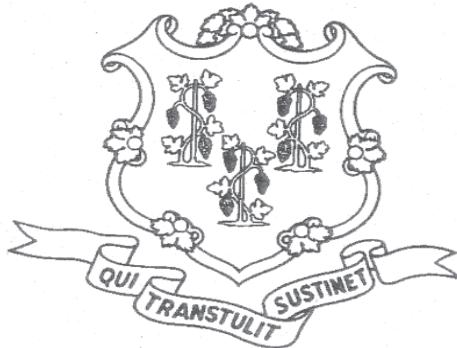


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Windsor Health and Rehab Center, LLC	
Address (No. & Street, City, State, Zip Code) 581 Poquonock Ave, Windsor, CT	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2214-C	RHNS	(Specify)	Medicare Provider 07-5011
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 9589	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) Windsor Health and Rehab Center, LLC	License No. 2214-C	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 Windsor Health and Rehab Center, LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a)Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Lara Alatise			Printed Name (Owner) Lara Alatise	
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

Annual Report of Long-Term Care Facility

CSP-1A Rev. 6/95

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Windsor Health and Rehab Center, LLC	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 581 Poquonock Ave, Windsor, CT				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/10/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility 860-688-7211	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Windsor Health and Rehab Center, LLC	Address (No. & Street, City, State, Zip) 581 Poquonock Ave, Windsor, CT			
License Numbers: CCNH 2214-C	RHNS	(Specify)	Medicare Provider No. 07-5011	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator Name of Administrator Lara Alatise Nursing Home Administrator's License No.: 1669				
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Partners/Members

General Information and Questionnaire

Corporate Owners

General Information and Questionnaire Individual Proprietorship

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> 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? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties Yes No %**	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
Related Party Notes	581 Poguonock Ave, Windsor, CT	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	See Balance Sheet			
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>				

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes 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.)

Yes 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.

Is a Mileage Log Book Maintained for All Leased Vehicles?

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 Windsor Health and Rehab Center,	License No. 2214-C	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Fred Dalicandro Bookkeeping 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) 74 Bidwell St Glastonbury, CT 555 Long Wharf Dr New Haven, CT
--	---

Services Provided by This Firm (*describe fully*)

1 Monthly Financial Close and Analysis	\$ 12,487
2 Cost report preparation and consulting	\$ 11,926
3	\$
4	\$
	Charge for Services Provided \$ 24,413

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

Yes No

Legal Services Information

Name of Legal Firm or Independent Attorney 1 METZGER LAZAREK & PLUMB 2 Murtha Cullina 3 Siegel, O'Connor, O'Donnell & Beck, P.C 4 5	Telephone Number 860-216-0629 860-240-6000 (860) 727-8900
--	--

Address (No. & Street, City, State, Zip Code)

1 56 Arbor St Ste 402B, Hartford, CT 06106	
2 29 Asylum St, Hartford, CT 06103	
3 150 Trumbull St Fl 5, Hartford, CT 06103	
4	
5	

Services Provided by This Firm (*describe fully*)

1 Union Negotiations	\$ 10,986
2 Health Surveys	\$ 6,284
3 labor law	\$ 4,198
4	\$
5	\$
	Charge for Services Provided \$ 21,467

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	License No.	Report for Year Ended				Page 8	of 37
		9/30/2020					
	2214-C	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30	
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total CCNH	RHNS (Specify)
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period	108	108			108	108	
B. On last day of THIS report period	108	108					108
2. Number of Residents							
A. As of midnight of PREVIOUS report period	102	102			102	102	
B. As of midnight of THIS report period	80	80					80
3. Total Number of Days Care Provided During Period							
A. Medicare	2,406	2,406			1,930	1,930	476
B. Medicaid (Conn.)	23,522	23,522			18,307	18,307	5,215
C. Medicaid (other states)							
D. Private Pay	1,103	1,103			759	759	344
E. State SSI for RCH							
F. Other (Specify)	2,798	2,798			2,120	2,120	678
G. Total Care Days During Period (3A thru F)	29,829	29,829			23,116	23,116	6,713
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days							
B. Other Bed Reserve Days							
5. Total Resident Days (3G + 4A + 4B)	29,829	29,829			23,116	23,116	6,713

Schedule of Resident Statistics (Cont'd)

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	3	67		10				
Per Diem Rate								
a. One bed rm.	Var	204.85		456.00				
b. Two bed rms.	Var	204.85		350.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL		CCNH	RHNS	(Specify)
	2,789	2,789			
A. Medicare - Part B					
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	914	914			
2. Restorative Treatments	914	914			
C. Other	8,646	8,646			
D. Total Physical Therapy Treatments	13,263	13,263			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	402	402			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	366	366			
2. Restorative Treatments	366	366			
C. Other	8,954	8,954			
D. Total Speech Therapy Treatments	10,088	10,088			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	3,056	3,056			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,006	1,006			
2. Restorative Treatments	1,006	1,006			
C. Other	4,053	4,053			
D. Total Occupational Therapy Treatments	9,121	9,121			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2020		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	130,072	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	354,566	12,777			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	381,568	19,043			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	233,628	14,979			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	32,989	2,465			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	31,832	2,205			
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					
b. RN					
1. Direct Care	398,110	11,874			
2. Administrative** DON Included	223,355	4,987			
c. LPN					
1. Direct Care	734,555	27,464			
2. Administrative**					
d. Aides and Attendants	1,290,129	65,735			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	82,600	4,659			
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	51,224	1,836			
n. Marketing					
o. Other (Specify)					
See Attached Schedule					
<i>A-13. Total Salary Expenditures</i>	3,944,628	170,104			

* 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)

Schedule of Other Fees (Page 13)

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

Name of Facility Windsor Health and Rehab Center, LLC		License No. 2214-C		Report for Year Ended 9/30/2020		Page 11		Page 37		
Name	CCNH	RHNS	(Specify)	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
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Damiliola Alatise	26,859			Non-Discrim.	Payroll/Human Resources			1,138 A4		
Tony Alatise	39,375			Non-Discrim.	Dir. Of Operations			1,040 A4		
Mutis Alatise	75,397			Non-Discrim.	Administration Services			2,152 A4		

* 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***

**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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	11,852	156			
3. Pharmacist	9,295	75			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	230,393	3,840			
b. Other					
6. Social Worker	2,546	Monthly Fee			
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	30,600	153			
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) Other Physician Services (Disallowed)	865	N/A			
9. Speech Therapist					
a. Resident Care	113,655	1,895			
b. Other					
10. Occupational Therapist					
a. Resident Care	220,288	3,671			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	141,363	2,148			
2. Administrative***					
b. LPN					
1. Direct Care	129,422	2,854			
2. Administrative***					
c. Aides	16,073	535			
d. Other					
12. Other (Specify) See Attached Schedule	10,041				
B-13 Total Fees Paid in Lieu of Salaries	916,393	15,327			

* 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*

* 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
Windsor Health and Rehab Center, LLC	2214-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 208,895	208,895		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 356,395	356,395		
5. Health Insurance	\$ 334,382	334,382		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 2,145	2,145		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 2,696	2,696		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 194,500	194,500		
d. Accounting and Auditing	\$ 24,413	24,413		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 21,467	21,467		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 24,312	24,312		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 27,718	27,718		
2. Cellular Phones	\$ 4,790	4,790		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 33,534	33,534		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ 40,000	40,000		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 549,530	549,530		
Subtotal	\$ 1,824,777	1,824,777		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
	2214-C	9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	1,824,777	1,824,777		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	1,716	1,716		
5. Education Expenses Related to Seminars and Conventions	\$	3,741	3,741		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	4,562	4,562		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	7,427	7,427		
4. Fund-Raising***	\$				
5. Medical Records	\$	371	371		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	2,819	2,819		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	7,342	7,342		
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>)	\$	112,163	112,163		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	27,238	27,238		
<i>C-14 Total Administrative & General Expenditures</i>	\$	1,992,156	1,992,156		

* 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		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
A&G Advertising/ Marketing(Disallowed on Pg 28a)	\$ 7,427		
Total Other Advertising	\$ 7,427	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
AHCA	\$ 310		
CAHCF	\$ 7,032		
Total Dues	\$ 7,342	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Bank Fees	\$ 6,313		
Non-Routine Bank Fees(Disallowed on Pg 28a)	\$ 3,484		
License	\$ 1,615		
A&G Misc.(Disallowed on Pg 28a)	\$ 20		
Employee Holiday Party	\$ 2,902		
Employee Gifts/Parties/Transportation (Disallowed on Pg 28a)	\$ 8,543		
Business Meals(Disallowed on Pg 28a)	\$ 4,361		
Total Other Administrative and General	\$ 27,238	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020	Page 17 37 of
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 #
N/A			

*** 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
	2214-C	9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 218,399	218,399		
2. Non-Food Supplies	\$ 31,215	31,215		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 204	204		
c. Other (Specify) _____ Other Dietary Supplies	\$ 11,856	11,856		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 261,674	261,674		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	3,137	3,137		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Other Laundry Supplies	\$	4,311	4,311		
3D. Total Laundry Expenditures (3a + b + c)	\$	7,448	7,448		
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
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 35,367	35,367		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other (<i>Specify</i>)		\$ 2,510	2,510		
Other Housekeeping Supplies					
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 37,877	37,877		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from		\$ 190,627	190,627		
b. Medicine Cabinet Drugs		\$			
c. Medical and Therapeutic Supplies		\$ 218,613	218,613		
d. Ambulance/Limousine***		\$ 2,166	2,166		
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 5,973	5,973		
f. X-rays and Related Radiological Procedures***		\$ 9,483	9,483		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h. Laboratory***		\$ 27,606	27,606		
i. Recreation		\$ 1,291	1,291		
j. Direct Management Services*		\$			
k. Indirect Management Services*		\$			
l. Other (<i>Specify</i>)****		\$ 25,531	25,531		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)		\$ 481,290	481,290		

* 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

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

Report of Expenditures

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

* Refer to Page 4 for definition of related

RELIED TO PAGE 101 definition of solicited.

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

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	69,616	69,616			
b. Heat	\$	31,769	31,769			
c. Light & Power	\$	88,567	88,567			
d. Water	\$	21,808	21,808			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$	146,986	146,986			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	358,746	358,746			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	96,667	96,667			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	27,464	27,464			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	124,131	124,131			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	14,059	14,059			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	14,059	14,059			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	402,233	402,233			
10. Property Taxes						
a. Real estate taxes paid by owner	\$	76,347	76,347			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	2,202	2,202			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	618,972	618,972			

* 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

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	See Attachment	\$ 23,368	Var	\$ 3,866
Total additions for Movable Equipment		\$ 23,368		\$ 3,866 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - ***

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	
Windsor Health and Rehab Center, LLC		2214-C		9/30/2020		24 of 37	
Item	Date of Acquisition	Month	Year	Length of Amortization	Cost to Be Amortized	Amortized Operations	Basis for Computing Amortization**
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1.							
2.							
3.							
B-4. Subtotal							
C. Leasehold Improvements and Other							
1. Acquired prior to this report period	Var	Var					
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)	Var	Var					
C-4. Subtotal							
D. Total Amortization							

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Winkler Health & Rehab Center

FIXED ASSET / DEPRECIATION SCHEDULE

LEASEHOLD IMPROVEMENTS									
2018 Additions									
Various Asset Additions									
2019 Additions									
Replacement of bad born in the kitchen									
Kitchen ceiling repair									
Smoke alarm 10-year lithium battery - commercial passage									
Handi-Pan - call bells									
Healt rygging wing									
Spacious office reference 42413									
Chair and foot rests									
Generator repair 21419									
generator repair									
generator repair									
parking lot light rewiring									
VISTA IT SOLUTIONS, LLC									
MEDLINE INDUSTRIES INC									
Ceiling tiles for lobby area									
Building repair									
Fire alarm system, life safety deficiency, basement door									
Fire alarm system, life safety deficiency, fire alarm, training and training									
Dimmer, room, recreation room, track, new room									
Rehab gym renovation including Ratings, sounder top and cabinetry									
2020 Additions									
Leasehold Improvements	2018	SL	Historical Life	Cost	Deprec.	2019 A.D.	2020 A.D.	Deprec.	NAV
			137,778	6,290	33,207	6,290	39,497	98,281	
			137,778	6,290	33,207	6,290	39,497	98,281	
2021 Additions									
Leasehold Improvements									
Leasehold Improvements	10/27/2018	SL	5	871	174	174	348	323	
Leasehold Improvements	11/29/2018	SL	12	1,453	139	129	258	1285	
Leasehold Improvements	11/20/2018	SL	10	2,403	240	240	480	1,243	
Leasehold Improvements	10/18/2018	SL	10	1,065	66	66	122	653	
Leasehold Improvements	10/18/2018	SL	5	1,069	202	202	404	655	
Leasehold Improvements	11/1/2019	SL	10	2,259	226	226	452	1,007	
Leasehold Improvements	12/1/2019	SL	10	1,520	152	152	304	1,216	
Leasehold Improvements	2/18/2019	SL	5	160	32	32	64	96	
Leasehold Improvements	2/18/2019	SL	5	1,198	240	240	480	718	
Leasehold Improvements	3/6/2019	SL	5	1,434	287	287	574	369	
Leasehold Improvements	4/8/2019	SL	20	3,296	165	165	330	2,066	
Leasehold Improvements	4/3/2019	SL	5	1,058	212	212	424	634	
Leasehold Improvements	4/20/2019	SL	5	938	192	192	384	1,274	
Leasehold Improvements	5/2/2019	SL	12	1,836	153	153	306	1,539	
Leasehold Improvements	5/8/2019	SL	15	1,318	106	106	206	112	
Leasehold Improvements	7/30/2019	SL	15	3,088	40	40	412	2,674	
Leasehold Improvements	9/8/2019	SL	10	4,453	445	445	890	3,625	
Leasehold Improvements	9/26/2019	SL	10	1,000	1,100	1,100	2,200	8,800	
Leasehold Improvements	9/30/2019	SL	10	13,336	1,334	1,334	2,668	10,668	
			53,133	5,661	5,661	5,661	11,322	41,811	
2022 Additions									
Leasehold Improvements	1/1/2020	SL	5	4216	843	843	3,373		
Leasehold Improvements	10/10/2019	SL	5	606	121	121	345		
Leasehold Improvements	11/1/2019	SL	5	852	170	170	362		
Leasehold Improvements	11/23/2019	SL	5	852	177	177	375		
Leasehold Improvements	12/1/2019	SL	5	852	177	177	375		
Leasehold Improvements	2/20/2020	SL	5	1,662	316	316	1,346		
Leasehold Improvements	5/5/2020	SL	5	202	40	40	162		
Leasehold Improvements	5/6/2020	SL	5	925	85	85	185		
Leasehold Improvements	6/6/2020	SL	5	1,049	210	210	379		
Leasehold Improvements	9/9/2020	SL	5	46	9	9	9		
Leasehold Improvements	9/9/2020	SL	5	86	17	17	69		
			10,551	0	0	0	2,108	8,443	
TOTAL BUILDING IMPROVEMENTS									
			201,462	-	11,951	38,668	14,659	52,927	148,535
MOVABLE EQUIPMENT									
2018 Additions									
Various Asset Additions									
2019 Additions									
Furniture & Fixtures	2018	SL	377,428	17,580,90	218,901	17,580	218,901	235,581	136,647
			377,428	17,580,90	218,901	17,580	218,901	235,581	136,647
2020 Additions									
Furniture & Fixtures	6/6/2019	SL	10	1,569	160	160	160	1,279	
Furniture & Fixtures	11/1/2018	SL	5	1,660	320	320	640	360	
Furniture & Fixtures	12/7/2018	SL	5	1,260	252	252	504	257	
Furniture & Fixtures	12/7/2018	SL	15	4,583	306	306	612	388	
Furniture & Fixtures	12/14/2018	SL	5	1,372	274	274	548	324	
Furniture & Fixtures	5/19/2019	SL	10	16,794	1678	1678	3,356	13,237	
Furniture & Fixtures	8/26/2019	SL	5	1,364	1443	1443	2,886	4,331	
Furniture & Fixtures	8/23/2019	SL	5	1,097	273	273	546	818	
Furniture & Fixtures	11/19/2018	SL	5	1,465	293	293	586	379	
			40,888	5,727	5,727	5,725	11,452	29,446	
2021 Additions									
Computers									
Furniture & Fixtures	10/10/2019	SL	5	1,490	298	298	1,922		
Furniture & Fixtures	10/11/2019	SL	5	2,004	401	401	1,603		
Furniture & Fixtures	3/3/2020	SL	5	861	312	312	1,489		
Furniture & Fixtures	3/4/2020	SL	5	265	253	253	1,012		
Furniture & Fixtures	5/6/2020	SL	5	325	185	185	740		
Furniture & Fixtures	5/7/2020	SL	5	3830	766	766	3,064		
Furniture & Fixtures	9/9/2020	SL	10	1078	783	783	3,131		
			23,368	-	-	-	3,866	808	7,270
TOTAL MOBILEABLE EQUIPMENT									
			438,149	21,630	22,421	27,664	251,485	186,668	
TOTAL ASSETS PER C.R. SCHEDULE									
TOTAL ASSETS IS PER TOTAL BALANCE									
VARIANCE									
MEDLINE INDUSTRIES INC									
MEDLINE INDUSTRIES INC									
Genetic Medical & Surgical Supply Inc.									
DIRECT SURGICAL EQUIPMENT									
Genetic Medical & Surgical Supply Inc.									
MED ESSENTIALS INC									
Genetic Medical & Surgical Supply Inc.									
MED ESSENTIALS INC. Mattresses									
Pg. 31 B/F/S vs. C/R Depreciation									
Pg. 36 H/F/S vs. C/R Depreciation									
TOTAL ASSETS PER C.R. SCHEDULE									
TOTAL ASSETS IS PER TOTAL BALANCE									
VARIANCE									
639,610	35,551	262,899	138,900	384,412					
80,535	35,551	262,899	68,900	186,706					
258,085	35,551	262,899	(68,900)	167,065					
681,190									

Pg. 31 B/F/S vs. C/R Depreciation

(68,900)

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

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

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	01/01/16			
2. Date Structure Completed	01/01/72			
3. If NOT Original Owner, Date of Purchase	01/01/16			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	108			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				

Part B - Owner and Related Parties

1st Mortgage 2nd Mortgage 3rd Mortgage 4th Mortgage

1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				

Complete if Mortgage was Refinanced

During Current Cost Year

g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Rina Properties	581 Poquonock Ave, Windsor, CT 06095	11/01/19		402,233

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 9/30/2020			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 27	of 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)		\$	591	591		
Various Interest Expenses						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	591	591		
14. Insurance						
a. Insurance on Property (buildings only)		\$	19,287	19,287		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	83,790	83,790		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + b + c)		\$	103,077	103,077		
15. Total All Expenditures (A-13 thru C-14)		\$	8,722,852	8,722,852		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.		2214-C	9/30/2020	28 37	
			Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 865	865		
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 220,288	220,288		
7.			Other - See attached Schedule	\$ 10,041	10,041		
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 194,500	194,500		
10.	15	1e	Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 3,350	3,350		
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 *	\$ 7,427	7,427		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 97,119	97,119		
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 533,590	533,590			

* 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)
13	8e	Other Physicians	\$ 865		
Total Other Salaries Adjustment			\$ 865	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Oxygen/Resp. Therapy(Disallowed on Pg 28a)	\$ 10,041		
Total Other Fees Adjustments			\$ 10,041	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Routine Bank Fees(Disallowed on Pg 28a)	\$ 3,484		
16	m13	Employee Gifts/Parties/Transportation (Disallowed on Pg 28a)	\$ 8,543		
16	m3	A&G Advertising/ Marketing(Disallowed on Pg 28a)	\$ 7,427		
16	m13	Business Meals(Disallowed on Pg 28a)	\$ 4,361		
16	m13	A&G Misc.(Disallowed on Pg 28a)	\$ 20		
15	j	Corporate Business Taxes(Only \$250 Allowable)	\$ 33,284		
15	k1	Income Taxes	\$ 40,000		
Total Other A&G Adjustments			\$ 97,119	\$ -	\$ -

**Windsor Health and Rehabilitation Center
Cell Phone Disallowance
September 30, 2020**

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	4	\$ 30	\$ 1,440
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160

Cell Phone Expense 4,790

Allowable Cost Per Month	120
Months in Cost Year	12
Total Allowable Cost	1,440

Disallowed on Page 28, Line 12 3,350 **No disallowance in FY2020**

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

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.		2214-C	9/30/2020	29 37
Item Description			Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 533,590	533,590	
<i>Page 20 - Resident Care Supplies***</i>						
27.	20	5a2	Prescription Drugs	\$ 190,627	190,627	
28.	20	5d	Ambulance/Limousine	\$ 2,166	2,166	
29.	20	5f	X-rays, etc	\$ 9,483	9,483	
30.	20	5h	Laboratory	\$ 27,606	27,606	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 5,973	5,973	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 22,493	22,493	
<i>Page 22 - Maintenance and Property</i>						
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	\$		
<i>Page 27 - Insurance</i>						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
<i>Other - Miscellaneous</i>						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$		
<i>Not For Profit Providers Only</i>						
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$		
49.	<i>Total Amount of Decrease (Items 1 - 48)</i>		\$ 791,938	791,938		

*** 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

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

**Windsor Health & Rehab Center
Disallowance Schedule for Cable TV
September 30, 2020**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #65450	\$ 10,292 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

Disallowed Cable TV \$ 6,692

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30 37
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 10,039,120	10,039,120			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,159,582)	(5,159,582)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$ (409,874)	(409,874)			
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,012,688	1,012,688			
b. Medicare Room and Board Contractual Allowance **	\$ 913,620	913,620			
4. a. Private-Pay Residents and Other	\$ 1,699,652	1,699,652			
b. Private-Pay Room and Board Contractual Allowance **	\$ (21,550)	(21,550)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 91,495	91,495			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 95,282	95,282			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (542,735)	(542,735)			
c. Medical Supplies - Non-Medicare	\$ (66)	(66)			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (147,089)	(147,089)			
3. a. Physical Therapy - Medicare	\$ 300,486	300,486			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 188,102	188,102			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 125,225	125,225			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 72,075	72,075			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 329,738	329,738			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 182,942	182,942			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 26,001	26,001			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 16,877	16,877			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,812,407	8,812,407			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ (2,019)	(2,019)			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 8,897	8,897			
V. Total Other Revenue (1 thru 8)	\$ 6,878	6,878			
VI. Total All Revenue (III +V)	\$ 8,819,285	8,819,285			

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 6a	X-Ray Medicare A	\$ 8,586		
30 6a	Lab. Medicare	\$ 15,661		
30 6a	Oxygen Medicare A	\$ 1,754		
Total Other Resident Revenue - Medicare		\$ 26,001	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 6b	XRay Medicaid	\$ 287		
30 6b	X Ray Private Insurance	\$ 287		
30 6b	XRay Managed Care	\$ 3,166		
30 6b	Laboratory-Private	\$ 635		
30 6b	Laboratory-Medicaid	\$ 4,520		
30 6b	Laboratory- Other	\$ 777		
30 6b	Laboratory- Managed	\$ 2,185		
30 6b	Oxygen- Medicaid	\$ 4,856		
30 6b	Oxygen Managed Care	\$ 164		
Total Other Resident Revenue		\$ 16,877	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
Total Interest Income		\$ -	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 Line 8	Transportation Service	\$ (52)		
30 Line 8	CT Medicaid Rate Increase COVID	\$ 89,000		
30 Line 8	Managed Care Incentive income	\$ 98,732		
30 Line 8	Reclass care act funds	\$ (178,783)		
Total Other Revenue		\$ 8,897	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2020	31 37
Account			Amount
Assets			
A. Current Assets			
1. Cash (<i>on hand and in banks</i>)			\$ 1,800,152
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 1,102,890
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$ (122,741)
4 Inventories			\$
5. Prepaid Expenses			\$ 125,604
a. Insurance			82,791
b. Real Estate Taxes			41,411
c. Personal Property Tax			1,402
d. See Schedule			
6. Interest Receivable			\$
7. Medicare Final Settlement Receivable			\$
8. Other Current Assets (<i>itemize</i>)			\$ (11,645)
Due From Seller			2,876
Due To Seller			(14,521)
See Schedule			
A-9. Total Current Assets (Lines A1 thru 8)			\$ 2,894,260
B. Fixed Assets			
1. Land			\$
2. Land Improvements			\$ *Historical Cost _____ Accum. Depreciation _____ Net
3. Buildings			\$ *Historical Cost _____ Accum. Depreciation _____ Net
4. Leasehold Improvements			\$ 201,462 Accum. Depreciation 52,927 Net 148,535
5. Non-Movable Equipment			\$ *Historical Cost _____ Accum. Depreciation _____ Net
6. Movable Equipment			\$ 438,149 Accum. Depreciation 251,485 Net 186,664
7. Motor Vehicles			\$ *Historical Cost _____ Accum. Depreciation _____ Net
8. Minor Equipment-Not Depreciable			\$
9. Other Fixed Assets (<i>itemize</i>)			\$ (90,380)
F/S vs C/R Deprec.			(90,380)
See Schedule			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$ 244,819

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

Total Prepaid Expenses		\$ -

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

Page Ref Line Ref Description

Total Other Current Assets (Itemize)		\$ -

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

Page Ref Line Ref Description

Total Other Other Fixed Assets (Itemize)		\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Other Assets		\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Notes Payable		\$ -

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

Page Ref Line Ref Description

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
		9/30/2020	32	37
Account		Amount		
Total Brought Forward:			\$	3,139,079
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	2,900,000 459,168 Net	\$	2,440,832
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$	
5. Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$	
6. Motor Vehicles	*Historical Cost Accum. Depreciation	Net	\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	2,440,832
D. Investment and Other Assets				
1. Deferred Deposits			\$	4,565
2. Escrow Deposits			\$	74,296
3. Organization Expense	*Historical Cost Accum. Depreciation	2,437 98 Net	\$	2,339
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	11,111
Medicaid Retro Rate Adjustment	11,082			
Medical Supplies Non Dist.	29			
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	92,311
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,672,222

* 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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 577,925
2. Notes Payable (<i>itemize</i>)				\$
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 310,974
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable (<i>Current Portion</i>)				\$
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (<i>itemize</i>)				\$ 1,268,410
Accrued W/C Insurance		12,871	Patient Trust Deposits	(30)
Accrued Employee Deductions		615		
Accrued Interest		1,170		
Deferred Revenue		1,253,784	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 2,157,309

* 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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				\$ 2,157,309
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ (13,415)
Name and Address of Lender	Amount	Loan Date		
Due To Member>Alatise	(13,415)	Var		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (13,415)
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,143,894

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

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2020	35	37
Account				Amount
A. Reserves				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$ 2,440,832
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$ 2,440,832
B. Net Worth				
1. Owner's Capital				\$ (362,465)
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ 1,285,338
6. Gain or Loss for Period		10/1/2019	thru	9/30/2020 \$ 164,623
7. Total Net Worth				\$ 1,087,496
C. Total Reserves and Net Worth				\$ 3,528,328
D. Total Liabilities, Reserves, and Net Worth				\$ 5,672,222

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Windsor Health and Rehab Center, LLC	2214-C	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 1,310,207		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 8,819,285		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 8,654,662		
D. Net Income or Deficit				\$ 164,623		
E. Balance				\$ 1,474,830		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Pg 27				\$ 8,722,852		
F/S vs C/R Deprec.				(\$68,190)		
Total Expenditures				\$ 8,654,662		
2. Other (<i>itemize</i>)						
Prior Period Adjustments				(387,334)		
F-3. Total Additions				\$ (387,334)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 1,087,496		
Report for Year Ended 09/30/2020						

I. Preparer's/Reviewer's Certification

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2020	Page <u>37</u> of <u>37</u>
<i>Check appropriate category</i>			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Preparer/Reviewer Certification

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.

Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/12/2021
Printed Name of Preparer Matthew Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Fred Dalicandro		Phone Number 860-212-8558
Contact Email Address Hermanfromhartford@gmail.com		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Windsor Health & Rehab 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 Windsor Health & Rehab 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 Avon Convalescent Home, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 12, 2021

Client: **Windsor Health and Rehabilitation Center**
 Engagement: **Medicaid - Windsor Health & Rehab Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
1006	Cash -Prior Owner Recoupment	591.00			591.00	0.00
1006.00	Cash -Prior Owner Recoupment	0.00			0.00	591.00
1007	Cash- Operating	1,779,763.00			1,779,763.00	0.00
1007.00	Cash- Operating	0.00			0.00	1,003,819.00
1007.02	Cash - Bank of America	18,014.00			18,014.00	18,014.00
1010	Cash- Petty Cash	1,284.00			1,284.00	0.00
1010.00	Cash- Petty Cash	0.00			0.00	1,284.00
1013	Manager Accounts	500.00			500.00	0.00
1013.00	Manager Accounts	0.00			0.00	500.00
1019.1	Escrow - Debt Service Reserve	90,000.00			90,000.00	0.00
1019.10	Escrow - Debt Service Reserve	0.00			0.00	90,000.00
1019.2	Escrow - Replacement Reserve	(8,300.00)			(8,300.00)	0.00
1019.20	Escrow - Replacement Reserve	0.00			0.00	(8,300.00)
1019.3	Escrow - Other	(17,963.00)			(17,963.00)	0.00
1019.30	Escrow - Other	0.00			0.00	(17,963.00)
1021	Patient Refund Acct	28,525.00			28,525.00	0.00
1021.00	Patient Refund Acct	0.00			0.00	15,637.00
1022	Accounts Recievable - Medicare	222,727.00			222,727.00	0.00
1022.00	Accounts Recievable - Medicare	0.00			0.00	459,937.00
1023	Accounts Recievable- Medicaid	244,156.00			244,156.00	0.00
1023.00	Accounts Recievable- Medicaid	0.00			0.00	73,788.00
1024	Accounts Recievable-Private	376,057.00			376,057.00	0.00
1024.00	Accounts Recievable-Private	0.00			0.00	448,694.00
1024.01	Continuing Care Payment	(240.00)			(240.00)	(240.00)
1025	A/R Other	10,703.00			10,703.00	0.00
1025.00	A/R Other	0.00			0.00	6,803.00
1026	Accounts Receivable Exchange	25,137.00			25,137.00	0.00
1026.00	Accounts Receivable Exchange	0.00			0.00	62,905.00
1027	Accounts Recievable - Medicar	34,968.00			34,968.00	0.00
1027.00	Accounts Recievable - Medicar	0.00			0.00	57,614.00
1028	Accounts Receivable - Insur	160,617.00			160,617.00	0.00
1028.00	Accounts Receivable - Insur	0.00			0.00	160,617.00
1030	Allowance For Bad Debt	(35,118.00)			(35,118.00)	0.00
1030.00	Allowance For Bad Debt	0.00			0.00	(203,961.00)
1030.60	Medicare Bad Debt	0.00			0.00	1.00
1035	Medicaid Retro Rate Adjustment	11,082.00			11,082.00	0.00
1035.00	Medicaid Retro Rate Adjustment	0.00			0.00	346,037.00
1035.01	Medicaid Hospice Rate ADJ	991.00			991.00	20,358.00
1036.15	Due to / from Medicaid - 2015	(88,374.00)			(88,374.00)	(526,193.00)
1037.00	A/R Write Off	0.00			0.00	376.00
1044	Medical Supplies Non Dist	29.00			29.00	0.00
1044.00	Medical Supplies Non Dist	0.00			0.00	29.00
1045	Dietary Inventory	17.00			17.00	0.00
1082	Utility Deposits	4,565.00			4,565.00	0.00
1082.00	Utility Deposits	0.00			0.00	4,565.00
1091	Prepaid Insurance	82,791.00			82,791.00	0.00
1091.00	Prepaid Insurance	0.00			0.00	68,908.00
1092	PrePaid Real Estate Taxes	41,411.00			41,411.00	0.00
1092.00	PrePaid Real Estate Taxes	0.00			0.00	46,732.00
1093	PrePaid Personal Property Tax	1,402.00			1,402.00	0.00
1093.00	PrePaid Personal Property Tax	0.00			0.00	1,402.00
1099.16	Due From Seller	2,876.00			2,876.00	2,876.00
1099.18	Due To Seller	(14,521.00)			(14,521.00)	(14,521.00)
1121	Building & Improvements	62,611.00			62,611.00	0.00
1121.00	Building & Improvements	0.00			0.00	62,611.00
1143	CapEx Furniture and Fixtures	83,478.00			83,478.00	0.00
1143.00	CapEx Furniture and Fixtures	0.00			0.00	61,088.00
1144	CapEx Computers	11,963.00			11,963.00	0.00
1144.00	CapEx Computers	0.00			0.00	11,963.00
1146	CapEx Land Improvements	4,216.00			4,216.00	0.00
1147	CapEx- Building Improvements	219,257.00			219,257.00	0.00
1147.00	CapEx- Building Improvements	0.00			0.00	214,188.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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1170	Accum Depr Building & Improve	(64,316.00)			(64,316.00)	0.00
1170.00	Accum Depr Building & Improve	0.00			0.00	(29,316.00)
1180	Accum Depr Equipment/Furniture	(72,390.00)			(72,390.00)	0.00
1180.00	Accum Depr Equipment/Furniture	0.00			0.00	(37,390.00)
1184.2	R.E Tax Escrow Fund	10,559.00			10,559.00	0.00
1200	Loan Fees	672.00			672.00	0.00
1200.00	Loan Fees	0.00			0.00	672.00
1201	Accumulated Amortization	(672.00)			(672.00)	0.00
1201.00	Accumulated Amortization	0.00			0.00	(672.00)
1301	Amort-Acquisition Costs	(98.00)			(98.00)	0.00
1301.00	Amort-Acquisition Costs	0.00			0.00	(98.00)
1400	Organization Costs	2,437.00			2,437.00	0.00
1400.00	Organization Costs	0.00			0.00	2,437.00
2011	Vendor Accounts Payable	(377,749.00)			(377,749.00)	0.00
2011.00	Vendor Accounts Payable	0.00			0.00	(527,046.00)
2011.1	Accounts Payable - Contra	3,225.00			3,225.00	0.00
2011.10	Accounts Payable - Contra	0.00			0.00	3,225.00
2012	Other Accts Payable - Accrued	(218,945.00)			(218,945.00)	0.00
2012.00	Other Accts Payable - Accrued	0.00			0.00	(161,210.00)
2012.3	Insurance Payable	15,544.00			15,544.00	0.00
2012.30	Insurance Payable	0.00			0.00	5,796.00
2021	Accrued Payroll	(54,184.00)			(54,184.00)	0.00
2021.00	Accrued Payroll	0.00			0.00	(188,399.00)
2023	Accrued Non Productive Pay	(182,543.00)			(182,543.00)	0.00
2023.00	Accrued Non Productive Pay	0.00			0.00	(182,543.00)
2024	Accrued W/C Insurance	(12,871.00)			(12,871.00)	0.00
2024.00	Accrued W/C Insurance	0.00			0.00	(12,871.00)
2026	Accrued Employee Deductions	(615.00)			(615.00)	0.00
2026.00	Accrued Employee Deductions	0.00			0.00	(615.00)
2028	Payroll Adjustments	(74,247.00)			(74,247.00)	0.00
2028.00	Payroll Adjustments	0.00			0.00	(6,369.00)
2030	Accrued Interest	(1,170.00)			(1,170.00)	0.00
2030.00	Accrued Interest	0.00			0.00	(1,170.00)
2055	Deferred Revenue	(1,253,784.00)			(1,253,784.00)	0.00
2090	Patient Trust Deposits	30.00			30.00	0.00
2090.00	Patient Trust Deposits	0.00			0.00	30.00
2100.03	Due to Member - Alatise	13,415.00			13,415.00	(24,413.00)
2974	Retained Earnings	(1,285,338.00)			(1,285,338.00)	0.00
2974.00	Retained Earnings	0.00			0.00	(1,041,270.00)
2980	Members Distributions	362,465.00			362,465.00	0.00
3200	Private Routine Service-Non-D	(482,176.00)			(482,176.00)	0.00
3200.00	Private Routine Service-Non-D	0.00			0.00	(1,083,888.00)
3205	Contractual Allowance Private	36,544.00			36,544.00	0.00
3205.00	Contractual Allowance Private	0.00			0.00	40,775.00
3300	Medicaid Routine Service-Non	(10,039,120.00)			(10,039,120.00)	0.00
3300.00	Medicaid Routine Service-Non	0.00			0.00	(10,605,368.00)
3305	Contractual Allowance Medicaid	5,183,744.00			5,183,744.00	0.00
3305.00	Contractual Allowance Medicaid	0.00			0.00	5,513,693.00
3325	Contractual Allowance Medicaid	(24,162.00)			(24,162.00)	0.00
3335.00	Medicaid Rate Adjust - Curr	0.00			0.00	291,184.00
3400	Medicare Routine Service	(1,012,688.00)			(1,012,688.00)	0.00
3400.00	Medicare Routine Service	0.00			0.00	(1,535,752.00)
3405	Contractual Allowance Medicare	(651,599.00)			(651,599.00)	0.00
3405.00	Contractual Allowance Medicare	0.00			0.00	(235,536.00)
3405.01	Contract Allow, MCA HIV	6,369.00			6,369.00	(150,583.00)
3405.02	Cont Allow MCA 2% Sequester	0.00			0.00	50,718.00
3415	Pending Medicare Cost Settlem	(300,000.00)			(300,000.00)	0.00
3425	Medicare 2% Sequestration	31,610.00			31,610.00	0.00
3425.00	Medicare 2% Sequestration	0.00			0.00	(16,674.00)
3600	Other-Routine Service-Non Dis	(131,976.00)			(131,976.00)	0.00
3600.00	Other-Routine Service-Non Dis	0.00			0.00	(285,158.00)
3605	Contractual Allowance Other N	11,536.00			11,536.00	0.00
3605.00	Contractual Allowance Other N	0.00			0.00	47,188.00
3700	Managed Care Routine Service	(1,085,500.00)			(1,085,500.00)	0.00
3700.00	Managed Care Routine Service	0.00			0.00	(736,740.00)
3705	Contractual Allowance Managed	(26,530.00)			(26,530.00)	0.00

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3705.00	Contractual Allowance Managed	0.00			0.00	46,700.00
4010.00	Physical Therapy-Private	0.00			0.00	(308.00)
4015	Physical Therapy-Medicaid	(60,035.00)			(60,035.00)	0.00
4015.00	Physical Therapy-Medicaid	0.00			0.00	(43,519.00)
4020	Physical Therapy-Medicare	(161,469.00)			(161,469.00)	0.00
4020.00	Physical Therapy-Medicare	0.00			0.00	(238,935.00)
4025	Physical Therapy-Medicare B	(139,017.00)			(139,017.00)	0.00
4025.00	Physical Therapy-Medicare B	0.00			0.00	(142,520.00)
4030	Physical Therapy- Other	(90,549.00)			(90,549.00)	0.00
4030.00	Physical Therapy- Other	0.00			0.00	(92,971.00)
4035	PT Managed Care	(37,518.00)			(37,518.00)	0.00
4035.00	PT Managed Care	0.00			0.00	(89,411.00)
4080.2	XRay Medicaid	(287.00)			(287.00)	0.00
4080.20	XRay Medicaid	0.00			0.00	(648.00)
4080.3	X-Ray Medicare A	(8,586.00)			(8,586.00)	0.00
4080.30	X-Ray Medicare A	0.00			0.00	(6,941.00)
4080.5	X Ray Private Insurance	(287.00)			(287.00)	0.00
4080.50	X Ray Private Insurance	0.00			0.00	(297.00)
4080.6	XRay Managed Care	(3,166.00)			(3,166.00)	0.00
4080.60	XRay Managed Care	0.00			0.00	(4,320.00)
4110.00	Occupational Therapy-Private	0.00			0.00	526.00
4115	Occupational Therapy-Medicaid	(58,180.00)			(58,180.00)	0.00
4115.00	Occupational Therapy-Medicaid	0.00			0.00	(55,271.00)
4120	Occupational Therapy- Medicare	(171,345.00)			(171,345.00)	0.00
4120.00	Occupational Therapy- Medicare	0.00			0.00	(291,871.00)
4125	Occupational Therapy- Medicar	(158,393.00)			(158,393.00)	0.00
4125.00	Occupational Therapy- Medicar	0.00			0.00	(157,743.00)
4130	Occupational Therapy-Other	(87,051.00)			(87,051.00)	0.00
4130.00	Occupational Therapy-Other	0.00			0.00	(63,725.00)
4135	OT Managed Care	(37,711.00)			(37,711.00)	0.00
4135.00	OT Managed Care	0.00			0.00	(101,894.00)
4215	Speech Therapy- Medicaid	(13,731.00)			(13,731.00)	0.00
4215.00	Speech Therapy- Medicaid	0.00			0.00	(18,153.00)
4220	Speech Therapy- Medicare	(58,928.00)			(58,928.00)	0.00
4220.00	Speech Therapy- Medicare	0.00			0.00	(59,996.00)
4225	Speech Therapy-Medicare B	(66,297.00)			(66,297.00)	0.00
4225.00	Speech Therapy-Medicare B	0.00			0.00	(27,394.00)
4230	Speech Therapy-Other	(41,881.00)			(41,881.00)	0.00
4230.00	Speech Therapy-Other	0.00			0.00	(18,252.00)
4235	ST Managed Care	(16,463.00)			(16,463.00)	0.00
4235.00	ST Managed Care	0.00			0.00	(24,566.00)
4310	Pharmacy- Private	(251.00)			(251.00)	0.00
4310.00	Pharmacy- Private	0.00			0.00	(840.00)
4315	Pharmacy-Medicaid	(5,481.00)			(5,481.00)	0.00
4315.00	Pharmacy-Medicaid	0.00			0.00	(13,221.00)
4320	Pharmacy- Medicare	(85,280.00)			(85,280.00)	0.00
4320.00	Pharmacy- Medicare	0.00			0.00	(174,242.00)
4325	Pharmacy- Vaccines B	(6,215.00)			(6,215.00)	0.00
4325.00	Pharmacy- Vaccines B	0.00			0.00	(3,411.00)
4330	Pharmacy-Other	(6,403.00)			(6,403.00)	0.00
4330.00	Pharmacy-Other	0.00			0.00	(5,073.00)
4335	Pharmacy - Managed Care	(83,147.00)			(83,147.00)	0.00
4335.00	Pharmacy - Managed Care	0.00			0.00	(66,901.00)
4410	Laboratory-Private	(635.00)			(635.00)	0.00
4415	Laboratory-Medicaid	(4,520.00)			(4,520.00)	0.00
4415.00	Laboratory-Medicaid	0.00			0.00	(1,191.00)
4420	Laboratory- Medicare	(15,661.00)			(15,661.00)	0.00
4420.00	Laboratory- Medicare	0.00			0.00	(14,602.00)
4430	Laboratory- Other	(777.00)			(777.00)	0.00
4430.00	Laboratory- Other	0.00			0.00	(589.00)
4435	Laboratory- Managed	(2,185.00)			(2,185.00)	0.00
4435.00	Laboratory- Managed	0.00			0.00	(8,815.00)
4510.00	Oxygen-Private	0.00			0.00	(47.00)
4515	Oxygen- Medicaid	(4,856.00)			(4,856.00)	0.00
4515.00	Oxygen- Medicaid	0.00			0.00	(6,659.00)
4520	Oxygen Medicare A	(1,754.00)			(1,754.00)	0.00

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4520.00	Oxygen Medicare A	0.00			0.00	(3,223.00)
4530.00	Oxygen Private Insurance	0.00			0.00	(435.00)
4535	Oxygen Managed Care	(164.00)			(164.00)	0.00
4835	Medical Supplies- Other	66.00			66.00	0.00
5015	Medicaid Contr Allow Ancilla	147,089.00			147,089.00	0.00
5015.00	Medicaid Contr Allow Ancilla	0.00			0.00	138,666.00
5020	Medicare Contract Allow Ancill	503,024.00			503,024.00	0.00
5020.00	Medicare Contract Allow Ancill	0.00			0.00	789,805.00
5025	Med B Contract Allow Ancil	39,711.00			39,711.00	0.00
5025.00	Med B Contract Allow Ancil	0.00			0.00	36,830.00
5030	Other Contract Allow Ancillary	226,948.00			226,948.00	0.00
5030.00	Other Contract Allow Ancillary	0.00			0.00	181,343.00
5035	Mgd Care Contract Allow Ancill	182,926.00			182,926.00	0.00
5035.00	Mgd Care Contract Allow Ancill	0.00			0.00	326,503.00
5105	Employee/Guest Meals	2,019.00			2,019.00	0.00
5105.00	Employee/Guest Meals	0.00			0.00	60.00
5130	Transportation Service	52.00			52.00	0.00
5130.00	Transportation Service	0.00			0.00	372.00
5160	Misc. Income	(8,949.00)			(8,949.00)	0.00
6110	Activities Wages	82,600.00			82,600.00	0.00
6110.00	Activities Wages	0.00			0.00	83,538.00
6115.00	Activities Non Productive	0.00			0.00	156.00
6120	Activities Payroll Taxes	6,996.00			6,996.00	0.00
6120.00	Activities Payroll Taxes	0.00			0.00	7,433.00
6130	Activities Group Insurance	(7,801.00)			(7,801.00)	0.00
6130.00	Activities Group Insurance	0.00			0.00	(4,742.00)
6165	Activities Supplies	149.00			149.00	0.00
6165.00	Activities Supplies	0.00			0.00	355.00
6166	Activities Entertainment	1,142.00			1,142.00	0.00
6166.00	Activities Entertainment	0.00			0.00	3,053.00
6205	Social Service Purc. Service	2,546.00			2,546.00	0.00
6205.00	Social Service Purc. Service	0.00			0.00	1,243.00
6210	Social Service Wages	49,272.00			49,272.00	0.00
6210.00	Social Service Wages	0.00			0.00	46,694.00
6215	Social Service Non Productive	1,952.00			1,952.00	0.00
6215.00	Social Service Non Productive	0.00			0.00	3,363.00
6215.01	Social Services Holiday	0.00			0.00	204.00
6220	Social Service Payroll Taxes	4,729.00			4,729.00	0.00
6220.00	Social Service Payroll Taxes	0.00			0.00	4,172.00
6230.00	Social Service Group Insurance	0.00			0.00	(2,381.00)
6305.2	Nursing Agency LPN Medicare	957.00			957.00	0.00
6405.1	Nsg Agency RN Non Distinct	128,863.00			128,863.00	0.00
6405.10	Nsg Agency RN Non Distinct	0.00			0.00	6,883.00
6405.2	Nsg Agency LPN Non Distinct	128,465.00			128,465.00	0.00
6405.20	Nsg Agency LPN Non Distinct	0.00			0.00	35,215.00
6405.3	Nsg Agency CNA Non Distinct	16,073.00			16,073.00	0.00
6405.30	Nsg Agency CNA Non Distinct	0.00			0.00	442.00
6410.1	Nursing Wages RN Non Distinct	398,110.00			398,110.00	0.00
6410.10	Nursing Wages RN Non Distinct	0.00			0.00	473,136.00
6410.2	Nursing Wages LPN Non Distinct	734,555.00			734,555.00	0.00
6410.20	Nursing Wages LPN Non Distinct	0.00			0.00	811,871.00
6410.3	Nursing Wages CNA Non Distinct	1,082,458.00			1,082,458.00	0.00
6410.30	Nursing Wages CNA Non Distinct	0.00			0.00	1,061,421.00
6415	Nursing Non Productive	207,671.00			207,671.00	0.00
6415.00	Nursing Non Productive	0.00			0.00	155,118.00
6415.01	Nursing Non Distinct Holiday	0.00			0.00	4,827.00
6420	Nsg Payroll Taxes Non Distinct	217,928.00			217,928.00	0.00
6420.00	Nsg Payroll Taxes Non Distinct	0.00			0.00	220,077.00
6430	Nsg Grp Insurance Non Distinct	(69,204.00)			(69,204.00)	0.00
6430.00	Nsg Grp Insurance Non Distinct	0.00			0.00	(69,731.00)
6470	Nursing Equipment Rental (Non	21,967.00			21,967.00	0.00
6470.00	Nursing Equipment Rental (Non	0.00			0.00	4,798.00
6480	Nursing- Patient Expense	1,521.00			1,521.00	0.00
6480.00	Nursing- Patient Expense	0.00			0.00	7,227.00
6505	Nursing Admin Purchased Srv.	12,500.00			12,500.00	0.00
6510	Nursing Administration Wages	223,355.00			223,355.00	0.00

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6510.00	Nursing Administration Wages	0.00			0.00	226,459.00
6515.00	Nursing Admin Non Productive	0.00			0.00	365.00
6515.01	Nursing Admin Holiday	0.00			0.00	573.00
6520	Nursing Admin Payroll Taxes	19,109.00			19,109.00	0.00
6520.00	Nursing Admin Payroll Taxes	0.00			0.00	22,650.00
6530	Nursing Admin Group Insurance	(10,954.00)			(10,954.00)	0.00
6530.00	Nursing Admin Group Insurance	0.00			0.00	(8,052.00)
6540	Nursing/Dental Consult Fees	11,852.00			11,852.00	0.00
6540.00	Nursing/Dental Consult Fees	0.00			0.00	11,725.00
6550	Nursing Admin Medical Director	30,600.00			30,600.00	0.00
6550.00	Nursing Admin Medical Director	0.00			0.00	30,650.00
6565	Nursing Admin Supplies Non Med	2,062.00			2,062.00	0.00
6565.00	Nursing Admin Supplies Non Med	0.00			0.00	2,321.00
6570	Nursing Admin Equipment Purch.	1,121.00			1,121.00	0.00
6572	Nursing Admin Sml Equip. Purch	8,686.00			8,686.00	0.00
6572.00	Nursing Admin Sml Equip. Purch	0.00			0.00	6,013.00
6573	Nursing Admin Equip Repr/Maint	(428.00)			(428.00)	0.00
6573.00	Nursing Admin Equip Repr/Maint	0.00			0.00	4,277.00
6581	Nursing Admin Dues/Subscript.	310.00			310.00	0.00
6582	Nursing Admin Travel/Seminar	(143.00)			(143.00)	0.00
6582.00	Nursing Admin Travel/Seminar	0.00			0.00	1,273.00
6583	Nursing Admin Education	3,333.00			3,333.00	0.00
6705	Dietary Purchased Services	204.00			204.00	0.00
6710	Dietary Wages	350,172.00			350,172.00	0.00
6710.00	Dietary Wages	0.00			0.00	325,341.00
6715	Dietary Non Productive	31,396.00			31,396.00	0.00
6715.00	Dietary Non Productive	0.00			0.00	20,759.00
6715.01	Dietary Holiday	0.00			0.00	622.00
6720	Dietary Payroll Taxes	39,448.00			39,448.00	0.00
6720.00	Dietary Payroll Taxes	0.00			0.00	32,117.00
6730	Dietary Group Insurance	(8,832.00)			(8,832.00)	0.00
6730.00	Dietary Group Insurance	0.00			0.00	(7,866.00)
6765	Dietary Supplies Non Food	26,140.00			26,140.00	0.00
6765.00	Dietary Supplies Non Food	0.00			0.00	16,914.00
6766	Dietary Chemicals	5,058.00			5,058.00	0.00
6766.00	Dietary Chemicals	0.00			0.00	5,943.00
6767	Dietary Raw Food	193,939.00			193,939.00	0.00
6767.00	Dietary Raw Food	0.00			0.00	185,013.00
6768	Dietary Food Supplements	24,460.00			24,460.00	0.00
6768.00	Dietary Food Supplements	0.00			0.00	40,962.00
6770	Dietary Equipment Rental	2,348.00			2,348.00	0.00
6770.00	Dietary Equipment Rental	0.00			0.00	2,553.00
6773	Dietary Equipment Repair/Main	5,617.00			5,617.00	0.00
6773.00	Dietary Equipment Repair/Main	0.00			0.00	3,692.00
6810	Laundry Wages	26,784.00			26,784.00	0.00
6810.00	Laundry Wages	0.00			0.00	55,575.00
6815	Laundry Non Productive	5,048.00			5,048.00	0.00
6815.00	Laundry Non Productive	0.00			0.00	7,624.00
6815.01	Laundry Holiday	0.00			0.00	202.00
6820	Laundry Payroll Taxes	3,194.00			3,194.00	0.00
6820.00	Laundry Payroll Taxes	0.00			0.00	5,870.00
6830	Laundry Group Insurance	(527.00)			(527.00)	0.00
6830.00	Laundry Group Insurance	0.00			0.00	(1,024.00)
6865.00	Laundry Supplies	0.00			0.00	204.00
6866	Laundry Chemicals	3,491.00			3,491.00	0.00
6866.00	Laundry Chemicals	0.00			0.00	4,501.00
6867	Laundry/Linen	3,137.00			3,137.00	0.00
6867.00	Laundry/Linen	0.00			0.00	7,271.00
6873	Laundry Equipment Repair/Main	820.00			820.00	0.00
6873.00	Laundry Equipment Repair/Main	0.00			0.00	4,578.00
6910	Housekeeping Wages	209,543.00			209,543.00	0.00
6910.00	Housekeeping Wages	0.00			0.00	184,177.00
6915	Housekeeping Non Productive	24,085.00			24,085.00	0.00
6915.00	Housekeeping Non Productive	0.00			0.00	19,248.00
6915.01	Housekeeping Holiday	0.00			0.00	629.00
6920	Housekeeping Taxes	21,040.00			21,040.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
6920.00	Housekeeping Taxes	0.00			0.00	18,344.00
6930	Housekeeping Group Insurance	(6,713.00)			(6,713.00)	0.00
6930.00	Housekeeping Group Insurance	0.00			0.00	(3,382.00)
6965	Housekeeping Supplies	4,964.00			4,964.00	0.00
6965.00	Housekeeping Supplies	0.00			0.00	5,429.00
6966	Housekeeping Chemicals	9,430.00			9,430.00	0.00
6966.00	Housekeeping Chemicals	0.00			0.00	12,958.00
6967	Housekeeping Paper/Plastic	10,914.00			10,914.00	0.00
6967.00	Housekeeping Paper/Plastic	0.00			0.00	14,672.00
6972	Housekeeping Sml Equip. Purch	148.00			148.00	0.00
7005	Plant/Maint Purchased Service	81,980.00			81,980.00	0.00
7005.00	Plant/Maint Purchased Service	0.00			0.00	80,508.00
7010	Plant/Maintenance Wages	32,989.00			32,989.00	0.00
7010.00	Plant/Maintenance Wages	0.00			0.00	31,006.00
7015.00	Plant/Maint Non Productive	0.00			0.00	980.00
7015.01	Plant/Maint Holiday	0.00			0.00	112.00
7020	Plant/Maint Payroll Taxes	2,833.00			2,833.00	0.00
7020.00	Plant/Maint Payroll Taxes	0.00			0.00	4,037.00
7030	Plant/Maint Group Insurance	(2,204.00)			(2,204.00)	0.00
7030.00	Plant/Maint Group Insurance	0.00			0.00	791.00
7050	Plant/ Maintenance Telephone	32,508.00			32,508.00	0.00
7050.00	Plant/ Maintenance Telephone	0.00			0.00	27,653.00
7051	Plant/Maintenance Gas	31,769.00			31,769.00	0.00
7051.00	Plant/Maintenance Gas	0.00			0.00	38,687.00
7052	Plant/Maintenance Electricity	88,567.00			88,567.00	0.00
7052.00	Plant/Maintenance Electricity	0.00			0.00	83,461.00
7053	Plant/Maintenance Water	21,808.00			21,808.00	0.00
7053.00	Plant/Maintenance Water	0.00			0.00	24,282.00
7053.1	Plant/Maintenance Cable	10,292.00			10,292.00	0.00
7053.10	Plant/Maintenance Cable	0.00			0.00	9,934.00
7055	Plant/Maint Trash Removal	34,734.00			34,734.00	0.00
7055.00	Plant/Maint Trash Removal	0.00			0.00	43,095.00
7057	Plant/Maint Service Contracts	19,980.00			19,980.00	0.00
7057.00	Plant/Maint Service Contracts	0.00			0.00	22,382.00
7065	Plant/Maintenance Supplies	14,982.00			14,982.00	0.00
7065.00	Plant/Maintenance Supplies	0.00			0.00	22,858.00
7066	Plant/Maint Building Repr/Main	5,202.00			5,202.00	0.00
7066.00	Plant/Maint Building Repr/Main	0.00			0.00	10,134.00
7067	Plant/Maint Ground Maintenance	16,559.00			16,559.00	0.00
7067.00	Plant/Maint Ground Maintenance	0.00			0.00	19,026.00
7070	Plant/Maint Equipment Rental	3,111.00			3,111.00	0.00
7070.00	Plant/Maint Equipment Rental	0.00			0.00	(3.00)
7073	Plant/Maint Equip Repr/Maint	20,431.00			20,431.00	0.00
7073.00	Plant/Maint Equip Repr/Maint	0.00			0.00	16,273.00
7090.00	Plant/Maintenance Other	0.00			0.00	29.00
7091	Property Insurance	19,287.00			19,287.00	0.00
7091.00	Property Insurance	0.00			0.00	25,438.00
7093	Real Estate Taxes	76,347.00			76,347.00	0.00
7093.00	Real Estate Taxes	0.00			0.00	61,166.00
7094	Personal Property Taxes	2,202.00			2,202.00	0.00
7094.00	Personal Property Taxes	0.00			0.00	2,589.00
7095	Business Tax	33,534.00			33,534.00	0.00
7095.00	Business Tax	0.00			0.00	603.00
7096	State & County Taxes	40,000.00			40,000.00	0.00
7096.00	State & County Taxes	0.00			0.00	381.00
7105.05	Admin/Gen. Med Rec Purch Srv	335.00			335.00	386.00
7110	Admin Wages - Administrator	130,072.00			130,072.00	0.00
7110.00	Admin Wages - Administrator	0.00			0.00	124,798.00
7110.1	Admin Wages - Admin Other	354,566.00			354,566.00	0.00
7110.10	Admin Wages - Admin Other	0.00			0.00	236,488.00
7115.00	Admin Wages Non Productive	0.00			0.00	46.00
7115.01	Admin Wages Holiday	0.00			0.00	328.00
7120	Administartion Payroll Taxes	41,118.00			41,118.00	0.00
7120.00	Administartion Payroll Taxes	0.00			0.00	30,217.00
7125	Administration Workers Comp	208,895.00			208,895.00	0.00
7125.00	Administration Workers Comp	0.00			0.00	256,777.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
7130	Administration Group Insurance	440,617.00			440,617.00	0.00
7130.00	Administration Group Insurance	0.00			0.00	388,312.00
7137.01	Administration 401k Admin Fees	2,145.00			2,145.00	6,006.00
7138	Admin/Gen Employment Expense	2,696.00			2,696.00	0.00
7138.00	Admin/Gen Employment Expense	0.00			0.00	4,288.00
7139	Admin/Gen Employee Want Ads	4,562.00			4,562.00	0.00
7139.00	Admin/Gen Employee Want Ads	0.00			0.00	6,726.00
7140.00	Admin/Gen Education	0.00			0.00	379.00
7141	Admin/Gen Employee Expense	11,445.00			11,445.00	0.00
7141.00	Admin/Gen Employee Expense	0.00			0.00	4,847.00
7143	Admin/General Legal Fees	21,467.00			21,467.00	0.00
7143.00	Admin/General Legal Fees	0.00			0.00	81,258.00
7144	Admin/General Accounting Fees	12,487.00			12,487.00	0.00
7144.00	Admin/General Accounting Fees	0.00		11,926.00	11,926.00	24,120.00
7145	Admin/General Data Processing	109,268.00			109,268.00	0.00
7145.00	Admin/General Data Processing	0.00			0.00	109,043.00
7146	Admin/General Professional Srv	14,821.00			14,821.00	0.00
7146.00	Admin/General Professional Srv	0.00		(11,926.00)	(11,926.00)	11,985.00
7147	Admin/General Bank Fees	9,797.00			9,797.00	0.00
7147.00	Admin/General Bank Fees	0.00			0.00	10,558.00
7151	Admin/Gen Advertising/Mrktng	7,427.00			7,427.00	0.00
7151.00	Admin/Gen Advertising/Mrktng	0.00			0.00	3,607.00
7156	Admin/General Mileage	1,716.00			1,716.00	0.00
7156.00	Admin/General Mileage	0.00			0.00	2,187.00
7157	Administration/General Insura	83,790.00			83,790.00	0.00
7157.00	Administration/General Insura	0.00			0.00	75,167.00
7158.01	Provider Tax	549,530.00			549,530.00	597,851.00
7161.00	Management Fees Exp	0.00			0.00	13.00
7165	Admin/General Office Supplies	7,588.00			7,588.00	0.00
7165.00	Admin/General Office Supplies	0.00			0.00	6,372.00
7165.65	Admin/General Med Rec Supplies	36.00			36.00	0.00
7173	Admin/General Equip Repr/Maint	1,422.00			1,422.00	0.00
7173.00	Admin/General Equip Repr/Maint	0.00			0.00	966.00
7180	Admin/Gen Meetings & Seminars	366.00			366.00	0.00
7180.00	Admin/Gen Meetings & Seminars	0.00			0.00	985.00
7181	Admin/General Dues & Subscript	7,032.00			7,032.00	0.00
7181.00	Admin/General Dues & Subscript	0.00			0.00	700.00
7182.00	Administration/General Travel	0.00			0.00	42.00
7182.03	Travel - Car Leases/Rentals	0.00			0.00	921.00
7182.04	Business Meals	4,361.00			4,361.00	3,457.00
7183	Admin/General Licenses	1,615.00			1,615.00	0.00
7183.00	Admin/General Licenses	0.00			0.00	1,335.00
7184	Admin/General Copier Equip/Sup	14,807.00			14,807.00	0.00
7184.00	Admin/General Copier Equip/Sup	0.00			0.00	4,578.00
7185	Admin/General Printing	495.00			495.00	0.00
7185.00	Admin/General Printing	0.00			0.00	664.00
7186	Admin/General Postage	2,819.00			2,819.00	0.00
7186.00	Admin/General Postage	0.00			0.00	1,998.00
7187	Admin/General Inservice/Trning	185.00			185.00	0.00
7190	Administration/General Misc.	20.00			20.00	0.00
7191	Admin/General Bad Debt Expense	194,500.00			194,500.00	0.00
7191.00	Admin/General Bad Debt Expense	0.00			0.00	411,969.00
7300	Covid 19 Nursing Supplies	45,728.00			45,728.00	0.00
7301	Covid 19 Housekeeping Supplies	9,911.00			9,911.00	0.00
7302	Covid 19 OTC Supplies	2,736.00			2,736.00	0.00
7303	Covid 19 Employee Meals	3,891.00			3,891.00	0.00
7304	Covid 19 Medical Supplies	33,341.00			33,341.00	0.00
7306	Covid 19 Chemical Supplies	2,510.00			2,510.00	0.00
7307	Covid 19 Maintenance Supplies	5,273.00			5,273.00	0.00
7308	Covid 19 Maintenance Services	4,058.00			4,058.00	0.00
8005	Physical Therapy Purchased Srv	230,393.00			230,393.00	0.00
8005.00	Physical Therapy Purchased Srv	0.00			0.00	310,278.00
8065	Physical Therapy Supplies	10,158.00			10,158.00	0.00
8065.00	Physical Therapy Supplies	0.00			0.00	12,079.00
8072.00	Physical Therapy Sml Equip Pur	0.00			0.00	917.00
8105	Occup Therapy Purchased Srv	220,288.00			220,288.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
8105.00	Occup Therapy Purchased Srv	0.00			0.00	298,854.00
8165.00	Occupational Therapy Supplies	0.00			0.00	123.00
8205	Speech/Audiology Purch Srv	113,655.00			113,655.00	0.00
8205.00	Speech/Audiology Purch Srv	0.00			0.00	58,030.00
8305	Laboratory Purchased Service	27,606.00			27,606.00	0.00
8305.00	Laboratory Purchased Service	0.00			0.00	26,848.00
8365.00	Laboratory Supplies	0.00			0.00	9.00
8405	Oxygen/Resp Therapy Purch Srv	10,041.00			10,041.00	0.00
8405.00	Oxygen/Resp Therapy Purch Srv	0.00			0.00	5,619.00
8465	Oxygen Supplies	5,973.00			5,973.00	0.00
8465.00	Oxygen Supplies	0.00			0.00	12,855.00
8505	Pharmacy Consultant	9,295.00			9,295.00	0.00
8505.00	Pharmacy Consultant	0.00			0.00	9,037.00
8565	Pharmacy Medications OTC	16,590.00			16,590.00	0.00
8565.00	Pharmacy Medications OTC	0.00			0.00	20,044.00
8566	Pharmacy Legend Drugs/ Prescr	160,064.00			160,064.00	0.00
8566.00	Pharmacy Legend Drugs/ Prescr	0.00			0.00	219,041.00
8567	Pharmacy Not Covered	9,926.00			9,926.00	0.00
8567.00	Pharmacy Not Covered	0.00			0.00	7,948.00
8568	Pharmacy - Vaccine Residents	3,082.00			3,082.00	0.00
8568.00	Pharmacy - Vaccine Residents	0.00			0.00	3,692.00
8568.01	Pharmacy - Vaccines Employee	965.00			965.00	2,004.00
8665	Medical Supplies Billable	317.00			317.00	0.00
8665.00	Medical Supplies Billable	0.00			0.00	503.00
8666	Medical Supplies Wound Care	7,781.00			7,781.00	0.00
8666.00	Medical Supplies Wound Care	0.00			0.00	10,643.00
8667	Medical Supplies Incontinent	29,988.00			29,988.00	0.00
8667.00	Medical Supplies Incontinent	0.00			0.00	38,474.00
8668	Medical Supplies House Stock	57,386.00			57,386.00	0.00
8668.00	Medical Supplies House Stock	0.00			0.00	66,580.00
8705	Other Physician Services	865.00			865.00	0.00
8705.00	Other Physician Services	0.00			0.00	2,218.00
8765	Enteral Supplies	5,979.00			5,979.00	0.00
8765.00	Enteral Supplies	0.00			0.00	2,308.00
8805	IV Infusion Therapy	7,984.00			7,984.00	0.00
8805.00	IV Infusion Therapy	0.00			0.00	13,707.00
8865	IV Therapy Supplies	7,817.00			7,817.00	0.00
8865.00	IV Therapy Supplies	0.00			0.00	5,517.00
8965.00	Equipment Rental	0.00			0.00	766.00
8967	X Ray	9,483.00			9,483.00	0.00
8967.00	X Ray	0.00			0.00	11,987.00
8968	Ambulance	2,166.00			2,166.00	0.00
8968.00	Ambulance	0.00			0.00	234.00
9010	Building Rent	402,233.00			402,233.00	0.00
9010.00	Building Rent	0.00			0.00	404,679.00
9020	Interest Expense	591.00			591.00	0.00
9020.00	Interest Expense	0.00			0.00	2,050.00
9025.00	Interest On Working Capital	0.00			0.00	580.00
9210	DEPR EXPENSE BUILDING	35,000.00			35,000.00	0.00
9210.00	DEPR EXPENSE BUILDING	0.00			0.00	11,951.00
9215	DEPR EXPENSE EQUIPMENT	35,000.00			35,000.00	0.00
9215.00	DEPR EXPENSE EQUIPMENT	0.00			0.00	23,600.00
9220.00	Amortization	0.00			0.00	2,310.00
Marcum 1	Assistant Administrator	0.00			0.00	7,361.00
Marcum 2	Equipment Lease	0.00			0.00	7,918.00
Marcum 3	Cell Phone Expense	0.00			0.00	3,271.00
Total		0.00			0.00	0.00
Net (Income) Loss		(164,623.00)			0.00	(164,623.00)
					(268,937.00)	

Client: **Windsor Health and Rehabilitation Center**
 Engagement: **Medicaid - Windsor Health & Rehab Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report - P&L**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
7110	Admin Wages - Administrator	130,072.00		0.00	130,072.00
Subtotal [2]	Administrators	130,072.00		0.00	130,072.00
Subgroup : [4]	Other Administrative Salaries				
7110.1	Admin Wages - Admin Other	354,566.00		0.00	354,566.00
Subtotal [4]	Other Administrative Salaries	354,566.00		0.00	354,566.00
Subgroup : [5C]	Dietary Workers				
6710	Dietary Wages	350,172.00		0.00	350,172.00
6715	Dietary Non Productive	31,396.00		0.00	31,396.00
Subtotal [5C]	Dietary Workers	381,568.00		0.00	381,568.00
Subgroup : [6B]	Other Housekeeping Workers				
6910	Housekeeping Wages	209,543.00		0.00	209,543.00
6915	Housekeeping Non Productive	24,085.00		0.00	24,085.00
Subtotal [6B]	Other Housekeeping Workers	233,628.00		0.00	233,628.00
Subgroup : [7B]	Other Maintenance Workers				
7010	Plant/Maintenance Wages	32,989.00		0.00	32,989.00
Subtotal [7B]	Other Maintenance Workers	32,989.00		0.00	32,989.00
Subgroup : [8B]	Other Laundry Workers				
6810	Laundry Wages	26,784.00		0.00	26,784.00
6815	Laundry Non Productive	5,048.00		0.00	5,048.00
Subtotal [8B]	Other Laundry Workers	31,832.00		0.00	31,832.00
Subgroup : [12B1]	RNs - Direct Care				
6410.1	Nursing Wages RN Non Distinct	398,110.00		0.00	398,110.00
Subtotal [12B1]	RNs - Direct Care	398,110.00		0.00	398,110.00
Subgroup : [12B2]	RNs - Administrative				
6510	Nursing Administration Wages	223,355.00		0.00	223,355.00
Subtotal [12B2]	RNs - Administrative	223,355.00		0.00	223,355.00
Subgroup : [12C1]	LPNs - Direct Care				
6410.2	Nursing Wages LPN Non Distinct	734,555.00		0.00	734,555.00
Subtotal [12C1]	LPNs - Direct Care	734,555.00		0.00	734,555.00
Subgroup : [12D]	Aides and Attendants				
6410.3	Nursing Wages CNA Non Distinct	1,082,458.00		0.00	1,082,458.00
6415	Nursing Non Productive	207,671.00		0.00	207,671.00
Subtotal [12D]	Aides and Attendants	1,290,129.00		0.00	1,290,129.00
Subgroup : [12H]	Recreation Workers				
6110	Activities Wages	82,600.00		0.00	82,600.00
Subtotal [12H]	Recreation Workers	82,600.00		0.00	82,600.00
Subgroup : [12M]	Social Workers/Case Management				
6210	Social Service Wages	49,272.00		0.00	49,272.00
6215	Social Service Non Productive	1,952.00		0.00	1,952.00
Subtotal [12M]	Social Workers/Case Management	51,224.00		0.00	51,224.00
Total [10-A]	Salaries and Wages	3,944,628.00		0.00	3,944,628.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
6540	Nursing/Dental Consult Fees	11,852.00		0.00	11,852.00
Subtotal [2]	Dentist	11,852.00		0.00	11,852.00
Subgroup : [3]	Pharmacist				
8505	Pharmacy Consultant	9,295.00		0.00	9,295.00
Subtotal [3]	Pharmacist	9,295.00		0.00	9,295.00
Subgroup : [5A]	PT - Resident Care				
8005	Physical Therapy Purchased Srv	230,393.00		0.00	230,393.00
Subtotal [5A]	PT - Resident Care	230,393.00		0.00	230,393.00
Subgroup : [6]	Social Worker				
6205	Social Service Purc. Service	2,546.00		0.00	2,546.00
Subtotal [6]	Social Worker	2,546.00		0.00	2,546.00
Subgroup : [8A]	Medical Director				

6550	Nursing Admin Medical Director	30,600.00	0.00	30,600.00
Subtotal [8A]	Medical Director	30,600.00	0.00	30,600.00
Subgroup : [8E]	Other			
8705	Other Physician Services	865.00	0.00	865.00
Subtotal [8E]	Other	865.00	0.00	865.00
Subgroup : [9A]	ST - Resident Care			
8205	Speech/Audiology Purch Srv	113,655.00	0.00	113,655.00
Subtotal [9A]	ST - Resident Care	113,655.00	0.00	113,655.00
Subgroup : [10A]	OT - Resident Care			
8105	Occup Therapy Purchased Srv	220,288.00	0.00	220,288.00
Subtotal [10A]	OT - Resident Care	220,288.00	0.00	220,288.00
Subgroup : [11A1]	RN's - Direct Care			
6405.1	Nsg Agency RN Non Distinct	128,863.00	0.00	128,863.00
6505	Nursing Admin Purchased Srv.	12,500.00	0.00	12,500.00
Subtotal [11A1]	RN's - Direct Care	141,363.00	0.00	141,363.00
Subgroup : [11B1]	LPN's - Direct Care			
6305.2	Nursing Agency LPN Medicare	957.00	0.00	957.00
6405.2	Nsg Agency LPN Non Distinct	128,465.00	0.00	128,465.00
Subtotal [11B1]	LPN's - Direct Care	129,422.00	0.00	129,422.00
Subgroup : [11C]	Aides			
6405.3	Nsg Agency CNA Non Distinct	16,073.00	0.00	16,073.00
Subtotal [11C]	Aides	16,073.00	0.00	16,073.00
Subgroup : [12]	Other			
8405	Oxygen/Resp Therapy Purch Srv	10,041.00	0.00	10,041.00
Subtotal [12]	Other	10,041.00	0.00	10,041.00
Total [13-B]	Professional Fees	916,393.00	0.00	916,393.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
7125	Administration Workers Comp	208,895.00	0.00	208,895.00
Subtotal [1A1]	Workmen's Compensation	208,895.00	0.00	208,895.00
Subgroup : [1A4]	Social Security (FICA)			
6120	Activities Payroll Taxes	6,996.00	0.00	6,996.00
6220	Social Service Payroll Taxes	4,729.00	0.00	4,729.00
6420	Nsg Payroll Taxes Non Distinct	217,928.00	0.00	217,928.00
6520	Nursing Admin Payroll Taxes	19,109.00	0.00	19,109.00
6720	Dietary Payroll Taxes	39,448.00	0.00	39,448.00
6820	Laundry Payroll Taxes	3,194.00	0.00	3,194.00
6920	Housekeeping Taxes	21,040.00	0.00	21,040.00
7020	Plant/Maint Payroll Taxes	2,833.00	0.00	2,833.00
7120	Administratation Payroll Taxes	41,118.00	0.00	41,118.00
Subtotal [1A4]	Social Security (FICA)	356,395.00	0.00	356,395.00
Subgroup : [1A5]	Health Insurance			
6130	Activities Group Insurance	(7,801.00)	0.00	(7,801.00)
6430	Nsg Grp Insurance Non Distinct	(69,204.00)	0.00	(69,204.00)
6530	Nursing Admin Group Insurance	(10,954.00)	0.00	(10,954.00)
6730	Dietary Group Insurance	(8,832.00)	0.00	(8,832.00)
6830	Laundry Group Insurance	(527.00)	0.00	(527.00)
6930	Housekeeping Group Insurance	(6,713.00)	0.00	(6,713.00)
7030	Plant/Maint Group Insurance	(2,204.00)	0.00	(2,204.00)
7130	Administration Group Insurance	440,617.00	0.00	440,617.00
Subtotal [1A5]	Health Insurance	334,382.00	0.00	334,382.00
Subgroup : [1A7]	Pensions			
7137.01	Administration 401k Admin Fees	2,145.00	0.00	2,145.00
Subtotal [1A7]	Pensions	2,145.00	0.00	2,145.00
Subgroup : [1A9]	Other			
7138	Admin/Gen Employment Expense	2,696.00	0.00	2,696.00
Subtotal [1A9]	Other	2,696.00	0.00	2,696.00
Subgroup : [1C]	Bad Debts			
7191	Admin/General Bad Debt Expense	194,500.00	0.00	194,500.00
Subtotal [1C]	Bad Debts	194,500.00	0.00	194,500.00
Subgroup : [1D]	Accounting and Auditing			
7144	Admin/General Accounting Fees	12,487.00	0.00	12,487.00
7144.00	Admin/General Accounting Fees	0.00	11,926.00	11,926.00
Subtotal [1D]	Accounting and Auditing	12,487.00	11,926.00	24,413.00
Subgroup : [1E]	Legal			

7143	Admin/General Legal Fees	21,467.00	0.00	21,467.00
Subtotal [1E]	Legal	21,467.00	0.00	21,467.00
Subgroup : [1G]	Office Supplies			
7165	Admin/General Office Supplies	7,588.00	0.00	7,588.00
7173	Admin/General Equip Repr/Maint	1,422.00	0.00	1,422.00
7184	Admin/General Copier Equip/Sup	14,807.00	0.00	14,807.00
7185	Admin/General Printing	495.00	0.00	495.00
Subtotal [1G]	Office Supplies	24,312.00	0.00	24,312.00
Subgroup : [1K1]	Income Taxes			
7096	State & County Taxes	40,000.00	0.00	40,000.00
Subtotal [1K1]	Income Taxes	40,000.00	0.00	40,000.00
Subgroup : [1K3]	Resident Day User Fee			
7158.01	Provider Tax	549,530.00	0.00	549,530.00
Subtotal [1K3]	Resident Day User Fee	549,530.00	0.00	549,530.00
Subgroup : [1J]	Corporation Business Taxes			
7095	Business Tax	33,534.00	0.00	33,534.00
Subtotal [1J]	Corporation Business Taxes	33,534.00	0.00	33,534.00
Total [15]	Expenditures Other than Salaries	1,780,343.00	11,926.00	1,792,269.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4]	Employee Travel			
7156	Admin/General Mileage	1,716.00	0.00	1,716.00
Subtotal [4]	Employee Travel	1,716.00	0.00	1,716.00
Subgroup : [5]	Education Expense			
6582	Nursing Admin Travel/Seminar	(143.00)	0.00	(143.00)
6583	Nursing Admin Education	3,333.00	0.00	3,333.00
7180	Admin/Gen Meetings & Seminars	366.00	0.00	366.00
7187	Admin/General Inservice/Trnng	185.00	0.00	185.00
Subtotal [5]	Education Expense	3,741.00	0.00	3,741.00
Subgroup : [M1]	Advertising Help Wanted			
7139	Admin/Gen Employee Want Ads	4,562.00	0.00	4,562.00
Subtotal [M1]	Advertising Help Wanted	4,562.00	0.00	4,562.00
Subgroup : [M3]	Advertising Other			
7151	Admin/Gen Advertising/Mrkting	7,427.00	0.00	7,427.00
Subtotal [M3]	Advertising Other	7,427.00	0.00	7,427.00
Subgroup : [M5]	Medical Records			
7105.05	Admin/Gen. Med Rec Purch Srv	335.00	0.00	335.00
7165.65	Admin/General Med Rec Supplies	36.00	0.00	36.00
Subtotal [M5]	Medical Records	371.00	0.00	371.00
Subgroup : [M7]	Postage			
7186	Admin/General Postage	2,819.00	0.00	2,819.00
Subtotal [M7]	Postage	2,819.00	0.00	2,819.00
Subgroup : [M8]	Dues			
6581	Nursing Admin Dues/Subscript.	310.00	0.00	310.00
7181	Admin/General Dues & Subscript	7,032.00	0.00	7,032.00
Subtotal [M8]	Dues	7,342.00	0.00	7,342.00
Subgroup : [M11]	Services Provided by Contract			
7145	Admin/General Data Processing	109,268.00	0.00	109,268.00
7146	Admin/General Professional Srv	14,821.00	0.00	14,821.00
7146.00	Admin/General Professional Srv	0.00	(11,926.00)	(11,926.00)
Subtotal [M11]	Services Provided by Contract	124,089.00	(11,926.00)	112,163.00
Subgroup : [M13]	Other			
7141	Admin/Gen Employee Expense	11,445.00	0.00	11,445.00
7147	Admin/General Bank Fees	9,797.00	0.00	9,797.00
7182.04	Business Meals	4,361.00	0.00	4,361.00
7183	Admin/General Licenses	1,615.00	0.00	1,615.00
7190	Administration/General Misc.	20.00	0.00	20.00
Subtotal [M13]	Other	27,238.00	0.00	27,238.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	179,305.00	(11,926.00)	167,379.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
6767	Dietary Raw Food	193,939.00	0.00	193,939.00
6768	Dietary Food Supplements	24,460.00	0.00	24,460.00
Subtotal [2A1]	Raw Food	218,399.00	0.00	218,399.00
Subgroup : [2A2]	Non-Food Supplies			

1045	Dietary Inventory	17.00	0.00	17.00
6765	Dietary Supplies Non Food	26,140.00	0.00	26,140.00
6766	Dietary Chemicals	5,058.00	0.00	5,058.00
Subtotal [2A2]	Non-Food Supplies	31,215.00	0.00	31,215.00
Subgroup : [2B]	Purchased Services			
6705	Dietary Purchased Services	204.00	0.00	204.00
Subtotal [2B]	Purchased Services	204.00	0.00	204.00
Subgroup : [2C]	Other			
6770	Dietary Equipment Rental	2,348.00	0.00	2,348.00
6773	Dietary Equipment Repair/Main	5,617.00	0.00	5,617.00
7303	Covid 19 Employee Meals	3,891.00	0.00	3,891.00
Subtotal [2C]	Other	11,856.00	0.00	11,856.00
Total [18]	Dietary Basis for Allocation of Costs	261,674.00	0.00	261,674.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..			
6867	Laundry/Linen	3,137.00	0.00	3,137.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	3,137.00	0.00	3,137.00
Subgroup : [3C]	Other			
6866	Laundry Chemicals	3,491.00	0.00	3,491.00
6873	Laundry Equipment Repair/Main	820.00	0.00	820.00
Subtotal [3C]	Other	4,311.00	0.00	4,311.00
Total [19]	Laundry-Basis for Allocation of Costs	7,448.00	0.00	7,448.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
6965	Housekeeping Supplies	4,964.00	0.00	4,964.00
6966	Housekeeping Chemicals	9,430.00	0.00	9,430.00
6967	Housekeeping Paper/Plastic	10,914.00	0.00	10,914.00
6972	Housekeeping Sml Equip. Purch	148.00	0.00	148.00
7301	Covid 19 Housekeeping Supplies	9,911.00	0.00	9,911.00
Subtotal [4A1]	In-House Care Supplies	35,367.00	0.00	35,367.00
Subgroup : [4C]	Other			
7306	Covid 19 Chemical Supplies	2,510.00	0.00	2,510.00
Subtotal [4C]	Other	2,510.00	0.00	2,510.00
Subgroup : [5A2]	Purchased From			
8565	Pharmacy Medications OTC	16,590.00	0.00	16,590.00
8566	Pharmacy Legend Drugs/ Prescr	160,064.00	0.00	160,064.00
8567	Pharmacy Not Covered	9,926.00	0.00	9,926.00
8568	Pharmacy - Vaccine Residents	3,082.00	0.00	3,082.00
8568.01	Pharmacy - Vaccines Employee	965.00	0.00	965.00
Subtotal [5A2]	Purchased From	190,627.00	0.00	190,627.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
6470	Nursing Equipment Rental (Non	21,967.00	0.00	21,967.00
6480	Nursing- Patient Expense	1,521.00	0.00	1,521.00
6565	Nursing Admin Supplies Non Med	2,062.00	0.00	2,062.00
6570	Nursing Admin Equipment Purch.	1,121.00	0.00	1,121.00
6572	Nursing Admin Sml Equip. Purch	8,686.00	0.00	8,686.00
7300	Covid 19 Nursing Supplies	45,728.00	0.00	45,728.00
7302	Covid 19 OTC Supplies	2,736.00	0.00	2,736.00
7304	Covid 19 Medical Supplies	33,341.00	0.00	33,341.00
8665	Medical Supplies Billable	317.00	0.00	317.00
8666	Medical Supplies Wound Care	7,781.00	0.00	7,781.00
8667	Medical Supplies Incontinent	29,988.00	0.00	29,988.00
8668	Medical Supplies House Stock	57,386.00	0.00	57,386.00
8765	Enteral Supplies	5,979.00	0.00	5,979.00
Subtotal [5C]	Medical and Therapeutic Supplies	218,613.00	0.00	218,613.00
Subgroup : [5D]	Ambulance/Limousine			
8968	Ambulance	2,166.00	0.00	2,166.00
Subtotal [5D]	Ambulance/Limousine	2,166.00	0.00	2,166.00
Subgroup : [5E2]	Oxygen - Other			
8465	Oxygen Supplies	5,973.00	0.00	5,973.00
Subtotal [5E2]	Oxygen - Other	5,973.00	0.00	5,973.00
Subgroup : [5F]	X-Rays and related radiological			
8967	X Ray	9,483.00	0.00	9,483.00
Subtotal [5F]	X-Rays and related radiological	9,483.00	0.00	9,483.00
Subgroup : [5H]	Laboratory			
8305	Laboratory Purchased Service	27,606.00	0.00	27,606.00
Subtotal [5H]	Laboratory	27,606.00	0.00	27,606.00

Subgroup : [5I]	Recreation			
6165	Activities Supplies	149.00	0.00	149.00
6166	Activities Entertainment	1,142.00	0.00	1,142.00
Subtotal [5I]	Recreation	1,291.00	0.00	1,291.00
Subgroup : [5L]	Other			
6573	Nursing Admin Equip Repr/Maint	(428.00)	0.00	(428.00)
8065	Physical Therapy Supplies	10,158.00	0.00	10,158.00
8805	IV Infusion Therapy	7,984.00	0.00	7,984.00
8865	IV Therapy Supplies	7,817.00	0.00	7,817.00
Subtotal [5L]	Other	25,531.00	0.00	25,531.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	519,167.00	0.00	519,167.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
7065	Plant/Maintenance Supplies	14,982.00	0.00	14,982.00
7066	Plant/Maint Building Repr/Main	5,202.00	0.00	5,202.00
7067	Plant/Maint Ground Maintenance	16,559.00	0.00	16,559.00
7070	Plant/Maint Equipment Rental	3,111.00	0.00	3,111.00
7073	Plant/Maint Equip Repr/Maint	20,431.00	0.00	20,431.00
7307	Covid 19 Maintenance Supplies	5,273.00	0.00	5,273.00
7308	Covid 19 Maintenance Services	4,058.00	0.00	4,058.00
Subtotal [6A]	Repairs and Maintenance	69,616.00	0.00	69,616.00
Subgroup : [6B]	Heat			
7051	Plant/Maintenance Gas	31,769.00	0.00	31,769.00
Subtotal [6B]	Heat	31,769.00	0.00	31,769.00
Subgroup : [6C]	Light & Power			
7052	Plant/Maintenance Electricity	88,567.00	0.00	88,567.00
Subtotal [6C]	Light & Power	88,567.00	0.00	88,567.00
Subgroup : [6D]	Water			
7053	Plant/Maintenance Water	21,808.00	0.00	21,808.00
Subtotal [6D]	Water	21,808.00	0.00	21,808.00
Subgroup : [6F]	Other			
7005	Plant/Maint Purchased Service	81,980.00	0.00	81,980.00
7050	Plant/ Maintenance Telephone	32,508.00	0.00	32,508.00
7053.1	Plant/Maintenance Cable	10,292.00	0.00	10,292.00
7055	Plant/Maint Trash Removal	34,734.00	0.00	34,734.00
7057	Plant/Maint Service Contracts	19,980.00	0.00	19,980.00
Subtotal [6F]	Other	179,494.00	0.00	179,494.00
Subgroup : [7B]	Building & Building Improvements			
9210	DEPR EXPENSE BUILDING	35,000.00	0.00	35,000.00
Subtotal [7B]	Building & Building Improvements	35,000.00	0.00	35,000.00
Subgroup : [7D]	Movable Equipment			
9215	DEPR EXPENSE EQUIPMENT	35,000.00	0.00	35,000.00
Subtotal [7D]	Movable Equipment	35,000.00	0.00	35,000.00
Subgroup : [9]	Rental Payments			
9010	Building Rent	402,233.00	0.00	402,233.00
Subtotal [9]	Rental Payments	402,233.00	0.00	402,233.00
Subgroup : [10A]	Real estate taxes paid by owner			
7093	Real Estate Taxes	76,347.00	0.00	76,347.00
Subtotal [10A]	Real estate taxes paid by owner	76,347.00	0.00	76,347.00
Subgroup : [10C]	Personal property taxes			
7094	Personal Property Taxes	2,202.00	0.00	2,202.00
Subtotal [10C]	Personal property taxes	2,202.00	0.00	2,202.00
Total [22]	Maintenance and Property	942,036.00	0.00	942,036.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
9020	Interest Expense	591.00	0.00	591.00
Subtotal [12D]	Other Interest Expense	591.00	0.00	591.00
Subgroup : [14A]	Insurance on Property			
7091	Property Insurance	19,287.00	0.00	19,287.00
Subtotal [14A]	Insurance on Property	19,287.00	0.00	19,287.00
Subgroup : [14C1]	Umbrella			
7157	Administration/General Insura	83,790.00	0.00	83,790.00
Subtotal [14C1]	Umbrella	83,790.00	0.00	83,790.00
Total [27]	Interest and Insurance	103,668.00	0.00	103,668.00

Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
3300	Medicaid Routine Service-Non	(10,039,120.00)	0.00	(10,039,120.00)
Subtotal [1A]	Medicaid Residents (CT only)	(10,039,120.00)	0.00	(10,039,120.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
3305	Contractual Allowance Medicai	5,183,744.00	0.00	5,183,744.00
3325	Contractual Allowance Medicai	(24,162.00)	0.00	(24,162.00)
Subtotal [1B]	Medicaid room and board contractual allowance	5,159,582.00	0.00	5,159,582.00
Subgroup : [2B]	Other states room and board contractual allowance			
5030	Other Contract Allow Ancillary	226,948.00	0.00	226,948.00
5035	Mgd Care Contract Allow Ancill	182,926.00	0.00	182,926.00
Subtotal [2B]	Other states room and board contractual allowance	409,874.00	0.00	409,874.00
Subgroup : [3A]	Medicare Residents (All inclusive)			
3400	Medicare Routine Service	(1,012,688.00)	0.00	(1,012,688.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(1,012,688.00)	0.00	(1,012,688.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
3405	Contractual Allowance Medicare	(651,599.00)	0.00	(651,599.00)
3405.01	Contract Allow, MCA HIV	6,369.00	0.00	6,369.00
3415	Pending Medicare Cost Settlem	(300,000.00)	0.00	(300,000.00)
3425	Medicare 2% Sequestration	31,610.00	0.00	31,610.00
Subtotal [3B]	Medicare room and board contractual allowance	(913,620.00)	0.00	(913,620.00)
Subgroup : [4A]	Private-pay residents and other			
3200	Private Routine Service-Non-D	(482,176.00)	0.00	(482,176.00)
3600	Other-Routine Service-Non Dis	(131,976.00)	0.00	(131,976.00)
3700	Managed Care Routine Service	(1,085,500.00)	0.00	(1,085,500.00)
Subtotal [4A]	Private-pay residents and other	(1,699,652.00)	0.00	(1,699,652.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
3205	Contractual Allowance Private	36,544.00	0.00	36,544.00
3605	Contractual Allowance Other N	11,536.00	0.00	11,536.00
3705	Contractual Allowance Managed	(26,530.00)	0.00	(26,530.00)
Subtotal [4B]	Private-pay room and board contractual allowance	21,550.00	0.00	21,550.00
Subgroup : [5A]	Prescription Drugs - Medicare			
4320	Pharmacy- Medicare	(85,280.00)	0.00	(85,280.00)
4325	Pharmacy- Vaccines B	(6,215.00)	0.00	(6,215.00)
Subtotal [5A]	Prescription Drugs - Medicare	(91,495.00)	0.00	(91,495.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare			
4310	Pharmacy- Private	(251.00)	0.00	(251.00)
4315	Pharmacy-Medicaid	(5,481.00)	0.00	(5,481.00)
4330	Pharmacy-Other	(6,403.00)	0.00	(6,403.00)
4335	Pharmacy - Managed Care	(83,147.00)	0.00	(83,147.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(95,282.00)	0.00	(95,282.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance			
5020	Medicare Contract Allow Ancill	503,024.00	0.00	503,024.00
5025	Med B Contract Allow Ancil	39,711.00	0.00	39,711.00
Subtotal [6B]	Medical Supplies - Medicare Contractual Allowance	542,735.00	0.00	542,735.00
Subgroup : [6C]	Medical Supplies - Non-medicare			
4835	Medical Supplies- Other	66.00	0.00	66.00
Subtotal [6C]	Medical Supplies - Non-medicare	66.00	0.00	66.00
Subgroup : [6D]	Medical Supplies - Non-medicare Contractual Allowance			
5015	Medicaid Contr Allow Ancilla	147,089.00	0.00	147,089.00
Subtotal [6D]	Medical Supplies - Non-medicare Contractual Allowance	147,089.00	0.00	147,089.00
Subgroup : [7A]	Physical Therapy - Medicare			
4020	Physical Therapy-Medicare	(161,469.00)	0.00	(161,469.00)
4025	Physical Therapy-Medicare B	(139,017.00)	0.00	(139,017.00)
Subtotal [7A]	Physical Therapy - Medicare	(300,486.00)	0.00	(300,486.00)
Subgroup : [7C]	Physical Therapy - Non-medicare			
4015	Physical Therapy-Medicaid	(60,035.00)	0.00	(60,035.00)
4030	Physical Therapy- Other	(90,549.00)	0.00	(90,549.00)
4035	PT Managed Care	(37,518.00)	0.00	(37,518.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(188,102.00)	0.00	(188,102.00)
Subgroup : [8A]	Speech Therapy - Medicare			
4220	Speech Therapy- Medicare	(58,928.00)	0.00	(58,928.00)
4225	Speech Therapy-Medicare B	(66,297.00)	0.00	(66,297.00)
Subtotal [8A]	Speech Therapy - Medicare	(125,225.00)	0.00	(125,225.00)
Subgroup : [8C]	Speech Therapy - Non-medicare			
4215	Speech Therapy- Medicaid	(13,731.00)	0.00	(13,731.00)
4230	Speech Therapy-Other	(41,881.00)	0.00	(41,881.00)
4235	ST Managed Care	(16,463.00)	0.00	(16,463.00)

Subtotal [8C]	Speech Therapy - Non-medicare	(72,075.00)	0.00	(72,075.00)
Subgroup : [9A]	Occupational Therapy - Medicare			
4120	Occupational Therapy- Medicare	(171,345.00)	0.00	(171,345.00)
4125	Occupational Therapy- Medicar	(158,393.00)	0.00	(158,393.00)
Subtotal [9A]	Occupational Therapy - Medicare	(329,738.00)	0.00	(329,738.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare			
4115	Occupational Therapy-Medicaid	(58,180.00)	0.00	(58,180.00)
4130	Occupational Therapy-Other	(87,051.00)	0.00	(87,051.00)
4135	OT Managed Care	(37,711.00)	0.00	(37,711.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(182,942.00)	0.00	(182,942.00)
Subgroup : [10A]	Other - Medicare			
4080.3	X-Ray Medicare A	(8,586.00)	0.00	(8,586.00)
4420	Laboratory- Medicare	(15,661.00)	0.00	(15,661.00)
4520	Oxygen Medicare A	(1,754.00)	0.00	(1,754.00)
Subtotal [10A]	Other - Medicare	(26,001.00)	0.00	(26,001.00)
Subgroup : [10B]	Other - Non-medicare			
4080.2	XRay Medicaid	(287.00)	0.00	(287.00)
4080.5	X Ray Private Insurance	(287.00)	0.00	(287.00)
4080.6	XRay Managed Care	(3,166.00)	0.00	(3,166.00)
4410	Laboratory-Private	(635.00)	0.00	(635.00)
4415	Laboratory-Medicaid	(4,520.00)	0.00	(4,520.00)
4430	Laboratory- Other	(777.00)	0.00	(777.00)
4435	Laboratory- Managed	(2,185.00)	0.00	(2,185.00)
4515	Oxygen- Medicaid	(4,856.00)	0.00	(4,856.00)
4535	Oxygen Managed Care	(164.00)	0.00	(164.00)
Subtotal [10B]	Other - Non-medicare	(16,877.00)	0.00	(16,877.00)
Subgroup : [11]	Meals sold to guests, employees, and others			
5105	Employee/Guest Meals	2,019.00	0.00	2,019.00
Subtotal [11]	Meals sold to guests, employees, and others	2,019.00	0.00	2,019.00
Subgroup : [18]	Other Revenue			
5130	Transportation Service	52.00	0.00	52.00
5160	Misc. Income	(8,949.00)	0.00	(8,949.00)
Subtotal [18]	Other Revenue	(8,897.00)	0.00	(8,897.00)
Total [30]	Statement of Revenue	(8,819,285.00)	0.00	(8,819,285.00)
	NET (INCOME) LOSS	(164,623.00)	0.00	(164,623.00)

Client: **Windsor Health and Rehabilitation Center**
 Engagement: **Medicaid - Windsor Health & Rehab Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Group : [31-32] Assets					
Subgroup : [A1] Cash					
1006	Cash -Prior Owner Recoupment	591.00		0.00	591.00
1007	Cash- Operating	1,779,763.00		0.00	1,779,763.00
1007.02	Cash - Bank of America	18,014.00		0.00	18,014.00
1010	Cash- Petty Cash	1,284.00		0.00	1,284.00
1013	Manager Accounts	500.00		0.00	500.00
Subtotal [A1] Cash		1,800,152.00		0.00	1,800,152.00
Subgroup : [A2] A/R					
1021	Patient Refund Acct	28,525.00		0.00	28,525.00
1022	Accounts Receivable - Medicare	222,727.00		0.00	222,727.00
1023	Accounts Receivable- Medicaid	244,156.00		0.00	244,156.00
1024	Accounts Receivable-Private	376,057.00		0.00	376,057.00
1025	A/R Other	10,703.00		0.00	10,703.00
1026	Accounts Receivable Exchange	25,137.00		0.00	25,137.00
1027	Accounts Receivable - Medicar	34,968.00		0.00	34,968.00
1028	Accounts Receivable - Insur	160,617.00		0.00	160,617.00
Subtotal [A2] A/R		1,102,890.00		0.00	1,102,890.00
Subgroup : [A3] A/R Other					
1024.01	Continuing Care Payment	(240.00)		0.00	(240.00)
1030	Allowance For Bad Debt	(35,118.00)		0.00	(35,118.00)
1035.01	Medicaid Hospice Rate ADJ	991.00		0.00	991.00
1036.15	Due to / from Medicaid - 2015	(88,374.00)		0.00	(88,374.00)
Subtotal [A3] A/R Other		(122,741.00)		0.00	(122,741.00)
Subgroup : [A5] Prepaid Expenses					
1091	Prepaid Insurance	82,791.00		0.00	82,791.00
1092	PrePaid Real Estate Taxes	41,411.00		0.00	41,411.00
1093	PrePaid Personal Property Tax	1,402.00		0.00	1,402.00
Subtotal [A5] Prepaid Expenses		125,604.00		0.00	125,604.00
Subgroup : [A8] Other Current Assets					
1099.16	Due From Seller	2,876.00		0.00	2,876.00
1099.18	Due To Seller	(14,521.00)		0.00	(14,521.00)
Subtotal [A8] Other Current Assets		(11,645.00)		0.00	(11,645.00)
Subgroup : [B2] Land Improvements					
1146	CapEx Land Improvements	4,216.00		0.00	4,216.00
Subtotal [B2] Land Improvements		4,216.00		0.00	4,216.00
Subgroup : [B3] Buildings					
1121	Building & Improvements	62,611.00		0.00	62,611.00
1147	CapEx- Building Improvements	219,257.00		0.00	219,257.00
1170	Accum Depr Building & Improve	(64,316.00)		0.00	(64,316.00)
Subtotal [B3] Buildings		217,552.00		0.00	217,552.00
Subgroup : [B6] Movable Equipment					
1143	CapEx Furniture and Fixtures	83,478.00		0.00	83,478.00
1144	CapEx Computers	11,963.00		0.00	11,963.00
1180	Accum Depr Equipment/Furniture	(72,390.00)		0.00	(72,390.00)
Subtotal [B6] Movable Equipment		23,051.00		0.00	23,051.00
Subgroup : [B9] Other Fixed Assets					
1200	Loan Fees	672.00		0.00	672.00
1201	Accumulated Amortization	(672.00)		0.00	(672.00)
Subtotal [B9] Other Fixed Assets		0.00		0.00	0.00
Subgroup : [D1] Deferred Deposits					
1082	Utility Deposits	4,565.00		0.00	4,565.00
Subtotal [D1] Deferred Deposits		4,565.00		0.00	4,565.00
Subgroup : [D2] Escrow Deposits					
1019.1	Escrow - Debt Service Reserve	90,000.00		0.00	90,000.00

Client: **Windsor Health and Rehabilitation Center**
 Engagement: **Medicaid - Windsor Health & Rehab Center**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2020</u>			<u>9/30/2020</u>
1019.2	Escrow - Replacement Reserve	(8,300.00)		0.00	(8,300.00)
1019.3	Escrow - Other	(17,963.00)		0.00	(17,963.00)
1184.2	R.E Tax Escrow Fund	10,559.00		0.00	10,559.00
Subtotal [D2] Escrow Deposits		74,296.00		0.00	74,296.00
Subgroup : [D3] Organization Expense					
1301	Amort-Acquisition Costs	(98.00)		0.00	(98.00)
1400	Organization Costs	2,437.00		0.00	2,437.00
Subtotal [D3] Organization Expense		2,339.00		0.00	2,339.00
Subgroup : [D7] Other Assets					
1035	Medicaid Retro Rate Adjustment	11,082.00		0.00	11,082.00
1044	Medical Supplies Non Dist	29.00		0.00	29.00
Subtotal [D7] Other Assets		11,111.00		0.00	11,111.00
Total [31-32] Assets		3,231,390.00		0.00	3,231,390.00
Group : [33-34] Liabilities					
Subgroup : [A1] A/P					
2011	Vendor Accounts Payable	(377,749.00)		0.00	(377,749.00)
2011.1	Accounts Payable - Contra	3,225.00		0.00	3,225.00
2012	Other Accts Payable - Accrued	(218,945.00)		0.00	(218,945.00)
2012.3	Insurance Payable	15,544.00		0.00	15,544.00
Subtotal [A1] A/P		(577,925.00)		0.00	(577,925.00)
Subgroup : [A4] Accrued Payroll					
2021	Accrued Payroll	(54,184.00)		0.00	(54,184.00)
2023	Accrued Non Productive Pay	(182,543.00)		0.00	(182,543.00)
2028	Payroll Adjustments	(74,247.00)		0.00	(74,247.00)
Subtotal [A4] Accrued Payroll		(310,974.00)		0.00	(310,974.00)
Subgroup : [A12] Other Current Liabilities					
2024	Accrued W/C Insurance	(12,871.00)		0.00	(12,871.00)
2026	Accrued Employee Deductions	(615.00)		0.00	(615.00)
2030	Accrued Interest	(1,170.00)		0.00	(1,170.00)
2055	Deferred Revenue	(1,253,784.00)		0.00	(1,253,784.00)
2090	Patient Trust Deposits	30.00		0.00	30.00
Subtotal [A12] Other Current Liabilities		(1,268,410.00)		0.00	(1,268,410.00)
Subgroup : [B3] Loans from Owners or Related Parties					
2100.03	Due to Member - Alatise	13,415.00		0.00	13,415.00
Subtotal [B3] Loans from Owners or Related Parties		13,415.00		0.00	13,415.00
Total [33-34] Liabilities		(2,143,894.00)		0.00	(2,143,894.00)
Group : [35] Equity					
Subgroup : [B1] Owner's Capital					
2980	Members Distributions	362,465.00		0.00	362,465.00
Subtotal [B1] Owner's Capital		362,465.00		0.00	362,465.00
Subgroup : [B5] Cumulated Earnings					
2974	Retained Earnings	(1,285,338.00)		0.00	(1,285,338.00)
Subtotal [B5] Cumulated Earnings		(1,285,338.00)		0.00	(1,285,338.00)
Total [35] Equity		(922,873.00)		0.00	(922,873.00)
Sum of Account Groups		153,512.00		0.00	153,512.00
Net (Income) Loss		(164,623.00)		0.00	(164,623.00)



Workpaper Index: 400.2
Prepared By: Peter Grippo
Reviewed By:
Workpaper Date: 2/12/2021
Run Date: 2/12/2021
Name of Workpaper: VHCL CKLST

Provider Name: Avon Health Care Center
Provider Number: 938-C
Period Ended: 9/30/20

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>	N/A			
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: