>			
<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>			
60-213-00	Nursing Expense>Transportation	11,551.00	0.00	11,551.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>11,551.00</b>	<b>0.00</b>	<b>11,551.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
80-236-00	Admin Expense>Travel	2,789.00	0.00	2,789.00
80-236-04	Admin Expense>Travel>Allowable	2,413.00	0.00	2,413.00
80-236-34	Admin Expense>Travel>COVID19	135.00	0.00	135.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>5,337.00</b>	<b>0.00</b>	<b>5,337.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
60-204-00	Nursing Expense>Training & Education	2,816.00	0.00	2,816.00
80-233-00	Admin Expense>Seminars	25.00	0.00	25.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>2,841.00</b>	<b>0.00</b>	<b>2,841.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>			
80-249-00	Admin Expense>Recruiting	1,041.00	0.00	1,041.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>1,041.00</b>	<b>0.00</b>	<b>1,041.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>			
80-250-00	Admin Expense>Marketing & Advertising	16,065.00	0.00	16,065.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	754.00	0.00	754.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>16,819.00</b>	<b>0.00</b>	<b>16,819.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>			
80-209-00	Admin Expense>Postage	2,491.00	0.00	2,491.00
80-209-34	Admin Expense>Postage>COVID19	99.00	0.00	99.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>2,590.00</b>	<b>0.00</b>	<b>2,590.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>			
80-235-00	Admin Expense>Dues & Subscriptions	9,658.00	(2,598.00)	7,060.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Assoc</b>	<b>9,658.00</b>	<b>(2,598.00)</b>	<b>7,060.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
80-210-00	Admin Expense>Internet	2,189.00	0.00	2,189.00
80-230-00	Admin Expense>Data Processing	47,427.00	0.00	47,427.00
80-240-00	Admin Expense>Professional Fees	173,933.00	2,598.00	176,531.00
			RJE - 1 0.00	
			RJE - 4 2,598.00	
80-700-00	Admin Expense>Contracted Service	18,295.00	0.00	18,295.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>241,844.00</b>	<b>2,598.00</b>	<b>244,442.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>			
80-183-34	Admin Expense>Supplies>COVID19	144.00	0.00	144.00
80-234-00	Admin Expense>Licenses	911.00	0.00	911.00
80-239-34	Admin Expense>Accounting Fees>COVID19	352.00	0.00	352.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	10,000.00	0.00	10,000.00
80-243-00	Admin Expense>Late Fees	22.00	0.00	22.00
80-244-00	Admin Expense>Bank Fees	735.00	0.00	735.00
Marcum 109	Employee Food	0.00	3,382.00	3,382.00
			RJE - 3 3,382.00	
Marcum 110	Employee Relations	0.00	2,683.00	2,683.00
			RJE - 3 2,683.00	
Marcum 111	Discriminatory Bonus	0.00	33,742.00	33,742.00
			RJE - 3 33,742.00	
Marcum 122	Indirect COVID Expense	0.00	2,698.00	2,698.00
			RJE - 3 2,698.00	
Marcum 123	Admin & General>COVID Related Expense	0.00	30,030.00	30,030.00
			RJE - 3 30,030.00	
<b>Subtotal [M13]</b>	<b>Other</b>	<b>12,164.00</b>	<b>72,535.00</b>	<b>84,699.00</b>

<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin.</b>	<b>303,845.00</b>	<b>72,535.00</b>	<b>376,380.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
70-177-00	Dietary Expense>Supplements	5,399.00	0.00	5,399.00
70-178-00	Dietary Expense>Food	231,762.00	0.00	231,762.00
71-178-00	Activity Expense>Food	999.00	0.00	999.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>238,160.00</b>	<b>0.00</b>	<b>238,160.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
70-183-00	Dietary Expense>Supplies	25,872.00	0.00	25,872.00
70-208-00	Dietary Expense>Equip-Rental	2,300.00	0.00	2,300.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>28,172.00</b>	<b>0.00</b>	<b>28,172.00</b>
<b>Subgroup : [2A3]</b>	<b>Other</b>			
70-178-34	Dietary Expense>Food>COVID19	101.00	0.00	101.00
70-183-34	Dietary Expense>Supplies>COVID19	144.00	0.00	144.00
<b>Subtotal [2A3]</b>	<b>Other</b>	<b>245.00</b>	<b>0.00</b>	<b>245.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>			
70-700-00	Dietary Expense>Contracted Service	79,832.00	0.00	79,832.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>79,832.00</b>	<b>0.00</b>	<b>79,832.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>346,409.00</b>	<b>0.00</b>	<b>346,409.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3C]</b>	<b>Other</b>			
73-183-00	Laundry Expense>Supplies	8,525.00	0.00	8,525.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>8,525.00</b>	<b>0.00</b>	<b>8,525.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>8,525.00</b>	<b>0.00</b>	<b>8,525.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>			
72-700-00	Housekeeping Expense>Contracted Service	33,972.00	0.00	33,972.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>33,972.00</b>	<b>0.00</b>	<b>33,972.00</b>
<b>Subgroup : [4C]</b>	<b>Other</b>			
72-183-00	Housekeeping Expense>Supplies	20,671.00	0.00	20,671.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>20,671.00</b>	<b>0.00</b>	<b>20,671.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
62-145-00	Pharmacy Expense>RX	248,253.00	0.00	248,253.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>248,253.00</b>	<b>0.00</b>	<b>248,253.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
62-222-00	Pharmacy Expense>OTC	3,630.00	0.00	3,630.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>3,630.00</b>	<b>0.00</b>	<b>3,630.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
64-223-00	Other Ancillary Expense>Oxygen	2,320.00	0.00	2,320.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>2,320.00</b>	<b>0.00</b>	<b>2,320.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
64-225-00	Other Ancillary Expense>Radiology	15,543.00	0.00	15,543.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>15,543.00</b>	<b>0.00</b>	<b>15,543.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
64-224-00	Other Ancillary Expense>Lab	29,104.00	0.00	29,104.00
64-224-34	Other Ancillary Expense>Lab>COVID19	215.00	0.00	215.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>29,319.00</b>	<b>0.00</b>	<b>29,319.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
71-183-00	Activity Expense>Supplies	2,548.00	0.00	2,548.00
71-183-34	Activity Expense>Supplies>COVID19	30.00	0.00	30.00
71-202-00	Activity Expense>Resident Missing Items	108.00	0.00	108.00
71-700-00	Activity Expense>Contracted Service	1,777.00	0.00	1,777.00
80-232-00	Admin Expense>Cable TV	19,943.00	0.00	19,943.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>24,406.00</b>	<b>0.00</b>	<b>24,406.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>			
60-183-00	Nursing Expense>Supplies	116,497.00	0.00	116,497.00

60-183-34	Nursing Expense>Supplies>COVID19	46,262.00	0.00	46,262.00
60-185-00	Nursing Expense>Incontinence Supplies	746.00	0.00	746.00
60-205-00	Nursing Expense>Sanitation & Incineration	2,181.00	0.00	2,181.00
60-208-00	Nursing Expense>Equip-Rental	31,339.00	0.00	31,339.00
60-230-00	Nursing Expense>Data Processing	1,838.00	0.00	1,838.00
60-230-34	Nursing Expense>Data Processing>COVID19	798.00	0.00	798.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>199,661.00</b>	<b>0.00</b>	<b>199,661.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocat</b>	<b>577,775.00</b>	<b>0.00</b>	<b>577,775.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
70-207-00	Dietary Expense>Repairs & Maint	2,661.00	0.00	2,661.00
75-183-34	Maintenance Expense>Supplies>COVID19	600.00	0.00	600.00
75-207-00	Maintenance Expense>Repairs & Maint	40,094.00	0.00	40,094.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	10,186.00	0.00	10,186.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>53,541.00</b>	<b>0.00</b>	<b>53,541.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
76-227-00	Utility Expense>Gas	21,941.00	0.00	21,941.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>21,941.00</b>	<b>0.00</b>	<b>21,941.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
76-228-00	Utility Expense>Electric	91,651.00	0.00	91,651.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>91,651.00</b>	<b>0.00</b>	<b>91,651.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
76-229-00	Utility Expense>Water/Sewer	37,290.00	0.00	37,290.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>37,290.00</b>	<b>0.00</b>	<b>37,290.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
75-183-00	Maintenance Expense>Supplies	7,257.00	0.00	7,257.00
75-205-00	Maintenance Expense>Sanitation & Incineration	20,416.00	0.00	20,416.00
75-218-00	Maintenance Expense>Snow Removal	4,600.00	0.00	4,600.00
75-219-00	Maintenance Expense>Landscaping	13,460.00	0.00	13,460.00
75-220-00	Maintenance Expense>Fire Drill	2,452.00	0.00	2,452.00
75-700-00	Maintenance Expense>Contracted Service	17,538.00	0.00	17,538.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>65,723.00</b>	<b>0.00</b>	<b>65,723.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
92-000-00	Depreciation Expense	59,718.00	0.00	59,718.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>59,718.00</b>	<b>0.00</b>	<b>59,718.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
91-121-00	Property Expense>Rent	480,000.00	0.00	480,000.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>480,000.00</b>	<b>0.00</b>	<b>480,000.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
91-161-00	Property Expense>RE Taxes	51,083.00	0.00	51,083.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>51,083.00</b>	<b>0.00</b>	<b>51,083.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
91-261-00	Property Expense>Personal Prop Taxes	9,387.00	0.00	9,387.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>9,387.00</b>	<b>0.00</b>	<b>9,387.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>870,334.00</b>	<b>0.00</b>	<b>870,334.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
94-000-00	Interest Expense	33,414.00	0.00	33,414.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>33,414.00</b>	<b>0.00</b>	<b>33,414.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
80-165-00	Admin Expense>Insurance - Property	12,387.00	0.00	12,387.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>12,387.00</b>	<b>0.00</b>	<b>12,387.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
80-162-00	Admin Expense>Insurance - General Liability & Other	56,533.00	0.00	56,533.00
80-163-00	Admin Expense>Insurance - EPLI	3,021.00	0.00	3,021.00
80-164-00	Admin Expense>Surety Bond	1,280.00	0.00	1,280.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>60,834.00</b>	<b>0.00</b>	<b>60,834.00</b>



<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>106,635.00</b>	<b>0.00</b>	<b>106,635.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
40-111-00	Room & Board Revenue>Medicaid	(3,791,020.00)	0.00	(3,791,020.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(18,927.00)	0.00	(18,927.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(3,809,947.00)</b>	<b>0.00</b>	<b>(3,809,947.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
40-102-00	Room & Board Revenue>Medicare A	(6,030,417.00)	0.00	(6,030,417.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(6,030,417.00)</b>	<b>0.00</b>	<b>(6,030,417.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
40-102-14	Room & Board Revenue>Medicare A>Sequester	44,115.00	0.00	44,115.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>44,115.00</b>	<b>0.00</b>	<b>44,115.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40-104-00	Room & Board Revenue>Private	(393,593.00)	0.00	(393,593.00)
40-105-00	Room & Board Revenue>HMO	(345,907.00)	0.00	(345,907.00)
40-109-00	Room & Board Revenue>Hospice	(257,052.00)	0.00	(257,052.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(996,552.00)</b>	<b>0.00</b>	<b>(996,552.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
40-105-14	Room & Board Revenue>HMO>Sequester	4,469.00	0.00	4,469.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>4,469.00</b>	<b>0.00</b>	<b>4,469.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
41-102-00	Pharmacy Rev>Medicare A	(439,425.00)	0.00	(439,425.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(439,425.00)</b>	<b>0.00</b>	<b>(439,425.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			
41-102-01	Pharmacy Rev>Medicare A>C/A	439,425.00	0.00	439,425.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowan</b>	<b>439,425.00</b>	<b>0.00</b>	<b>439,425.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>			
41-105-00	Pharmacy Rev>HMO	(2,850.00)	0.00	(2,850.00)
<b>Subtotal [5C]</b>	<b>Préscription Drugs - Non-medicare</b>	<b>(2,850.00)</b>	<b>0.00</b>	<b>(2,850.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>			
41-105-01	Pharmacy Rev>HMO>C/A	1,425.00	0.00	1,425.00
<b>Subtotal [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual All</b>	<b>1,425.00</b>	<b>0.00</b>	<b>1,425.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
42-102-00	PT Revenue>Medicare A	(286,226.00)	0.00	(286,226.00)
42-103-00	PT Revenue>Medicare B	(89,071.00)	0.00	(89,071.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(375,297.00)</b>	<b>0.00</b>	<b>(375,297.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>			
42-102-01	PT Revenue>Medicare A>C/A	286,226.00	0.00	286,226.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>	<b>286,226.00</b>	<b>0.00</b>	<b>286,226.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
42-104-00	PT Revenue>Private	(148.00)	0.00	(148.00)
42-105-00	PT Revenue>HMO	(53,235.00)	0.00	(53,235.00)
42-111-00	PT Revenue>Medicaid	(86,848.00)	0.00	(86,848.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(140,231.00)</b>	<b>0.00</b>	<b>(140,231.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>			
42-105-01	PT Revenue>HMO>C/A	40,306.00	0.00	40,306.00
42-111-01	PT Revenue>Medicaid>C/A	86,848.00	0.00	86,848.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allow</b>	<b>127,154.00</b>	<b>0.00</b>	<b>127,154.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
44-102-00	ST Revenue>Medicare A	(127,080.00)	0.00	(127,080.00)
44-103-00	ST Revenue>Medicare B	(49,537.00)	0.00	(49,537.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(176,617.00)</b>	<b>0.00</b>	<b>(176,617.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>			
44-102-01	ST Revenue>Medicare A>C/A	127,080.00	0.00	127,080.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>	<b>127,080.00</b>	<b>0.00</b>	<b>127,080.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			

44-105-00	ST Revenue>HMO	(45,088.00)	0.00	(45,088.00)
44-111-00	ST Revenue>Medicaid	(65,269.00)	0.00	(65,269.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(110,357.00)</b>	<b>0.00</b>	<b>(110,357.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>			
44-105-01	ST Revenue>HMO>C/A	36,511.00	0.00	36,511.00
44-111-01	ST Revenue>Medicaid>C/A	65,269.00	0.00	65,269.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allow</b>	<b>101,780.00</b>	<b>0.00</b>	<b>101,780.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
43-102-00	OT Revenue>Medicare A	(235,135.00)	0.00	(235,135.00)
43-103-00	OT Revenue>Medicare B	(48,067.00)	0.00	(48,067.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(283,202.00)</b>	<b>0.00</b>	<b>(283,202.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>			
43-102-01	OT Revenue>Medicare A>C/A	235,135.00	0.00	235,135.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allow</b>	<b>235,135.00</b>	<b>0.00</b>	<b>235,135.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
43-105-00	OT Revenue>HMO	(49,227.00)	0.00	(49,227.00)
43-111-00	OT Revenue>Medicaid	(46,660.00)	0.00	(46,660.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(95,887.00)</b>	<b>0.00</b>	<b>(95,887.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>			
43-105-01	OT Revenue>HMO>C/A	38,955.00	0.00	38,955.00
43-111-01	OT Revenue>Medicaid>C/A	46,660.00	0.00	46,660.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual</b>	<b>85,615.00</b>	<b>0.00</b>	<b>85,615.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
46-102-00	Lab Rev>Medicare A	(26,222.00)	0.00	(26,222.00)
46-102-01	Lab Rev>Medicare A>C/A	26,222.00	0.00	26,222.00
47-103-00	Other Ancillary Rev>Medicare B	(6,644.00)	0.00	(6,644.00)
52-102-00	Revenue Adjustments>Medicare A	(24.00)	0.00	(24.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(6,668.00)</b>	<b>0.00</b>	<b>(6,668.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
47-104-00	Other Ancillary Revenue>Private	(620.00)	0.00	(620.00)
47-105-00	Other Ancillary Rev>HMO	(1,793.00)	0.00	(1,793.00)
47-111-00	Other Ancillary Rev>Medicaid	(234.00)	0.00	(234.00)
52-105-00	Revenue Adjustments>HMO	378.00	0.00	378.00
52-109-00	Revenue Adjustments>Hospice	(537.00)	0.00	(537.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(30,612.00)	0.00	(30,612.00)
52-123-00	Revenue Adjustments>Ancillary	3,790.00	0.00	3,790.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(29,628.00)</b>	<b>0.00</b>	<b>(29,628.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
51-160-00	Other Rev>Interest	(279.00)	0.00	(279.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(279.00)</b>	<b>0.00</b>	<b>(279.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
51-100-00	Other Rev>Miscellaneous	(996.00)	0.00	(996.00)
51-818-00	Other Rev>Medical Records	(20.00)	0.00	(20.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(1,016.00)</b>	<b>0.00</b>	<b>(1,016.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(11,045,949.00)</b>	<b>0.00</b>	<b>(11,045,949.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
10-001-02	Cash>Clearing>Payroll	(74,480.00)	0.00	(74,480.00)
10-010-41	Cash>Operating>Sky View	1,787,623.00	0.00	1,787,623.00
10-014-00	Cash>Petty Cash Facility	500.00	0.00	500.00
10-015-00	Cash>Petty Cash PNA	1,000.00	0.00	1,000.00
10-060-41	Cash>Resident Trust>Sky View	38,146.00	0.00	38,146.00
10-061-00	Cash>Care Cost	500.00	0.00	500.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>1,753,289.00</b>	<b>0.00</b>	<b>1,753,289.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>			
11-102-00	Accounts Receivable>Medicare A	1,890,566.00	0.00	1,890,566.00
11-104-00	Accounts Receivable>Private	240,545.00	0.00	240,545.00
11-105-00	Accounts Receivable>HMO	85,367.00	0.00	85,367.00
11-109-00	Accounts Receivable>Hospice	(7,194.00)	0.00	(7,194.00)
11-111-00	Accounts Receivable>Medicaid	1,181,995.00	0.00	1,181,995.00

11-112-00	Accounts Receivable>Income	(171,783.00)	0.00	(171,783.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(140,544.00)	0.00	(140,544.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	34,442.00	0.00	34,442.00
11-123-00	Accounts Receivable>Ancillary	58,411.00	0.00	58,411.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>3,171,805.00</b>	<b>0.00</b>	<b>3,171,805.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
12-000-00	Prepaid Expenses	5,551.00	0.00	5,551.00
12-124-00	Prepaid Expenses>Insurance	47,461.00	0.00	47,461.00
12-126-00	Prepaid Expenses>Taxes	15,042.00	0.00	15,042.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>68,054.00</b>	<b>0.00</b>	<b>68,054.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
14-131-00	Fixed Assets>Leasehold Improvements	41,094.00	0.00	41,094.00
15-131-00	Accum Depn>Leasehold Improvements	(2,106.00)	0.00	(2,106.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>38,988.00</b>	<b>0.00</b>	<b>38,988.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	6,625.00	0.00	6,625.00
14-133-00	Fixed Assets>Medical Equipment	44,887.00	0.00	44,887.00
14-134-00	Fixed Assets>Computer Hardware	3,195.00	0.00	3,195.00
14-135-00	Fixed Assets>Computer Software	14,619.00	0.00	14,619.00
14-305-00	Fixed Assets>Sales Use Tax	2,903.00	0.00	2,903.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(708.00)	0.00	(708.00)
15-133-00	Accum Depn>Medical Equipment	(4,691.00)	0.00	(4,691.00)
15-134-00	Accum Depn>Computer Hardware	(639.00)	0.00	(639.00)
15-135-00	Accum Depn>Computer Software	(1,793.00)	0.00	(1,793.00)
15-305-00	Accum Depn>Sales Use Tax	(684.00)	0.00	(684.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>63,714.00</b>	<b>0.00</b>	<b>63,714.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>			
14-136-00	Fixed Assets>CIP	7,600.00	0.00	7,600.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>7,600.00</b>	<b>0.00</b>	<b>7,600.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>			
13-128-00	Due From>Vendor Security Deposits	1,365.00	0.00	1,365.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>1,365.00</b>	<b>0.00</b>	<b>1,365.00</b>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>			
14-252-00	Fixed Assets>Startup Costs	66,743.00	0.00	66,743.00
15-252-00	Accum Depn>Startup Costs	(72,304.00)	0.00	(72,304.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>(5,561.00)</b>	<b>0.00</b>	<b>(5,561.00)</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
27-000-90	Due To/(From)>West Haven	2,446.00	0.00	2,446.00
27-407-00	Due To/(From)>Partners	74,311.00	0.00	74,311.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>76,757.00</b>	<b>0.00</b>	<b>76,757.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
27-172-00	Due To/(From)>Vendor	11.00	0.00	11.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>11.00</b>	<b>0.00</b>	<b>11.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>5,176,022.00</b>	<b>0.00</b>	<b>5,176,022.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>			
20-000-00	Accounts Payable	(756,493.00)	0.00	(756,493.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(3,086.00)	0.00	(3,086.00)
21-350-00	Other Current Payables>Resident Funds	(38,146.00)	0.00	(38,146.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(396.00)	0.00	(396.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(798,121.00)</b>	<b>0.00</b>	<b>(798,121.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable (Current)</b>			
22-000-34	Note Payable>PPP Loan>COVID19	(659,100.00)	0.00	(659,100.00)
<b>Subtotal [A2]</b>	<b>Notes Payable (Current)</b>	<b>(659,100.00)</b>	<b>0.00</b>	<b>(659,100.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
23-000-00	Accrued Wages & Related	(43,071.00)	0.00	(43,071.00)
23-156-00	Accrued Wages & Related>PR Taxes	(5,320.00)	0.00	(5,320.00)
23-157-00	Accrued Expenses>PTO	(83,784.00)	0.00	(83,784.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(132,175.00)</b>	<b>0.00</b>	<b>(132,175.00)</b>

<b>Subgroup : [A7]</b>	<b>Medicare Final Settlement Payable</b>			
27-102-00	Due To/(From)>Medicare A	(4,784.00)	0.00	(4,784.00)
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<u>(4,784.00)</u>	<u>0.00</u>	<u>(4,784.00)</u>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
24-000-00	Accrued Expenses	(129,390.00)	0.00	(129,390.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Oth	(34,086.00)	0.00	(34,086.00)
24-165-00	Accrued Expenses>Insurance - Property	(6,594.00)	0.00	(6,594.00)
24-285-00	Accrued Expenses>Year End Adjustments	(7,547.00)	0.00	(7,547.00)
24-881-00	Accrued Expenses>Workers Comp	13,590.00	0.00	13,590.00
25-102-34	Deferred Revenue>Medicare>COVID19	(569,104.00)	0.00	(569,104.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(224,697.00)	0.00	(224,697.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<u>(957,828.00)</u>	<u>0.00</u>	<u>(957,828.00)</u>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
13-400-00	Due From>Eli Mirlis	1,000.00	0.00	1,000.00
27-000-20	Due To/(From)>Eastside Propco	(5,000.00)	0.00	(5,000.00)
27-000-40	Due To/(From)>Salmon Brook	(75,057.00)	0.00	(75,057.00)
27-000-43	Due To/(From)>Realty Sky View	(244,588.00)	0.00	(244,588.00)
27-000-50	Due To/(From)>Sharon	120.00	0.00	120.00
27-000-91	Due To/(From)>Waterbury	(320.00)	0.00	(320.00)
27-000-92	Due To/(From)>Regal Care Management Group	643,637.00	0.00	643,637.00
27-000-93	Due To/(From)>RC Holdings	9,240.00	0.00	9,240.00
27-000-95	Due To/(From)>Norwich	(7,838.00)	0.00	(7,838.00)
27-000-96	Due To/(From)>New London	(7,853.00)	0.00	(7,853.00)
27-152-00	Due To/(From)>Employee	(4,005.00)	0.00	(4,005.00)
27-316-00	Due To/(From)>Fairview at Greenwich	(9.00)	0.00	(9.00)
27-328-00	Due To/(From)>Michelle Cortina	50,000.00	0.00	50,000.00
27-400-00	Due to/(from)>Eli Mirlis	(298,452.00)	0.00	(298,452.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<u>60,875.00</u>	<u>0.00</u>	<u>60,875.00</u>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
13-127-00	Due From>Old Owner	(31,418.00)	0.00	(31,418.00)
27-000-78	Due To/(From)>Maplewood	(25,088.00)	0.00	(25,088.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<u>(56,506.00)</u>	<u>0.00</u>	<u>(56,506.00)</u>
<b>Total [33-34]</b>	<b>Liabilities</b>	<u>(2,547,639.00)</u>	<u>0.00</u>	<u>(2,547,639.00)</u>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
30-000-00	Retained Earnings	(43,265.00)	0.00	(43,265.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<u>(43,265.00)</u>	<u>0.00</u>	<u>(43,265.00)</u>
<b>Total [35]</b>	<b>Equity</b>	<u>(43,265.00)</u>	<u>0.00</u>	<u>(43,265.00)</u>
	<b>NET (INCOME) LOSS</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Sum of Account Groups</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



**MYERS AND STAUFFER**  
L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: B.04  
Prepared By:  
Reviewed By:  
Workpaper Date: 1/12/2021  
Run Date: 1/12/2021

Provider Name: Skyview Center  
Provider Number: 000010926  
Period Ended: 9/30/20

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:**