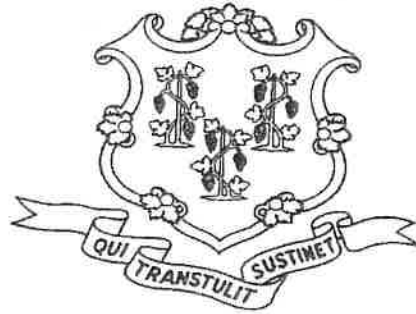


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) 35 Marc Drive Operations, LLC, d/b/a Skyview Center	
Address (No. & Street, City, State, Zip Code) 35 Marc Drive, Wallingford, CT 06492	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2377	(Specify)	(Specify)	Medicare Provider 07-5057
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Medicaid Provider Numbers:	CCNH / RHNS 7427	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) 35 Marc Drive Operations, LLC, d/b/a Skyview Center	License No. 2377	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 35 Marc Drive Operations, LLC, d/b/a Skyview Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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. ©

© SUBJECT TO DASK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Cynthia Roessler			Printed Name (Owner) Mirlis Children Trust		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 35 Marc Drive, Wallingford, CT 06492				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/17/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-265-0981		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) 35 Marc Drive Operations, LLC, d/b/a Skyview Center		Address (No. & Street, City, State, Zip) 35 Marc Drive, Wallingford, CT 06492		
License Numbers:	CCNH / RHNS 2377	(Specify)	(Specify)	Medicare Provider No. 07-5057
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Cynthia Roessler		Nursing Home Administrator's License No.:	1078	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyvie	License No. 2377	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview C	2377	9/30/2023	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center	9/30/2023	4	37

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Skyview PropCo	169 Highland Avenue, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Rental Property	Page 22/Line 9	419,801	N/A Rplcd by Fair Rent
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Page 13/ Line 5a	247,859	247,859
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Page 13/ Line 9a	107,931	107,931
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Page 13/ B10a	230,078	230,078
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview	License No. 2377	Report for Year Ended 9/30/2023	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
Other Lines of Business

Name of Facility 35 Marc Drive Operations, LLC, d/b/	License No. 2377	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		26,824		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operat	2377	9/30/2023	7	37

Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

Schedule of Resident Statistics

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center	License No. 2377		Report for Year Ended 9/30/2023		Page 8		of 37	
	Total All Levels		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total CCNH / RHNS Level	Total (Specify)	Total	CCNH / RHNS (Specify)	Total	CCNH / RHNS (Specify)	Total	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	97		97					
B. On last day of THIS report period	97		97		97	97		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	71		71					
B. As of midnight of THIS report period	72		72		72	72		
3. Total Number of Days Care Provided During Period								
A. Medicare	2,454	2,454	1,993	1,993	461	461		
B. Medicaid (Conn.)	22,523	22,523	16,751	16,751	5,772	5,772		
C. Medicaid (other states)								
D. Private Pay	291	291	208	208	83	83		
E. State SSI for RCH								
F. Other (Specify) (Hospice and HMO)	1,026	1,026	727	727	299	299		
G. Total Care Days During Period (3A thru F)	26,294	26,294	19,679	19,679	6,615	6,615		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	887	887	756	756	131	131		
B. Other Bed Reserve Days	8	8	8	8				
5. Total Resident Days (3G + 4A + 4B)	27,189	27,189	20,443	20,443	6,746	6,746		

Schedule of Resident Statistics (Cont'd)

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Ce				License No. 2377			Report for Year Ended 9/30/2023			Page 9	of 37	
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No												
If "YES", provide the following information:												
Date of Change	Place of Change			Change in Beds						Capacity After Change		Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)	
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.												
Change in Resident Days									CCNH / RHNS	(Specify)	(Specify)	
1st change												
2nd change												
3rd change												
4th change												
6. Number of Residents and Rates on September 30 of Cost Year												
Item	Medicare		Medicaid		Self-Pay			Other State Assisted				
	CCNH / RHNS	CCNH / RHNS (Specify)	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR			
No. of Residents	4	60			8							
Per Diem Rate												
a. One bed rm.	Various	250.32			465.00							
b. Two bed rms.	Various	250.32			465.00							
c. Three or more bed rms.												
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)			
A. Medicare - Part B					6,005	6,005						
B. Medicaid (Exclusive of Part B)												
1. Maintenance Treatments					294	294						
2. Restorative Treatments					2,648	2,648						
C. Other					4,891	4,891						
D. Total Physical Therapy Treatments					13,838	13,838						
8. Total Number of Speech Therapy Treatments												
A. Medicare - Part B					1,218	1,218						
B. Medicaid (Exclusive of Part B)												
1. Maintenance Treatments					80	80						
2. Restorative Treatments					717	717						
C. Other					925	925						
D. Total Speech Therapy Treatments					2,940	2,940						
9. Total Number of Occupational Therapy Treatments												
A. Medicare - Part B					6,224	6,224						
B. Medicaid (Exclusive of Part B)												
1. Maintenance Treatments					212	212						
2. Restorative Treatments					1,906	1,906						
C. Other					4,529	4,529						
D. Total Occupational Therapy Treatments					12,871	12,871						

Report of Expenditures - Salaries & Wages

Name of Facility		License No.	Report for Year Ended				Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center		2377	9/30/2023				10	37
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No								
Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	
A. Salaries and Wages*								
1. Operators/Owners (Complete also Sec. I of Schedule A1)								
2. Administrator(s) (Complete also Sec. III of Schedule A1)	135,871		2,086					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)								
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	180,703		7,499					
5. Dietary Service								
a. Head Dietitian	14,497		363					
b. Food Service Supervisor	62,871		2,070					
c. Dietary Workers	346,766		17,895					
6. Housekeeping Service								
a. Head Housekeeper								
b. Other Housekeeping Workers	273,005		17,535					
7. Repairs & Maintenance Services								
a. Engineer or Chief of Maintenance	75,806		2,086					
b. Other Maintenance Workers	44,671		2,425					
8. Laundry Service								
a. Supervisor								
b. Other Laundry Workers	2,825		180					
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	151,112		2,086					
b. RN								
1. Direct Care	696,000		12,590					
2. Administrative**	151,887		3,108					
c. LPN								
1. Direct Care	1,181,583		30,378					
2. Administrative**								
d. Aides and Attendants	1,689,320		60,948					
e. Physical Therapists								
f. Speech Therapists								
g. Occupational Therapists								
h. Recreation Workers	93,297		4,218					
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	91,349		2,836					
n. Marketing	7,760	(7,760)	550					
o. Other (Specify)								
See Attached Schedule	72,692		2,246					
<i>A-13. Total Salary Expenditures</i>	<i>5,272,015</i>	<i>(7,760)</i>	<i>171,099</i>					

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center		License No. 2377		Report for Year Ended 9/30/2023		Page 11	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed)		License No.	Report for Year Ended		Page	of			
35 Marc Drive Operations, LLC, d/b/a Skyview Center		2377	9/30/2023		12	37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)							
Section III - Administrators***									
Cynthia Roessler	135,871		Non-Discriminatory	Administrator 10/1/22-9/30/2023	2,086	A2			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include all other employment worked during the cost year.

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended						Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Ce	2377	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	17,833		317						
2. Dentist	5,520		97/ Est.						
3. Pharmacist	24,156		Contracted						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	247,859		3,689						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	30,000		170						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	107,931		1,585						
b. Other									
10. Occupational Therapist									
a. Resident Care	230,078	(230,078)	3,424						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	138,421		3,024						
2. Administrative***									
b. LPN									
1. Direct Care	50,363		948						
2. Administrative***									
c. Aides	120,543		2,150						
d. Other									
12. Other (Specify) See Attached Schedule	7,976	(7,976)	12						
B-13 Total Fees Paid in Lieu of Salaries	980,680	(238,054)	15,319						

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

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center		License No. 2377		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Channa Perera, MD, 755 Campbell Ave # 3, West Haven, CT 06516	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, 101 North Plains Industrial Road, 1B Suite 1, Wallingford, CT	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HC Consulting- PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Peripheral Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Nutra Co 5691 Brookfield Circle W Fort Lauderdale, FL 33312	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Compliance 6 Woodcrest Road Monsey, NY 10952	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network 653 Main Streer Plantsville, CT 06479	RN and LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Colleen M. Mack 83 French St. Bristol, CT 06010	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Innovations Healthcare, LLC 42 Lepes Road Portsmouth, RI 02871	Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Solomon Page Group LLC PO BOX 75015 Chicago, IL 60675-5015	CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care 3303 Main Street Stratford, CT 06614	CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services 494 Broad Street, Suite 302 Newark, NJ 07102	CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Tempositions 622 Third Avenue – 39th Floor New York	CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RegalCare Rehab 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Speech, and Occupational Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Health Drive 438 Main St Middletown, CT 06457	Dentist, Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended				Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview	2377	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
I. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 56,039	56,126	(87)				
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 47,760	47,834	(74)				
4. Social Security (F.I.C.A.)	\$ 410,070	410,708	(638)				
5. Health Insurance	\$ 244,799	245,180	(381)				
6. Life Insurance (employees only) (not-owners and not-operators)	\$						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 37,345	37,345					
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 22,786	33,659	(10,873)				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	85,345	(85,345)				
d. Accounting and Auditing	\$ 29,818	29,818					
e. Legal (Services should be fully described on Page 15b)	\$ 32,414	35,660	(3,246)				
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 11,200	11,200					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 10,340	10,340					
2. Cellular Phones	\$ 725	725					
i. Appraisal (Specify purpose and attach copy)*	\$						
j. Corporation Business Taxes (franchise tax)	\$ 250	422	(172)				
k. Other Taxes (Not related to property - See Page 22)							
1. Income*	\$						
2. Other (Specify) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 496,787	496,787					
Subtotal	\$ 1,400,333	1,501,149	(100,816)				

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

(Carry Subtotals forward to next page)

General Information and Questionnaire Accounting Basis

Name of Facility 35 Marc Drive Operations, LLC, d/	License No. 2377	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Roth&Co CPA & Consultants	1438 36th St 200, Brooklyn, NY 11218		
2	Marcum LLP	555 Long Wharf Drive 8th Floor, New Haven, CT 06511		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Financial and tax prep services	\$	21,000	
2	Advisory Services, Preperation for Cost Reports	\$	8,818	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	29,818
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Murtha Cullina LLP		203-772-7700	
2	Timothy S. Wall		203-265-7173	
3	Wiggin and Dana LLP		203-498-4400	
4	Zeisler & Ziesler		203-368-4234	
5	(See Attached)			
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	265 Church Street, New Haven CT 06510			
2	PO Box 297 Wallingford, CT 06492			
3	One Century Tower, 265 Church St, New Haven, CT 06510			
4	10 Middle St Floor 15, Bridgeport, CT 06604			
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Subacute, Licensing, Professional Services	\$	8,866	
2	Probate (Disallowed Page 15)	\$	146	
3	Reviewing documents for link issue, CID work, Conferences w/ Government	\$	5,762	
4	General Legal	\$	10,000	
5	(See Attached)	\$	10,886	
			Charge for Services Provided	
			\$	35,660
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center		License No. 2377	Report for Year Ended 9/30/2023	Page 15a	of 37	
Legal Services Information						
Name of Legal Firm or Independent Attorney				Telephone Number		
1	Reich Reich & Reich			914-949-2126		
2	Halloran & Sage			203-672-5432		
3						
4						
5						
Address (No. & Street, City, State, Zip Code)						
1	235 Main St #450, White Plains, NY 10601					
2	265 Church St #802, New Haven, CT 06510					
3						
4						
5						
Services Provided by This Firm (describe fully)						
1	General Legal Services			\$	3,000	
2	Mediation, Professional Services Rendered			\$	7,886	
3				\$		
4				\$		
5				\$		
				Charge for Services Provided		
				\$	10,886	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.						
<input checked="" type="radio"/> Yes <input type="radio"/> No						
Page 15, Line 1e						

Skyview Center
Disallowance Schedule for Cell Phones
September 30, 2023

	<u>Amount</u>	
Total Cell Phone Expense	725	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 58	
Months in Cost Report Year	<u>12</u>	
Allowable Per Year	2,800	
Percentage of Year (365 Days / 365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 2,800	
Disallowed Cell Phone (Page 15, Line 1h2)	<u><u>\$ -</u></u>	No Disallowance

**Skyview Center
September 30, 2023
Benefits Disallowance**

Pg. 15d

Marketing Benefits Disallowance

Marketing Salary	7,760
Total Salaries	<u>5,272,015</u>
Percent to Total Salaries	0.15%
Total Benefits (Pg 15, Line 1a3 - 1a6)	797,193
Marketing Benefits Disallowed	1,173

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

Name of Facility		License No.	Report for Year Ended				Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Cente		2377	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:			1,400,333	1,501,149	(100,816)			
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$	688	(688)					
2. Holiday Parties for Staff	\$	283						
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$	3,314	4,616	(1,302)				
5. Education Expenses Related to Seminars and Conventions	\$	3,024	3,024					
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$	6,939	6,939					
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$		15,874	(15,874)				
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$	1,601	1,601					
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$							
8a. Dues to Chamber of Commerce & Other Non-Allowable Org ***	\$							
9. Subscriptions	\$							
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	322,485	322,485					
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$	711	453,069	(452,358)				
C-14 Total Administrative & General Expenditures	\$	1,738,690	2,309,728	(571,038)				

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admin Expense>Marketing & Advertising	\$ 15,874	\$ (15,874)				
Total Other Advertising	\$ 15,874	\$ (15,874)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	(350)					
CT Association annual dues for CT long term care mutual aid program	\$ 350					
Total Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admin Expense>Licenses	\$ 976					
Admin Expense>Fines, Penalties & Settlements	\$ 1,518	\$ (1,518)				
Admin Expense>Late Fees	\$ 4,777	\$ (4,777)				
Admin Expense>Bank Fees	\$ 5,864	\$ (5,829)				
Death Certificate	\$ 20	\$ (20)				
Employee Food	\$ 870	\$ (870)				
Employee Relations	\$ 3,708	\$ (3,708)				
Discriminatory Bonus	\$ 2,250	\$ (2,250)				
Other Rev>ERC>COVID19	\$ 243,517	\$ (243,517)				
Other Rev>Medical Records		\$ (5,405)				
ERC>Reversal of Payroll Taxes	\$ 184,464	\$ (184,464)				
Employee Benefits Expense>Background Checks	\$ 5,105					
Total Other Administrative and General	\$ 453,069	\$ (452,358)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Sk	License No. 2377	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center		License No. 2377	Report for Year Ended 9/30/2023				Page 18	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 235,688	235,688						
2. Non-Food Supplies	\$ 18,389	18,389						
3. Other (Specify) _____	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) _____	\$							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 254,077	254,077						
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview Center		2377	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*	Lbs.							
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$							
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.							
	Amt. \$							
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.							
	Amt. \$							
4. Repair and/or purchase of linens.***	Lbs.							
	Amt. \$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) Laundry Expense>Supplies	\$	7,548	7,548					
3D. Total Laundry Expenditures (3a + b + c)	\$	7,548	7,548					
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.			
G. Did you receive revenue from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.			
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.			
J. Did you receive revenue from these people?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.			
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							

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

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

Name of Facility		License No.	Report for Year Ended		Page	of		
35 Marc Drive Operations, LLC, d/b/a Skyview		2377	9/30/2023		20	37		
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4. Housekeeping	Sq. Ft. Serviced by Personnel							
a. In-House Care	Amt. \$							
1. Supplies - Cleaning (Mops, pails, brooms, etc.)								
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel							
	Amt. \$							
C. Other (Specify)	\$	19,735	19,735					
Housekeeping Expense>Supplies								
4D. Total Housekeeping Expenditures (4a + b + c)	\$	19,735	19,735					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy	\$							
2. Purchased from Medwiz	\$		174,566	(174,566)				
b. Medicine Cabinet Drugs	\$	1,465	1,465					
c. Medical and Therapeutic Supplies	\$							
d. Ambulance/Limousine***	\$		5,618	(5,618)				
e. Oxygen								
1. For Emergency Use	\$							
2. Other***	\$		3,075	(3,075)				
f. X-rays and Related Radiological Procedures***	\$		3,617	(3,617)				
g. Dental (Not dentists who should be included under salaries or fees)	\$							
h. Laboratory***	\$		21,278	(21,278)				
i. Recreation	\$	7,742	7,742					
j. Direct Management Services*	\$							
k. Indirect Management Services*	\$							
l. Cable TV	\$	7,200	14,225	(7,025)				
m. Other (Specify)**** See Attached Schedule	\$	110,904	141,615	(30,711)				
n. Physical Therapy Expense	\$							
o. Speech Therapy Expense	\$							
5P. Total Resident Care Expenditures (5a - 5o)	\$	127,311	373,201	(245,890)				

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

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

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

**Skyview Center
Disallowance Schedule for Cable TV
September 30, 2023**

Pg. 20b

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 14,225 TB Linked
Monthly Allowable amount	\$ 600
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	<u>\$ 7,200</u>
 Disallowed Cable TV	 <u><u>\$ 7,025</u></u>

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center		License No. 2377	Report for Year Ended 9/30/2023	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS	(Specify)	(Specify)	Pg	Line
		Yes	No						
On-Time IT Solutions Inc	154 Spring Street, Monroe, NY 10950	O	O	IT	25,084			22	6f
Caretech Group	1123 McDonald Ave Brooklyn, NY 11230	O	O	Purchasing Company	16,800			16	m11
Waste Wanted Solutions	unit 2 Montvale NJ 07645	O	O	Sanitation	21,628			22	6f
LTC Consulting Services	100 Boulevard, Lakewood, NJ 08701	O	O	Consulting Services	212,600			16	m11
Labor Advisors	N/A	O	O	Consultation	13,500			16	m11
		O	O						
		O	O						
		O	O						
		O	O						
		O	O						
		O	O						
		O	O						
		O	O						
		O	O						
		O	O						

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
35 Marc Drive Operations, LLC, d/b/a Skyvie	2377	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 53,398	53,398						
b. Heat	\$ 40,499	40,499						
c. Light & Power	\$ 111,600	111,600						
d. Water	\$ 56,951	56,951						
e. Equipment Lease (Provide detail on page 22b)	\$ 6,324	6,324						
f. Other (itemize)	\$ 81,983	81,983						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 350,755	350,755						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$ 1,536	1,536						
d. Movable Equipment	\$ 27,504	27,504						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 29,040	29,040						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 13,135	13,135						
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 13,135	13,135						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 419,801	419,801						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 40,837	40,837						
c. Personal property taxes	\$ 12,670	12,670						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 515,483	515,483						

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended	Page	of	
35 Marc Drive Operations, LLC, d/b/a Skyview Center		2377	9/30/2023	22b	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
Balboa Capital, 575 Anton Blvd, Costa Mesa, CA	<input type="radio"/>	<input checked="" type="radio"/>	05/01/19	Monthly	5,412	5,412
Pitney Bowes, 3001 Summer St, Stamford, CT 06905	<input type="radio"/>	<input checked="" type="radio"/>	07/11/05	Monthly	911	912
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***	
					6,324	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

Depreciation Schedule

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center		License No. 2377		Report for Year Ended 9/30/2023				Page 23	of 37			
Property Item	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
		Yes	No									Month
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period				7,679		7,679	1,536	S/L	Var	1,536		
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal											1,536	
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period				177,832		177,832	68,770	S/L	Var	27,327		
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative												
d. Standard Resident				2,659		2,659		S/L	Var	177		
e. Specialized Resident												
Total Acquired during this report period				2,659		2,659				177		
D-3. Subtotal											27,504	
E. Total Depreciation											29,040	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
11/30/2022	Compressor Replacement	Standard Resident	\$ 2,659	15	\$ 177
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 2,659		\$ 177 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c
 **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/11/2022	Motor Replacement	\$ 2,767	8	\$ 346
12/31/2022	Architectual Services	\$ 7,600	10	\$ 760
12/31/2022	Replace fire system and upgrade to cellular	10196	15	680
12/31/2022	Installation of washer	12001	10	1200
7/13/2023	Walk in freezer repair and inspection, and water heatage leakage repair	2552	15	170
7/25/2023	Compressor Replacement	5404	15	360
7/31/2023	Compressor Replacement at Skyview	2316	15	154
Total additions for Leasehold Improvement		\$ 42,836		\$ 3,670 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3
 **Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center	Date of Acquisition		License No. 2377	Report for Year Ended 9/30/2023			Page 24	of 37
	Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
A. Organization Expense								
1. Startup Costs	5	2019		66,423	S/L			
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		109,015	S/L	Various	9,465	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal	Var	Var		42,836	S/L	Various	3,670	
D. Total Amortization								13,135
								13,135

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

Skyview Center
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
LEASHOLD IMPROVEMENTS										
2019 Additions										
LI	phone repair- cross connect wires	5/20/2019	S/L	10	1,063	106	424	106	530	533
LI	phone ports	5/9/2019	S/L	10	1,435	144	576	144	720	715
LI	AC repair	7/10/2019	S/L	20	3,660	183	732	183	915	2,745
LI	Fax repair-new T/R card installed	7/17/2019	S/L	10	922	92	368	92	460	462
LI	phone ports	5/9/2019	S/L	10	91	9	36	9	45	46
LI	phone repair- cross connect wires	5/20/2019	S/L	10	67	7	28	7	35	32
LI	Fax repair-new T/R card installed	7/17/2019	S/L	10	59	6	24	6	30	29
LI	replaced fan motor on AC	8/14/2019	S/L	20	2,571	129	516	129	645	1,926
LI	in vac repair	10/10/2019	S/L	15	1,595	106	424	106	530	1,065
LI	aquastat repair	8/16/2019	S/L	10	1,331	133	532	133	665	666
LI	Fridge repair-replace valve	10/1/2019	S/L	15	1,559	104	416	104	520	1,039
LI	AC repair-heat pump switch	9/3/2019	S/L	10	792	79	316	79	395	397
LI	equipment service-slicer repair	9/18/2019	S/L	10	751	75	300	75	375	376
2020 Additions										
LI	Replaced ice machine parts	10/23/2019	S/L	10	1,147	115	345	115	460	687
LI	Reinstalled pump, installed drain plug	10/31/2019	S/L	10	865	87	261	87	348	517
LI	Artwork, design, panels	8/5/2020	S/L	10	1,781	178	534	178	712	1,069
LI	Replace touch screen controller	11/6/2019	S/L	10	2,073	207	621	207	828	1,245
LI	Replaced section of electric heat and new thermostat	11/11/2019	S/L	15	933	62	186	62	248	685
LI	Water heater installation with storage tank	5/10/2020	S/L	20	13,300	665	1,995	665	2,660	10,640
LI	flow switch	6/5/2020	S/L	10	626	63	189	63	252	374
LI	fire alarm panel replaced	7/31/2020	S/L	10	582	58	174	58	232	350
LI	installed outlets & junction box under dishwasher	8/1/2020	S/L	15	746	50	150	50	200	546
LI	Roof repair	4/16/2020	S/L	10	750	75	225	75	300	450
LI	replaced oil and fuel filters	6/2/2020	S/L	10	744	74	222	74	296	448
LI	Repaired nurse call system	9/18/2020	S/L	10	722	72	216	72	288	434
2021 Additions										
LI	Transport/startup/labor for boiler rental	11/4/2020	S/L	10	3,748	375	750	375	1,125	2,623
LI	Repaired water heater and put in new thermostat along with other fittings and gaskets	11/2/2020	S/L	10	2,492	249	498	249	747	1,745
LI	Installed new controls and switches and rewired damaged and burnt wires. removed water heater and tested boiler	11/2/2020	S/L	15	4,284	286	572	286	858	3,426
LI	Maint and repair on burner, replaced parts	12/9/2020	S/L	15	826	55	110	55	165	661
LI	Removed/reset toilet	12/17/2020	S/L	10	505	51	102	51	153	352
LI	Roof repair for CHOW- \$800 report fee-50% deposit	11/20/2020	S/L	10	1,665	167	334	167	501	1,164
LI	Repair on front door lock/code	1/19/2021	S/L	10	532	53	106	53	159	373
LI	Sewer cleaner	4/27/2021	S/L	10	559	56	112	56	168	391
LI	Repairs on booster, new parts	5/11/2021	S/L	10	548	55	110	55	165	383
LI	Billing for completed project to provide exhaust fan, inspect a bunch of rooms and write up report on any issues	8/13/2021	S/L	15	3,913	261	522	261	783	3,130
LI	Service calls, reset the hot water heater, flame rod issues had to be fixed.	8/13/2021	S/L	10	2,767	277	554	277	831	1,936
LI	Fixed roof	9/13/2021	S/L	10	7,285	728	1,456	728	2,184	5,101
LI	Fixed domestic hot water heater	11/4/2021	S/L	10	3,011	301	602	301	903	2,108
2022 Additions										
LI	On Boiler- # 01 - serving the Domestic Hot Water for the facility , we discovered a leak in the Heat Exchanger	1/7/2022	S/L	10	3,964	396	396	396	792	3,172
LI	Domestic Water Boiler 1 Repair	1/17/2022	S/L	10	9,250	925	925	925	1,850	7,400
LI	cleaned out sewer pipe	2/4/2022	S/L	10	428	43	43	43	86	342
LI	cleaned sewer pipe	2/4/2022	S/L	10	2,059	206	206	206	412	1,647
LI	cleaned out sewer pipe	2/4/2022	S/L	10	2,059	206	206	206	412	1,647
LI	Demo the existing hollow metal door and frame in its entirety	2/24/2022	S/L	10	3,455	346	346	346	692	2,763
LI	fixed up parking lot for CHOW, repaved, fixed/repared missing/broken asphalt curbs, speed bumps fixed/replaced where	4/11/2022	S/L	10	15,500	1,550	1,550	1,550	3,100	12,400
2023 Additions										
LI	MAU and EF Motor Replacements	11/11/2022	S/L	8	2,767	346	346	346	346	2,421
LI	Architectural Services	12/31/2022	S/L	10	7,600	760	760	760	760	6,840
LI	replace fire system and upgrade to cellular	12/31/2022	S/L	15	10,196	680	680	680	680	9,516
LI	Installation of washer	12/31/2022	S/L	10	12,001	1,200	1,200	1,200	1,200	10,801
LI	Walk in freezer repair and inspection, and water heater leakage repair	7/13/2023	S/L	15	2,552	170	170	170	170	2,382

Skyview Center
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
					Deprec.	AID	Deprec.	AID	
LI	7/25/2023	S/L	15	5,404	-	-	360	360	5,044
LI	7/31/2023	S/L	15	2,316	-	-	154	154	2,162
TOTAL LEASEHOLD IMPROVEMENTS					151,851	9,465	19,310	32,445	119,406

NON-MOVABLE EQUIPMENT									
2022 Additions									
FFE	8 exhaust fan replacements	S/L	5	7,679	1,536	1,536	1,536	3,072	4,607
TOTAL NON-MOVABLE EQUIPMENT					7,679	1,536	1,536	3,072	4,607

MOVABLE EQUIPMENT									
2019 Additions									
FFE	food processor	S/L	10	1,323	132	528	132	660	663
FFE	Refrigerator	S/L	15	586	39	156	39	195	391
Medical Equipment	Bed controls	S/L	12	823	69	276	69	345	478
Computer Hardware	Tablets	S/L	3	684	-	684	-	684	-
Computer Hardware	Scanner	S/L	5	500	100	400	100	500	-
Computer Hardware	Printer	S/L	5	638	128	512	128	638	-
Computer Software	tw	S/L	5	784	157	628	156	784	-
Computer Software	tw	S/L	5	1,057	211	844	211	1,055	2
Sales Use Tax	Various Sales Use Tax	S/L	5	2,281	456	1,824	456	2,280	-
2020 Additions					1,549	309	103	412	1,137
FFE	Replaced vacuum pump motor	S/L	5	644	129	387	129	516	128
FFE	tube, probe, and float kit	S/L	8	609	76	228	76	304	305
FFE	Bady 100 color plastic card printer	S/L	5	622	124	372	124	496	126
FFE	Kyocera taskalfa	S/L	5	1,292	258	774	258	1,032	260
FFE	inverter	S/L	8	1,979	247	741	247	988	991
Medical Equipment	Elevation motor	S/L	10	28,715	2,872	8,616	2,872	11,488	17,227
Medical Equipment	Installation of nurse call-head	S/L	10	1,016	102	306	102	408	608
Medical Equipment	Wearable tags and IDTA D tester	S/L	10	551	55	165	55	220	331
Medical Equipment	Wander wearable tags vital signs motor	S/L	10	5,076	508	1,524	508	2,032	3,044
Medical Equipment	LC 1200 wrist/ankle tag	S/L	10	750	75	225	75	300	450
Medical Equipment	wrist/ankle tag	S/L	10	803	80	240	80	320	483
Medical Equipment	wrist/ankle tag	S/L	10	830	83	249	83	332	498
Medical Equipment	wrist/ankle tag	S/L	10	4,344	434	1,302	434	1,736	2,608
Medical Equipment	bladder scanner	S/L	3	649	216	648	216	649	-
Computer Hardware	Laptop	S/L	3	724	241	723	241	724	-
Computer Hardware	Laptop, Ideapad	S/L	3	1,057	352	1,056	352	1,057	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,057	352	1,056	352	1,057	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,057	352	1,056	352	1,057	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,057	352	1,056	352	1,057	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,068	356	1,068	356	1,068	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,069	356	1,068	356	1,069	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,069	356	1,068	356	1,069	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,069	356	1,068	356	1,069	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,069	356	1,068	356	1,069	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,069	356	1,068	356	1,069	-
Computer Software	Monthly programming, service, maint, and equip	S/L	3	1,069	356	1,068	356	1,069	-
2021 Additions					622	124	248	372	250
FFE	Kyocera taskalfa toner	S/L	5	1,059	212	424	212	636	423
FFE	EZ press heat seal press	S/L	5	871	174	348	174	522	349
FFE	Cleaning cart	S/L	5	-	-	-	-	-	-

Skyview Center
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NRV
						Depr.	AID	Depr.	AID	
FFE	Kyocera alkaline toner	3/16/2021	S/L	5	622	124	248	124	372	250
FFE	Trey delivery cart	5/26/2021	S/L	5	8,131	1,626	3,252	1,626	4,878	3,253
Medical Equipment	Wander wearable tag and band	12/17/2020	S/L	5	553	111	222	111	333	220
Medical Equipment	4 AED batteries- defibrillator	2/23/2021	S/L	5	1,338	268	536	268	804	534
Medical Equipment	Wrist/ankle tag	4/26/2021	S/L	5	744	149	298	149	447	297
Medical Equipment	Bladder scanner repair- replaced part- tablet	4/23/2021	S/L	15	500	33	66	33	99	401
Medical Equipment	Installation of Nurse Call- Head End A, B, and C Wing	6/23/2021	S/L	10	19,143	1,914	3,828	1,914	5,742	13,401
Computer Software	Thin client computer monitor	12/15/2020	S/L	5	733	147	294	147	441	292
Computer Software	Thin client computer, monitor	12/17/2020	S/L	5	836	167	334	167	501	335
Computer Software	Laptop	12/17/2020	S/L	5	724	145	290	145	435	289
Computer Software	Phone system	3/11/2021	S/L	5	11,441	2,288	4,576	2,288	6,864	4,577
Computer Software	Phones	5/4/2021	S/L	5	821	164	328	164	492	329
Computer Software	Computer Software	3/25/2021	S/L	5	1,570	304	608	304	912	608
Computer Hardware	Advanced Gateway Security Suite Bundle	3/25/2021	S/L	5	11,441	2,288	4,576	2,288	6,864	4,577
Sales Use Tax	On-time 12423, computer hardware	10/28/2020	S/L	3	5,099	1,700	3,400	1,699	5,099	-
Sales Use Tax	Select office systems 163163	1/29/2021	S/L	3	46	15	30	15	45	1
Sales Use Tax	On-time solutions 12708	1/29/2021	S/L	3	39	13	26	13	39	-
Sales Use Tax	On-time solutions, inv 12715 and inv 12732	1/29/2021	S/L	3	47	16	32	15	47	-
Sales Use Tax	Select office systems- 167116 toner	4/29/2021	S/L	3	99	33	66	33	99	-
Sales Use Tax	LTC Technologies phone system, phones On-time- laptop	4/29/2021	S/L	5	1,602	320	640	320	960	642
Sales Use Tax	Industrial chem tabs 324122 sewer cleaner	4/29/2021	S/L	10	35	4	8	4	12	23
Sales Use Tax	Advanced gateway security suite bundle	7/23/2021	S/L	3	324	108	216	108	324	-
2022 Additions										
FFE	storage container	3/24/2022	S/L	5	5,477	1,095	1,095	1,095	2,190	3,287
FFE	gasket pieces	8/24/2022	S/L	5	3,069	614	614	614	1,228	1,841
Medical Equipment	49 additional bed stations to convert the system to dual room stations	10/21/2020	S/L	5	5,318	1,064	1,064	1,064	2,128	3,190
Medical Equipment	BRIGHTON LOUNGE CHAIR GRADE	3/31/2022	S/L	5	6,039	1,208	1,208	1,208	2,416	3,623
Computer Hardware	laptop and installation and set up	1/28/2022	S/L	5	4,107	821	821	821	1,642	2,465
Computer Hardware	Chrombook, network wire line	5/2/2022	S/L	5	6,888	1,378	1,378	1,378	2,756	4,132
Computer Hardware	use tax on on time-IT	5/31/2022	S/L	5	437	87	87	87	174	263
Computer Software	transition/implementation	5/3/2022	S/L	3	6,146	2,049	2,049	2,049	4,098	2,048
Sales Use Tax	Use Tax Adjustment - LTC Technologies phone system, phones On-time- laptop	1/10/2022	S/L	3	314	105	105	105	210	104
2023 Additions										
Medical Equipment	Compressor Replacement	11/30/2022	S/L	15	2,659	-	-	177	177	2,482
TOTAL MOVABLE EQUIPMENT					180,491	32,032	68,770	27,504	96,274	84,217
Org Expense	Startup Costs	5/1/2019	S/L	3	66,423	-	66,423	-	66,423	-
TOTAL ASSETS PER CR SCHEDULE					406,444	43,033	156,039	42,175	198,214	208,230
TOTAL ASSETS PER TRIAL BALANCE					416,421	43,795	193,471	43,795	193,471	222,950
VARIANCE					(9,977)	(762)	(37,432)	(1,620)	4,743	(14,720)

14,720
1,620
F/S vs C/R NRV - Page 31, Line B9
F/S vs C/R Depreciation - Page 36, Line F1

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a	License No. 2377	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input checked="" type="radio"/> Yes	<input type="radio"/> No	
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage		26,824			
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	

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) - Property Questionnaire

Name of Facility 35 Marc Drive Operations, LLC, d/b/a	License No. 2377	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage	26,824				
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	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
35 Marc Drive Operations, LLC, d/b/		2377	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended				Page	of	
35 Marc Drive Operations, LLC, d/		2377		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify)				\$						
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$						
14. Insurance										
a. Insurance on Property (buildings only)				\$	16,911	16,911				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$	174,461	174,461				
General Liability/ EPL/ Surety Bond										
14d. Total Insurance Expenditures (14a + b + c)				\$	191,372	191,372				
15. Total All Expenditures (A-13 thru C-14)				\$	9,211,852	10,274,594	(1,062,742)			

F. Statement of Revenue

Name of Facility License No.		Report for Year Ended		Page	of
35 Marc Drive Operations, LLC, d/b/a St 2377		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,406,869	5,406,869			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,781,002	1,781,002			
b. Medicare Room and Board Contractual Allowance **	\$ (30,376)	(30,376)			
4. a. Private-Pay Residents and Other	\$ 529,075	529,075			
b. Private-Pay Room and Board Contractual Allowance **	\$ (18)	(18)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 119,236	119,236			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (119,236)	(119,236)			
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 285,730	285,730			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (113,621)	(113,621)			
c. Physical Therapy - Non-Medicare	\$ 119,297	119,297			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (110,475)	(110,475)			
4. a. Speech Therapy - Medicare	\$ 179,506	179,506			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (68,322)	(68,322)			
c. Speech Therapy - Non-Medicare	\$ 88,356	88,356			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (82,999)	(82,999)			
5. a. Occupational Therapy - Medicare	\$ 277,848	277,848			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (103,085)	(103,085)			
c. Occupational Therapy - Non-Medicare	\$ 96,823	96,823			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (95,240)	(95,240)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 199,514	199,514			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 7,226	7,226			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,367,110	8,367,110			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 91,327	91,327			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 5,405	5,405			
V. Total Other Revenue (1 thru 8)	\$ 96,732	96,732			
VI. Total All Revenue (III +V)	\$ 8,463,842	8,463,842			

* 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)	(Specify)
		0		
II6a	Radiology Rev>Medicare A	1,484		
II6a	Radiology Rev>Medicare A>C/A	\$ (1,484)		
II6a	Lab Rev>Medicare A	\$ 452		
II6a	Lab Rev>Medicare A>C/A	\$ (452)		
II6a	Other Ancillary Rev>Medicare B	\$ 5,437		
II6a	Other Ancillary Rev>Medicare B>Sequester	\$ (7,289)		
II6a	Other Rev>Medicare A>COVID19	\$ 200,980		
II6a	Revenue Adjustments>Medicare A	\$ 386		
Total Other Resident Revenue - Medicare		\$ 199,514	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
II6b	Other Ancillary Rev>HMO	\$ 2,238		
II6b	Revenue Adjustments>Commercial HMO	\$ 3,714		
II6b	Revenue Adjustments>Hospice	\$ 2		
II6b	Revenue Adjustments>Medicaid	\$ 76		
II6b	Revenue Adjustments>Ancillary	\$ 1,196		
Total Other Resident Revenue		\$ 7,226	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
IV5	Interest on Claims		\$ 560		
IV5	Interest on ERC		\$ 90,767		
Total Interest Income			\$ 91,327	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
IV8	Other Rev>Medical Records	\$ 5,405		
Total Other Revenue		\$ 5,405	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a	2377	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	64,538
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,408,203
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	163,167
a. _____				
b. _____				
c. _____				
d. See Schedule		163,167		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,635,908
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>151,851</u>		\$	119,406
	Accum. Depreciation <u>32,445</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>7,679</u>		\$	4,607
	Accum. Depreciation <u>3,072</u>	Net		
6. Movable Equipment	*Historical Cost <u>180,491</u>		\$	84,217
	Accum. Depreciation <u>96,274</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	24,803
F/S vs C/R NBV		14,720		
See Schedule		10,083		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	233,033

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a S	2377	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	1,868,941
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	25,865
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	77,378		
	Accum. Depreciation	77,378	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	3,519,780
Name and Address	Amount	Loan Date		
Due to/(from)>Medicaid/ Vendor/ Social Security	3,519,780			
7. Other Assets (<i>itemize</i>)			\$	33,659

See Schedule				33,659
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,579,304
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,448,245

* 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 35 Marc Drive Operations, LLC, d/b/a Skyv		License No. 2377	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,494,298	
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>)				\$ 924,870	
Name and Address of Lender	Amount	Loan Date			
Do to/(From)>Var	924,870				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 35,509	
_____ _____ _____ See Schedule				35,509	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 960,379	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,454,677	

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

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a	2377	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(373,199)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	5,179,139
6. Gain or Loss for Period			\$	(1,812,372)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	2,993,568
C. Total Reserves and Net Worth			\$	2,993,568
D. Total Liabilities, Reserves, and Net Worth			\$	5,448,245

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a Sk	2377	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	4,769,671
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,463,842
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,276,214
D. Net Income or Deficit			\$	(1,812,372)
E. Balance			\$	2,957,299
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27 10,274,594				
F/S vs C/R Depreciation 1,620				
Expenses Per F/S 10,276,214				
2. Other <i>(itemize)</i>				
Prior Year Adjustment (111,930)				
F-3. Total Additions			\$	(111,930)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	(148,199)
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Captial Draws			(148,199)	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	(148,199)
H. Balance at End of Period			\$	2,993,568
09/30/23				

I. Preparer's/Reviewer's Certification

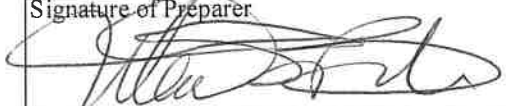
Name of Facility 35 Marc Drive Operations, LLC, d/b/a	License No. 2377	Report for Year Ended 9/30/2023	Page 37	of 37
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Check appropriate category

Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)
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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 	Title Principal	Date Signed 1/18/24
--	--------------------	------------------------

Printed Name of Preparer Matthew Bavalack
--

Address Address 555 Long Wharf Drive 8th Floor, New Haven, CT 06511	Phone Number 203-781-9600
--	------------------------------

Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia	Phone Number 732-961-8571
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Contact Email Address tzippyk@ltccs.com
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ACCOUNTANTS' CONSULTING REPORT

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

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

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

MARCUM LLP

New Haven, CT
January 18, 2024

Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

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

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

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **Skyview Center**
 Engagement: **Medicaid - Skyview Center**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	FINAL	1st PP-FINAL	JE Ref #	RJE	UNADJ
		9/30/2023	9/30/2022			9/30/2023
10-001-02	Cash>Clearing>Payroll	(539.00)	(65.00)			(539.00)
10-010-41	Cash>Operating>Sky View	(17,842.00)	108,712.00			(17,842.00)
10-014-00	Cash>Petty Cash Facility	500.00	500.00			500.00
10-015-00	Cash>Petty Cash PNA	1,008.00	1,008.00			1,008.00
10-060-41	Cash>Resident Trust>Sky View	80,411.00	102,867.00			80,411.00
10-061-00	Cash>Care Cost	1,000.00	1,000.00			1,000.00
11-102-00	Accounts Receivable>Medicare A	259,686.00	316,523.00			259,686.00
11-104-00	Accounts Receivable>Private	8,148.00	122,713.00			8,148.00
11-105-00	Accounts Receivable>HMO	73,838.00	72,362.00			73,838.00
11-109-00	Accounts Receivable>Hospice	126,077.00	92,694.00			126,077.00
11-111-00	Accounts Receivable>Medicaid	1,034,424.00	1,207,321.00			1,034,424.00
11-112-00	Accounts Receivable>Income	(123,512.00)	(123,600.00)			(123,512.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(23,107.00)	(90,056.00)			(23,107.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	(20,669.00)	30,139.00			(20,669.00)
11-123-00	Accounts Receivable>Ancillary	73,318.00	77,210.00			73,318.00
12-000-00	Prepaid Expenses	7,428.00	(947,582.00)			7,428.00
12-124-00	Prepaid Expenses>Insurance	108,302.00	115,331.00			108,302.00
12-126-00	Prepaid Expenses>Taxes	14,070.00	13,129.00			14,070.00
12-881-00	Prepaid Expenses>Workers Comp	33,367.00	45,005.00			33,367.00
13-127-00	Due From>Old Owner	11,117.00	2,924.00			11,117.00
13-128-00	Due From>Vendor Security Deposits	25,865.00	25,865.00			25,865.00
14-131-00	Fixed Assets>Leasehold Improvements	151,852.00	109,016.00			151,852.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	26,477.00	26,477.00			26,477.00
				RJE - 5	(7,679.00)	(7,679.00)
14-133-00	Fixed Assets>Medical Equipment	81,181.00	78,522.00			81,181.00
14-134-00	Fixed Assets>Computer Hardware	42,144.00	42,144.00			42,144.00
14-135-00	Fixed Assets>Computer Software	25,864.00	25,864.00			25,864.00
14-136-00	Fixed Assets>CIP	10,083.00	19,601.00			10,083.00
14-252-00	Fixed Assets>Startup Costs	77,378.00	77,378.00			77,378.00
14-305-00	Fixed Assets>Sales Use Tax	3,846.00	3,846.00			3,846.00
15-131-00	Accum Depn>Leasehold Improvements	(22,264.00)	(12,705.00)			(22,264.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(8,626.00)	(4,909.00)			(8,626.00)
15-133-00	Accum Depn>Medical Equipment	(47,141.00)	(30,994.00)			(47,141.00)
15-134-00	Accum Depn>Computer Hardware	(20,432.00)	(12,003.00)			(20,432.00)
15-135-00	Accum Depn>Computer Software	(14,770.00)	(9,597.00)			(14,770.00)
15-252-00	Accum Depn>Startup Costs	(77,378.00)	(77,378.00)			(77,378.00)
15-305-00	Accum Depn>Sales Use Tax	(2,860.00)	(2,091.00)			(2,860.00)
20-000-00	Accounts Payable	(1,107,091.00)	(1,311,736.00)			(1,107,091.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	205.00	(7,348.00)			205.00
21-276-00	Other Current Payables>SWT Payable	(48.00)	(48.00)			(48.00)
21-350-00	Other Current Payables>Resident Funds	(80,411.00)	(102,867.00)			(80,411.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(396.00)	(396.00)			(396.00)
23-000-00	Accrued Wages & Related	(100,733.00)	(80,411.00)			(100,733.00)
23-156-00	Accrued Wages & Related>PR Taxes	(4,933.00)	(4,933.00)			(4,933.00)
23-157-00	Accrued Expenses>PTO	(77,685.00)	(77,685.00)			(77,685.00)
24-000-00	Accrued Expenses	(132,507.00)	1,719,030.00			(132,507.00)
24-121-00	Accrued Expenses>Rent	186,199.00	0.00			186,199.00
24-123-00	Accrued Expenses>Ancillary	(4,355.00)	(6,249.00)			(4,355.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(79,822.00)	(113,229.00)			(79,822.00)
24-163-00	Accrued Expenses>Insurance - EPLI	(2,746.00)	(1,654.00)			(2,746.00)
24-165-00	Accrued Expenses>Insurance - Property	(7,023.00)	0.00			(7,023.00)
24-285-00	Accrued Expenses>Year End Adjustments	(19,326.00)	(11,911.00)			(19,326.00)
24-881-00	Accrued Expenses>Workers Comp	(28,313.00)	(38,182.00)			(28,313.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(35,313.00)	(236,293.00)			(35,313.00)
27-000-23	Due To/(From)>Taunton	0.00	617.00			0.00
27-000-24	Due To/(From)>Quincy	0.00	301.00			0.00
27-000-25	Due To/(From)>Greenfield	0.00	273.00			0.00
27-000-26	Due To/(From)>Holyoke	0.00	396.00			0.00
27-000-27	Due To/(From)>Lowell	50,000.00	0.00			50,000.00
27-000-32	Due To/(From)>Worcester	(148.00)	0.00			(148.00)
27-000-40	Due To/(From)>Salmon Brook	(513,877.00)	(224,934.00)			(513,877.00)
27-000-42	Due To/(From)>Realty Salmon Brook	(50,000.00)	(50,000.00)			(50,000.00)

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27-000-43	Due To/(From)>Realty Sky View	2,138,558.00	2,708,683.00			2,138,558.00
27-000-46	Due To/(From)>Regal Management 2.0	30,405.00	0.00			30,405.00
27-000-50	Due To/(From)>Sharon	(145,000.00)	0.00			(145,000.00)
27-000-53	Due To/(From)>Woodlake	50,091.00	36.00			50,091.00
27-000-55	Due To/(From)>Harwich	(254,000.00)	(200,000.00)			(254,000.00)
27-000-79	Due To/(From)>Pine View	41.00	41.00			41.00
27-000-80	Due To/(From)>Ridgeland	100,001.00	1.00			100,001.00
27-000-92	Due To/(From)>Regal Care Management Group	516,310.00	580,611.00			516,310.00
27-000-93	Due To/(From)>RC Holdings	(441,239.00)	(125,239.00)			(441,239.00)
27-000-95	Due To/(From)>Norwich	(59,540.00)	980.00			(59,540.00)
27-000-96	Due To/(From)>New London	68,841.00	30,920.00			68,841.00
27-105-00	Due To/(From)>HMO	(8,037.00)	(8,037.00)			(8,037.00)
27-109-00	Due To/(From)>Hospice	(26,703.00)	(26,703.00)			(26,703.00)
27-111-00	Due To/(From)>Medicaid	19,277.00	(54,964.00)			19,277.00
27-112-00	Due To/(From)>Income	(16,261.00)	(16,261.00)			(16,261.00)
27-146-00	Due To/(From)>Social Security	(9,128.00)	0.00			(9,128.00)
27-152-00	Due To/(From)>Employee	(19,514.00)	(19,237.00)			(19,514.00)
27-172-00	Due To/(From)>Vendor	3,265.00	2,648.00			3,265.00
27-315-00	Due To/(From)>Fairview at Southport	3.00	3.00			3.00
27-316-00	Due To/(From)>Fairview at Greenwich	133.00	133.00			133.00
27-328-00	Due To/(From)>Michelle Cortina	70,000.00	70,000.00			70,000.00
27-400-00	Due to/(from)>Eli Mirilis	1,080,548.00	960,548.00			1,080,548.00
28-127-00	Due To>Old Owner	(2,083.00)	(2,083.00)			(2,083.00)
30-000-00	Retained Earnings	(5,179,139.00)	(5,106,535.00)			(5,179,139.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	373,199.00	225,000.00			373,199.00
40-102-00	Room & Board Revenue>Medicare A	(1,808,924.00)	(2,376,772.00)			(1,808,924.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	27,922.00	0.00			27,922.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	30,376.00	8,878.00			30,376.00
40-104-00	Room & Board Revenue>Private	(233,405.00)	(184,697.00)			(233,405.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	930.00	0.00			930.00
40-105-00	Room & Board Revenue>HMO	(204,210.00)	(93,930.00)			(204,210.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(232.00)	0.00			(232.00)
40-105-14	Room & Board Revenue>HMO>Sequester	18.00	0.00			18.00
40-109-00	Room & Board Revenue>Hospice	(92,158.00)	(111,654.00)			(92,158.00)
40-111-00	Room & Board Revenue>Medicaid	(5,387,468.00)	(5,734,907.00)			(5,387,468.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	(10,875.00)	0.00			(10,875.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(8,526.00)	0.00			(8,526.00)
41-102-00	Pharmacy Rev>Medicare A	(119,236.00)	(103,716.00)			(119,236.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	119,236.00	103,716.00			119,236.00
42-102-00	PT Revenue>Medicare A	(113,621.00)	(161,664.00)			(113,621.00)
42-102-01	PT Revenue>Medicare A>C/A	113,621.00	161,664.00			113,621.00
42-103-00	PT Revenue>Medicare B	(172,109.00)	(198,203.00)			(172,109.00)
42-105-00	PT Revenue>HMO	(38,495.00)	(15,572.00)			(38,495.00)
42-105-01	PT Revenue>HMO>C/A	29,673.00	14,728.00			29,673.00
42-111-00	PT Revenue>Medicaid	(80,802.00)	(100,667.00)			(80,802.00)
42-111-01	PT Revenue>Medicaid>C/A	80,802.00	100,667.00			80,802.00
43-102-00	OT Revenue>Medicare A	(103,085.00)	(160,028.00)			(103,085.00)
43-102-01	OT Revenue>Medicare A>C/A	103,085.00	160,028.00			103,085.00
43-103-00	OT Revenue>Medicare B	(174,763.00)	(184,102.00)			(174,763.00)
43-105-00	OT Revenue>HMO	(30,813.00)	(15,274.00)			(30,813.00)
43-105-01	OT Revenue>HMO>C/A	29,230.00	13,319.00			29,230.00
43-111-00	OT Revenue>Medicaid	(66,010.00)	(92,216.00)			(66,010.00)
43-111-01	OT Revenue>Medicaid>C/A	66,010.00	92,216.00			66,010.00
44-102-00	ST Revenue>Medicare A	(68,322.00)	(85,685.00)			(68,322.00)
44-102-01	ST Revenue>Medicare A>C/A	68,322.00	85,685.00			68,322.00
44-103-00	ST Revenue>Medicare B	(111,184.00)	(61,724.00)			(111,184.00)
44-105-00	ST Revenue>HMO	(22,426.00)	(10,384.00)			(22,426.00)
44-105-01	ST Revenue>HMO>C/A	17,069.00	10,317.00			17,069.00
44-111-00	ST Revenue>Medicaid	(65,930.00)	(56,512.00)			(65,930.00)
44-111-01	ST Revenue>Medicaid>C/A	65,930.00	56,512.00			65,930.00
45-102-00	Radiology Rev>Medicare A	(1,484.00)	(3,397.00)			(1,484.00)
45-102-01	Radiology Rev>Medicare A>C/A	1,484.00	3,397.00			1,484.00
46-102-00	Lab Rev>Medicare A	(452.00)	(2,682.00)			(452.00)
46-102-01	Lab Rev>Medicare A>C/A	452.00	2,682.00			452.00
47-103-00	Other Ancillary Rev>Medicare B	(5,437.00)	(1,467.00)			(5,437.00)
47-103-14	Other Ancillary Rev>Medicare B>Sequester	7,289.00	1,747.00			7,289.00

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47-105-00	Other Ancillary Rev>HMO	(2,238.00)	16.00			(2,238.00)
47-111-00	Other Ancillary Rev>Medicaid	0.00	(263.00)			0.00
51-035-34	Other Rev>ERC>COVID19	243,517.00	(955,776.00)			243,517.00
51-100-00	Other Rev>Miscellaneous	0.00	(72,590.00)			0.00
51-102-34	Other Rev>Medicare A>COVID19	(200,980.00)	(614,341.00)			(200,980.00)
51-111-34	Other Rev>Medicaid>COVID19	0.00	(92,573.00)			0.00
51-160-00	Other Rev>Interest	(91,327.00)	(52.00)			(91,327.00)
51-818-00	Other Rev>Medical Records	(5,405.00)	(757.00)		(4,463.00)	(942.00)
				RJE - 11	(4,463.00)	
52-102-00	Revenue Adjustments>Medicare A	(386.00)	(3,856.00)			(386.00)
52-105-00	Revenue Adjustments>Commercial HMO	(3,714.00)	(8,098.00)			(3,714.00)
52-109-00	Revenue Adjustments>Hospice	(2.00)	(2,936.00)			(2.00)
52-111-00	Revenue Adjustments>Medicaid	(76.00)	0.00			(76.00)
52-123-00	Revenue Adjustments>Ancillary	(1,196.00)	1,956.00			(1,196.00)
60-183-00	Nursing Expense>Supplies	97,300.00	117,280.00			97,300.00
60-183-34	Nursing Expense>Supplies>COVID19	5,098.00	24,120.00			5,098.00
60-184-00	Nursing Expense>Minor Equip & Supplies	10,099.00	6,467.00			10,099.00
60-185-00	Nursing Expense>Incontinence Supplies	126.00	58.00			126.00
60-204-00	Nursing Expense>Training & Education	2,050.00	484.00		850.00	1,200.00
				RJE - 13	350.00	
				RJE - 14	500.00	
60-205-00	Nursing Expense>Sanitation & Incineration	1,967.00	1,286.00			1,967.00
60-206-00	Nursing Expense>Clinical Services	0.00	0.00		(13,496.00)	13,496.00
				RJE - 3	(13,496.00)	
60-206-34	Nursing Expense>Clinical Services>COVID19	0.00	1.00			0.00
60-207-00	Nursing Expense>Repairs & Maint	2,022.00	997.00			2,022.00
60-208-00	Nursing Expense>Equip-Rental	18,387.00	37,170.00			18,387.00
60-212-00	Nursing Expense>Clinical Consultants	29,200.00	25,600.00			29,200.00
60-212-34	Nursing Expense>Clinical Consultants>COVID19	44,550.00	727,364.00		(5,618.00)	44,550.00
60-213-00	Nursing Expense>Transportation	688.00	630.00		(5,618.00)	6,306.00
				RJE - 10	(5,618.00)	
60-230-00	Nursing Expense>Data Processing	8,181.00	5,404.00			8,181.00
60-230-34	Nursing Expense>Data Processing>COVID19	457.00	4,473.00			457.00
60-700-28	Nursing Expense>Contracted Service>CovidRN	93,871.00	0.00			93,871.00
60-700-29	Nursing Expense>Contracted Service>CovidLPN	50,363.00	0.00			50,363.00
60-700-34	Nursing Expense>Contracted Service>COVID19	0.00	1,402,224.00			0.00
60-700-39	Nursing Expense>Contracted Service>CovidCNA	120,543.00	0.00			120,543.00
60-801-80	Nursing Expense>CNA>Wages	1,689,320.00	963,673.00			1,689,320.00
60-805-80	Nursing Expense>LPN>Wages	1,181,583.00	887,499.00			1,181,583.00
60-805-90	Nursing Expense>LPN>Sick/Vac	0.00	236.00			0.00
60-808-80	Nursing Expense>RN>Wages	144,704.00	128,972.00			144,704.00
60-809-80	Nursing Expense>RN Supervisor>Wages	551,296.00	281,850.00			551,296.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	30,000.00	30,000.00			30,000.00
61-811-80	Nursing Admin Expense>Director>Wages	151,112.00	139,477.00			151,112.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	0.00	46,040.00			0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	122,687.00	191,523.00			122,687.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	0.00	18,305.00		4,463.00	(4,463.00)
				RJE - 11	4,463.00	
61-880-00	Nursing Admin Expense>Payroll Taxes	40,054.00	108,717.00		(184,464.00)	224,518.00
				RJE - 12	(184,464.00)	
61-881-00	Nursing Admin Expense>Workers Comp	10,935.00	39,222.00			10,935.00
61-882-00	Nursing Admin Expense>Health Insurance	42,730.00	162,537.00			42,730.00
61-883-00	Nursing Admin Expense>Other Benefits	0.00	0.00		(22,833.00)	22,833.00
				RJE - 2	(22,833.00)	
62-000-00	Pharmacy Expense	777.00	0.00			777.00
62-102-00	Pharmacy Expense>Medicare A	95,079.00	0.00			95,079.00
62-105-00	Pharmacy Expense>HMO	17,335.00	0.00			17,335.00
62-111-00	Pharmacy Expense>Medicaid	12,304.00	0.00			12,304.00
62-145-00	Pharmacy Expense>RX	49,071.00	130,783.00			49,071.00
62-222-00	Pharmacy Expense>OTC	1,465.00	1,502.00			1,465.00
62-700-00	Pharmacy Expense>Contracted Service	24,156.00	19,364.00			24,156.00
64-223-00	Other Ancillary Expense>Oxygen	3,075.00	2,021.00			3,075.00
64-224-00	Other Ancillary Expense>Lab	21,266.00	16,250.00			21,266.00
64-224-34	Other Ancillary Expense>Lab>COVID19	12.00	232.00			12.00
64-225-00	Other Ancillary Expense>Radiology	3,617.00	6,543.00			3,617.00
65-000-00	PT Expense	247,859.00	268,055.00			247,859.00

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66-000-00	OT Expense	230,078.00	252,120.00			230,078.00
67-000-00	ST Expense	107,931.00	74,446.00			107,931.00
68-700-34	Therapy Expense>Contracted Service>Covid19	0.00	300.00			0.00
69-700-34	Social Services Expense>Contracted Service>COVID19	0.00	300.00			0.00
69-811-80	Social Services Expense>Director>Wages	91,349.00	62,851.00			91,349.00
69-880-00	Social Services Expense>Payroll Taxes	3,832.00	3,111.00			3,832.00
69-881-00	Social Services Expense>Workers Comp	218.00	944.00			218.00
69-882-00	Social Services Expense>Health Insurance	860.00	3,905.00			860.00
69-883-00	Social Services Expense>Other Benefits	0.00	0.00		(426.00)	426.00
				RJE - 2	(426.00)	
70-177-00	Dietary Expense>Supplements	24,532.00	18,338.00			24,532.00
70-178-00	Dietary Expense>Food	209,535.00	210,464.00			209,535.00
70-183-00	Dietary Expense>Supplies	17,011.00	20,424.00			17,011.00
70-183-34	Dietary Expense>Supplies>COVID19	0.00	236.00			0.00
70-184-00	Dietary Expense>Minor Equip & Supplies	1,378.00	689.00			1,378.00
70-204-00	Dietary Expense>Training & Education	0.00	525.00			0.00
70-207-00	Dietary Expense>Repairs & Maint	1,082.00	1,195.00			1,082.00
70-700-00	Dietary Expense>Contracted Service	0.00	495.00		(17,833.00)	17,833.00
				RJE - 7	(17,833.00)	
70-811-80	Dietary Expense>Director>Wages	62,871.00	58,174.00			62,871.00
70-831-80	Dietary Expense>Aide>Wages	251,217.00	253,329.00			251,217.00
70-832-80	Dietary Expense>Cook>Wages	95,549.00	81,939.00			95,549.00
70-833-80	Dietary Expense>Dietician>Wages	14,497.00	27,797.00			14,497.00
70-880-00	Dietary Expense>Payroll Taxes	26,230.00	19,622.00			26,230.00
70-881-00	Dietary Expense>Workers Comp	1,335.00	6,309.00			1,335.00
70-882-00	Dietary Expense>Health Insurance	5,226.00	26,156.00			5,226.00
70-883-00	Dietary Expense>Other Benefits	0.00	0.00		(2,729.00)	2,729.00
				RJE - 2	(2,729.00)	
71-178-00	Activity Expense>Food	1,621.00	2,150.00			1,621.00
71-183-00	Activity Expense>Supplies	2,408.00	2,547.00			2,408.00
71-183-34	Activity Expense>Supplies>COVID19	0.00	50.00			0.00
71-202-00	Activity Expense>Resident Missing Items	604.00	523.00			604.00
71-700-00	Activity Expense>Contracted Service	4,730.00	975.00			4,730.00
71-811-80	Activity Expense>Director>Wages	54,429.00	60,159.00			54,429.00
71-831-80	Activity Expense>Aide>Wages	38,868.00	24,575.00			38,868.00
71-880-00	Activity Expense>Payroll Taxes	5,430.00	5,422.00			5,430.00
71-881-00	Activity Expense>Workers Comp	186.00	1,288.00			186.00
71-882-00	Activity Expense>Health Insurance	723.00	5,307.00			723.00
71-883-00	Activity Expense>Other Benefits	0.00	0.00		(483.00)	483.00
				RJE - 2	(483.00)	
72-183-00	Housekeeping Expense>Supplies	19,649.00	21,383.00			19,649.00
72-183-34	Housekeeping Expense>Supplies>COVID19	86.00	0.00			86.00
72-811-80	Housekeeping Expense>Director>Wages	0.00	10,286.00			0.00
72-831-80	Housekeeping Expense>Aide>Wages	273,005.00	206,953.00			273,005.00
73-183-00	Laundry Expense>Supplies	7,548.00	3,631.00			7,548.00
73-700-34	Laundry Expense>Contracted Service>COVID19	0.00	111,013.00			0.00
73-831-80	Laundry Expense>Aide>Wages	2,825.00	39,910.00			2,825.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	17,781.00	12,296.00			17,781.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	851.00	3,836.00			851.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	3,331.00	15,899.00			3,331.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	0.00	0.00		(1,803.00)	1,803.00
				RJE - 2	(1,803.00)	
75-183-00	Maintenance Expense>Supplies	8,177.00	14,912.00			8,177.00
75-183-34	Maintenance Expense>Supplies>COVID19	0.00	64.00			0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	3,411.00	2,655.00			3,411.00
75-205-00	Maintenance Expense>Sanitation & Incineration	21,628.00	22,714.00			21,628.00
75-207-00	Maintenance Expense>Repairs & Maint	50,294.00	54,248.00			50,294.00
75-208-00	Maintenance Expense>Equip-Rental	58.00	508.00			58.00
75-217-00	Maintenance Expense>Extermination	1,755.00	2,243.00			1,755.00
75-218-00	Maintenance Expense>Snow Removal	3,770.00	10,289.00			3,770.00
75-219-00	Maintenance Expense>Landscaping	5,975.00	6,355.00			5,975.00
75-220-00	Maintenance Expense>Fire Drill	6,705.00	4,763.00			6,705.00
75-700-00	Maintenance Expense>Contracted Service	30,504.00	35,559.00			30,504.00
75-811-80	Maintenance Expense>Director>Wages	75,806.00	68,148.00			75,806.00
75-829-80	Maintenance Expense>Staff>Wages	44,671.00	23,886.00			44,671.00
75-880-00	Maintenance Expense>Payroll Taxes	7,033.00	4,521.00			7,033.00

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75-881-00	Maintenance Expense>Workers Comp	330.00	1,380.00			330.00
75-882-00	Maintenance Expense>Health Insurance	1,288.00	5,712.00			1,288.00
75-883-00	Maintenance Expense>Other Benefits	0.00	0.00		(702.00)	702.00
				RJE - 2	(702.00)	
76-227-00	Utility Expense>Gas	40,499.00	32,430.00			40,499.00
76-228-00	Utility Expense>Electric	111,600.00	94,106.00			111,600.00
76-229-00	Utility Expense>Water/Sewer	56,951.00	96,517.00			56,951.00
80-101-00	Admin Expense>Provider Tax	496,787.00	514,571.00			496,787.00
80-162-00	Admin Expense>Insurance - General Liability & Other	171,430.00	160,846.00			171,430.00
80-163-00	Admin Expense>Insurance - EPLI	2,731.00	3,442.00			2,731.00
80-164-00	Admin Expense>Surety Bond	300.00	650.00			300.00
80-165-00	Admin Expense>Insurance - Property	16,911.00	13,996.00			16,911.00
80-183-00	Admin Expense>Supplies	10,539.00	17,951.00			10,539.00
80-184-00	Admin Expense>Minor Equip & Supplies	661.00	584.00			661.00
80-204-00	Admin Expense>Training & Education	995.00	763.00			995.00
80-208-00	Admin Expense>Equip-Rental	0.00	0.00		(6,324.00)	6,324.00
				RJE - 9	(6,324.00)	
80-209-00	Admin Expense>Postage	1,601.00	2,190.00			1,601.00
80-209-34	Admin Expense>Postage>COVID19	0.00	138.00			0.00
80-210-00	Admin Expense>Internet	3,024.00	2,452.00			3,024.00
80-230-00	Admin Expense>Data Processing	67,701.00	55,074.00			67,701.00
80-231-00	Admin Expense>Telephone	10,340.00	8,312.00		(725.00)	11,065.00
				RJE - 1	(725.00)	
80-232-00	Admin Expense>Cable TV	14,225.00	13,228.00			14,225.00
80-233-00	Admin Expense>Seminars	(21.00)	323.00			(21.00)
80-234-00	Admin Expense>Licenses	976.00	1,672.00			976.00
80-235-00	Admin Expense>Dues & Subscriptions	0.00	0.00		(370.00)	370.00
				RJE - 8	(20.00)	
				RJE - 13	(350.00)	
80-236-00	Admin Expense>Travel	1,302.00	1,435.00			1,302.00
80-236-04	Admin Expense>Travel>Allowable	3,314.00	9,376.00			3,314.00
80-238-00	Admin Expense>Legal Fees	35,660.00	54,102.00		12,569.00	23,091.00
				RJE - 6	12,569.00	
80-239-00	Admin Expense>Accounting Fees	29,818.00	39,003.00			29,818.00
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00	1,015.00			0.00
80-240-00	Admin Expense>Professional Fees	231,575.00	249,650.00		(18,069.00)	249,644.00
				RJE - 6	(18,069.00)	
80-242-00	Admin Expense>Fines, Penalties & Settlements	1,518.00	248.00			1,518.00
80-243-00	Admin Expense>Late Fees	4,777.00	1,396.00			4,777.00
80-244-00	Admin Expense>Bank Fees	5,864.00	3,150.00			5,864.00
80-247-00	Admin Expense>Corporate Tax	422.00	80.00			422.00
80-249-00	Admin Expense>Recruiting	6,939.00	957.00		5,500.00	1,439.00
				RJE - 6	5,500.00	
80-250-00	Admin Expense>Marketing & Advertising	15,874.00	20,178.00			15,874.00
80-251-00	Admin Expense>Bad Debt	85,345.00	99,447.00			85,345.00
80-252-00	Admin Expense>Startup Costs	0.00	800.00			0.00
80-700-00	Admin Expense>Contracted Service	20,185.00	21,052.00			20,185.00
80-811-80	Admin Expense>Director>Wages	135,871.00	130,247.00			135,871.00
80-839-80	Admin Expense>Admissions>Wages	72,692.00	67,520.00			72,692.00
80-840-80	Admin Expense>Business Office>Wages	180,703.00	137,374.00			180,703.00
80-842-80	Admin Expense>Marketing>Wages	7,760.00	35,304.00			7,760.00
80-880-00	Admin Expense>Payroll Taxes	22,117.00	17,033.00			22,117.00
80-881-00	Admin Expense>Workers Comp	1,146.00	5,535.00			1,146.00
80-882-00	Admin Expense>Health Insurance	4,479.00	22,971.00			4,479.00
80-883-00	Admin Expense>Other Benefits	0.00	0.00		(2,304.00)	2,304.00
				RJE - 2	(2,304.00)	
85-100-00	Employee Benefits Expense>Miscellaneous	10,873.00	0.00			10,873.00
85-148-00	Employee Benefits Expense>401K Employer Match	37,345.00	0.00			37,345.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	288,231.00	184,464.00			288,231.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	42,862.00	0.00			42,862.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	4,972.00	0.00			4,972.00
85-204-00	Employee Benefits Expense>Training & Education	0.00	0.00		(500.00)	500.00
				RJE - 2	0.00	
				RJE - 14	(500.00)	
85-245-00	Employee Benefits Expense>Background Checks	5,105.00	8,507.00		1,383.00	3,722.00
				RJE - 2	1,383.00	

Account	Description	FINAL	1st PP-FINAL	JE Ref #	RJE	UNADJ
		9/30/2023	9/30/2022			9/30/2023
85-881-00	Employee Benefits Expense>Workers Comp	41,125.00	0.00			41,125.00
85-882-00	Employee Benefits Expense>Health Insurance	186,543.00	0.00			186,543.00
91-121-00	Property Expense>Rent	419,801.00	480,000.00			419,801.00
91-161-00	Property Expense>RE Taxes	40,837.00	40,184.00			40,837.00
91-261-00	Property Expense>Personal Prop Taxes	12,670.00	10,878.00			12,670.00
92-000-00	Depreciation Expense	42,259.00	39,220.00		(1,536.00)	43,795.00
				RJE - 5	(1,536.00)	
94-000-00	Interest Expense	0.00	10.00			0.00
Marcum 101	Dentist	5,520.00	3,635.00		5,520.00	0.00
				RJE - 3	5,520.00	
Marcum 102	Cell Phone	725.00	929.00		725.00	0.00
				RJE - 1	725.00	
Marcum 108	Ambulance	5,618.00	4,339.00		5,618.00	0.00
				RJE - 10	5,618.00	
Marcum 109	Employee Food	870.00	6,421.00		870.00	0.00
				RJE - 2	870.00	
Marcum 110	Employee Relations	3,708.00	4,278.00		3,708.00	0.00
				RJE - 2	3,708.00	
Marcum 111	Discriminatory Bonus	2,250.00	9,750.00		2,250.00	0.00
				RJE - 2	2,250.00	
Marcum 113	Subscriptions	0.00	351.00			0.00
Marcum 117	IV Insertion Nurse	6,245.00	6,906.00		6,245.00	0.00
				RJE - 3	6,245.00	
Marcum 118	Respiratory Therapist	1,731.00	6,765.00		1,731.00	0.00
				RJE - 3	1,731.00	
Marcum 121	Leased Equipment	6,324.00	6,149.00		6,324.00	0.00
				RJE - 9	6,324.00	
Marcum 122	Indirect COVID Expense	0.00	0.00			0.00
				RJE - 2	0.00	
Marcum 123	Admin & General>COVID Related Expense	0.00	0.00			0.00
				RJE - 2	0.00	
Marcum 126	Holiday Party	283.00	453.00		283.00	0.00
				RJE - 2	283.00	
Marcum 127	401k Expense	22,786.00	13,369.00		22,786.00	0.00
				RJE - 2	22,786.00	
Marcum 128	Contracted LPN	0.00	328,901.00			0.00
Marcum 129	Contracted RN Administrative	0.00	480.00			0.00
Marcum 130	Non-Movable Equipment	7,679.00	7,679.00		7,679.00	0.00
				RJE - 5	7,679.00	
Marcum 132	Non-Movable Depreciation Expense	1,536.00	1,536.00		1,536.00	0.00
				RJE - 5	1,536.00	
Marcum 133	Dietitian	17,833.00	0.00		17,833.00	0.00
				RJE - 7	17,833.00	
Marcum 134	Miscellaneous	20.00	0.00		20.00	0.00
				RJE - 8	20.00	
Marcum 135	ERC>Reversal of Payroll Taxes	184,464.00	0.00		184,464.00	0.00
				RJE - 12	184,464.00	
Total		0.00	0.00		0.00	0.00
Net (Income) Loss		155,840.00	209,486.00		0.00	155,840.00

Client: Skyview Center
 Engagement: Medicald - Skyview Center
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Combined Detail LS

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators			0.00	135,871.00	130,247.00
80-811-80	Admin Expense>Director>Wages	135,871.00				
Subtotal [2]	Administrators	<u>135,871.00</u>		<u>0.00</u>	<u>135,871.00</u>	<u>130,247.00</u>
Subgroup : [4]	Other Administrative Salaries			0.00	180,703.00	137,374.00
80-840-80	Admin Expense>Business Office>Wages	180,703.00				
Subtotal [4]	Other Administrative Salaries	<u>180,703.00</u>		<u>0.00</u>	<u>180,703.00</u>	<u>137,374.00</u>
Subgroup : [5A]	Head Dietitian			0.00	14,497.00	27,797.00
70-833-80	Dietary Expense>Dietician>Wages	14,497.00				
Subtotal [5A]	Head Dietitian	<u>14,497.00</u>		<u>0.00</u>	<u>14,497.00</u>	<u>27,797.00</u>
Subgroup : [5B]	Food Service Supervisor			0.00	62,871.00	58,174.00
70-811-80	Dietary Expense>Director>Wages	62,871.00				
Subtotal [5B]	Food Service Supervisor	<u>62,871.00</u>		<u>0.00</u>	<u>62,871.00</u>	<u>58,174.00</u>
Subgroup : [5C]	Dietary Workers			0.00	251,217.00	253,329.00
70-831-80	Dietary Expense>Aide>Wages	251,217.00				
70-832-80	Dietary Expense>Cook>Wages	95,549.00			95,549.00	81,939.00
Subtotal [5C]	Dietary Workers	<u>346,766.00</u>		<u>0.00</u>	<u>346,766.00</u>	<u>336,268.00</u>
Subgroup : [6A]	Head Housekeeper			0.00	0.00	10,286.00
72-811-80	Housekeeping Expense>Director>Wages	0.00				
Subtotal [6A]	Head Housekeeper	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>10,286.00</u>
Subgroup : [6B]	Other Housekeeping Workers			0.00	273,005.00	206,953.00
72-831-80	Housekeeping Expense>Aide>Wages	273,005.00				
Subtotal [6B]	Other Housekeeping Workers	<u>273,005.00</u>		<u>0.00</u>	<u>273,005.00</u>	<u>206,953.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance			0.00	75,806.00	68,148.00
75-811-80	Maintenance Expense>Director>Wages	75,806.00				
Subtotal [7A]	Engineer or Chief of Maintenance	<u>75,806.00</u>		<u>0.00</u>	<u>75,806.00</u>	<u>68,148.00</u>
Subgroup : [7B]	Other Maintenance Workers			0.00	44,671.00	23,886.00
75-829-80	Maintenance Expense>Staff>Wages	44,671.00				
Subtotal [7B]	Other Maintenance Workers	<u>44,671.00</u>		<u>0.00</u>	<u>44,671.00</u>	<u>23,886.00</u>
Subgroup : [8B]	Other Laundry Workers			0.00	2,825.00	39,910.00
73-831-80	Laundry Expense>Aide>Wages	2,825.00				
Subtotal [8B]	Other Laundry Workers	<u>2,825.00</u>		<u>0.00</u>	<u>2,825.00</u>	<u>39,910.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director			0.00	151,112.00	139,477.00
81-811-80	Nursing Admin Expense>Director>Wages	151,112.00				
81-812-80	Nursing Admin Expense>Assistant Director>Wages	0.00			0.00	46,040.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>151,112.00</u>		<u>0.00</u>	<u>151,112.00</u>	<u>185,517.00</u>
Subgroup : [12B1]	RNs - Direct Care			0.00	144,704.00	128,972.00
80-808-80	Nursing Expense>RN>Wages	144,704.00				
80-809-80	Nursing Expense>RN Supervisor>Wages	551,296.00			551,296.00	281,850.00
Subtotal [12B1]	RNs - Direct Care	<u>696,000.00</u>		<u>0.00</u>	<u>696,000.00</u>	<u>410,822.00</u>
Subgroup : [12B2]	RNs - Administrative			0.00	29,200.00	25,600.00
80-212-00	Nursing Expense>Clinical Consultants	29,200.00				
81-817-80	Nursing Admin Expense>MDS / RNAC>Wages	122,687.00			122,687.00	191,523.00
Subtotal [12B2]	RNs - Administrative	<u>151,887.00</u>		<u>0.00</u>	<u>151,887.00</u>	<u>217,123.00</u>
Subgroup : [12C1]	LPNs - Direct Care			0.00	1,181,583.00	887,499.00
80-805-80	Nursing Expense>LPN>Wages	1,181,583.00				
80-805-90	Nursing Expense>LPN>Sick/Vac	0.00			0.00	236.00
Subtotal [12C1]	LPNs - Direct Care	<u>1,181,583.00</u>		<u>0.00</u>	<u>1,181,583.00</u>	<u>887,735.00</u>
Subgroup : [12D]	Aides and Attendants			0.00	1,689,320.00	963,673.00
80-801-80	Nursing Expense>CNA>Wages	1,689,320.00				
Subtotal [12D]	Aides and Attendants	<u>1,689,320.00</u>		<u>0.00</u>	<u>1,689,320.00</u>	<u>963,673.00</u>
Subgroup : [12H]	Recreation Workers			0.00	54,429.00	60,159.00
71-811-80	Activity Expense>Director>Wages	54,429.00				
71-831-80	Activity Expense>Aide>Wages	38,868.00			38,868.00	24,575.00
Subtotal [12H]	Recreation Workers	<u>93,297.00</u>		<u>0.00</u>	<u>93,297.00</u>	<u>84,734.00</u>
Subgroup : [12M]	Social Workers/Case Management			0.00	91,349.00	62,851.00
69-811-80	Social Services Expense>Director>Wages	91,349.00				
Subtotal [12M]	Social Workers/Case Management	<u>91,349.00</u>		<u>0.00</u>	<u>91,349.00</u>	<u>62,851.00</u>
Subgroup : [12N]	Marketing			0.00	7,760.00	35,304.00
80-842-80	Admin Expense>Marketing>Wages	7,760.00				

Subtotal [12N]	Marketing	7,760.00	0.00	7,760.00	35,304.00
Subgroup : [12O]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	(4,463.00)	4,463.00	0.00	18,305.00
80-839-80	Admin Expense>Admissions>Wages	72,692.00	0.00	72,692.00	67,520.00
Subtotal [12O]	Other	68,229.00	4,463.00	72,692.00	85,825.00
Total [10-A]	Salaries and Wages	5,267,552.00	4,463.00	5,272,015.00	3,971,627.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
Marcum 133	Dietitian	0.00	17,833.00	17,833.00	0.00
Subtotal [1]	Dietitian	0.00	17,833.00	17,833.00	0.00
Subgroup : [2]	Dentist				
Marcum 101	Dentist	0.00	5,520.00	5,520.00	3,635.00
Subtotal [2]	Dentist	0.00	5,520.00	5,520.00	3,635.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	24,156.00	0.00	24,156.00	19,364.00
Subtotal [3]	Pharmacist	24,156.00	0.00	24,156.00	19,364.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	247,859.00	0.00	247,859.00	268,055.00
Subtotal [5A]	PT - Resident Care	247,859.00	0.00	247,859.00	268,055.00
Subgroup : [6]	Social Worker				
69-700-34	Social Services Expense>Contracted Service>COVID	0.00	0.00	0.00	300.00
Subtotal [6]	Social Worker	0.00	0.00	0.00	300.00
Subgroup : [8A]	Medical Director				
61-750-34	Nursing Admin Expense>Medical Director>COVID19	30,000.00	0.00	30,000.00	30,000.00
Subtotal [8A]	Medical Director	30,000.00	0.00	30,000.00	30,000.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	107,931.00	0.00	107,931.00	74,446.00
Subtotal [9A]	ST - Resident Care	107,931.00	0.00	107,931.00	74,446.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	230,078.00	0.00	230,078.00	252,120.00
Subtotal [10A]	OT - Resident Care	230,078.00	0.00	230,078.00	252,120.00
Subgroup : [11A1]	RN's - Direct Care				
60-206-34	Nursing Expense>Clinical Services>COVID19	0.00	0.00	0.00	1.00
60-212-34	Nursing Expense>Clinical Consultants>COVID19	44,550.00	0.00	44,550.00	727,364.00
60-700-28	Nursing Expense>Contracted Service>CovidRN	93,871.00	0.00	93,871.00	0.00
Subtotal [11A1]	RN's - Direct Care	138,421.00	0.00	138,421.00	727,365.00
Subgroup : [11A2]	RN's - Administrative				
Marcum 129	Contracted RN Administrative	0.00	0.00	0.00	480.00
Subtotal [11A2]	RN's - Administrative	0.00	0.00	0.00	480.00
Subgroup : [11B1]	LPN's - Direct Care				
80-700-29	Nursing Expense>Contracted Service>CovidLPN	50,363.00	0.00	50,363.00	0.00
Marcum 128	Contracted LPN	0.00	0.00	0.00	328,901.00
Subtotal [11B1]	LPN's - Direct Care	50,363.00	0.00	50,363.00	328,901.00
Subgroup : [11C]	Aides				
60-700-34	Nursing Expense>Contracted Service>COVID19	0.00	0.00	0.00	1,402,224.00
60-700-39	Nursing Expense>Contracted Service>CovidCNA	120,543.00	0.00	120,543.00	0.00
Subtotal [11C]	Aides	120,543.00	0.00	120,543.00	1,402,224.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	13,496.00	(13,496.00)	0.00	0.00
68-700-34	Therapy Expense>Contracted Service>Covid19	0.00	0.00	0.00	300.00
Marcum 117	IV Insertion Nurse	0.00	6,245.00	6,245.00	6,906.00
Marcum 118	Respiratory Therapist	0.00	1,731.00	1,731.00	6,765.00
Subtotal [12]	Other	13,496.00	(5,520.00)	7,976.00	13,971.00
Total [13-B]	Professional Fees	962,847.00	17,833.00	980,680.00	3,120,861.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	10,935.00	0.00	10,935.00	39,222.00
69-881-00	Social Services Expense>Workers Comp	218.00	0.00	218.00	944.00
70-881-00	Dietary Expense>Workers Comp	1,335.00	0.00	1,335.00	6,309.00
71-881-00	Activity Expense>Workers Comp	186.00	0.00	186.00	1,288.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	851.00	0.00	851.00	3,836.00
75-881-00	Maintenance Expense>Workers Comp	330.00	0.00	330.00	1,380.00
80-881-00	Admin Expense>Workers Comp	1,146.00	0.00	1,146.00	5,535.00
85-881-00	Employee Benefits Expense>Workers Comp	41,125.00	0.00	41,125.00	0.00
Subtotal [1A1]	Workmen's Compensation	56,126.00	0.00	56,126.00	58,514.00
Subgroup : [1A3]	Unemployment Insurance				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	42,862.00	0.00	42,862.00	0.00

85-156-83	Employee Benefits Expense>PR Taxes>FUI	4,972.00	0.00	4,972.00	0.00
Subtotal [1A3]	Unemployment Insurance	47,834.00	0.00	47,834.00	0.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	224,518.00	(184,464.00)	40,054.00	108,717.00
69-880-00	Social Services Expense>Payroll Taxes	3,832.00	0.00	3,832.00	3,111.00
70-880-00	Dietary Expense>Payroll Taxes	26,230.00	0.00	26,230.00	19,622.00
71-880-00	Activity Expense>Payroll Taxes	5,430.00	0.00	5,430.00	5,422.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	17,781.00	0.00	17,781.00	12,296.00
75-880-00	Maintenance Expense>Payroll Taxes	7,033.00	0.00	7,033.00	4,521.00
80-880-00	Admin Expense>Payroll Taxes	22,117.00	0.00	22,117.00	17,033.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	288,231.00	0.00	288,231.00	184,464.00
Subtotal [1A4]	Social Security (FICA)	595,172.00	(184,464.00)	410,708.00	355,166.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	42,730.00	0.00	42,730.00	162,537.00
69-882-00	Social Services Expense>Health Insurance	860.00	0.00	860.00	3,905.00
70-882-00	Dietary Expense>Health Insurance	5,226.00	0.00	5,226.00	26,156.00
71-882-00	Activity Expense>Health Insurance	723.00	0.00	723.00	5,307.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	3,331.00	0.00	3,331.00	15,899.00
75-882-00	Maintenance Expense>Health Insurance	1,288.00	0.00	1,288.00	5,712.00
80-882-00	Admin Expense>Health Insurance	4,479.00	0.00	4,479.00	22,971.00
85-882-00	Employee Benefits Expense>Health Insurance	186,543.00	0.00	186,543.00	0.00
Subtotal [1A5]	Health Insurance	245,180.00	0.00	245,180.00	242,487.00
Subgroup : [1A7]	Pensions				
85-148-00	Employee Benefits Expense>401K Employer Match	37,345.00	0.00	37,345.00	0.00
Subtotal [1A7]	Pensions	37,345.00	0.00	37,345.00	0.00
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	22,833.00	(22,833.00)	0.00	0.00
69-883-00	Social Services Expense>Other Benefits	426.00	(426.00)	0.00	0.00
70-883-00	Dietary Expense>Other Benefits	2,729.00	(2,729.00)	0.00	0.00
71-883-00	Activity Expense>Other Benefits	483.00	(483.00)	0.00	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,803.00	(1,803.00)	0.00	0.00
75-883-00	Maintenance Expense>Other Benefits	702.00	(702.00)	0.00	0.00
80-883-00	Admin Expense>Other Benefits	2,304.00	(2,304.00)	0.00	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	10,873.00	0.00	10,873.00	0.00
85-204-00	Employee Benefits Expense>Training & Education	500.00	(500.00)	0.00	0.00
Marcum 127	401k Expense	0.00	22,788.00	22,788.00	13,369.00
Subtotal [1A9]	Other	42,653.00	(8,994.00)	33,659.00	13,369.00
Subgroup : [1C]	Bad Debts				
80-251-00	Admin Expense>Bad Debt	85,345.00	0.00	85,345.00	99,447.00
Subtotal [1C]	Bad Debts	85,345.00	0.00	85,345.00	99,447.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	29,818.00	0.00	29,818.00	39,003.00
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00	0.00	0.00	1,015.00
Subtotal [1D]	Accounting and Auditing	29,818.00	0.00	29,818.00	40,018.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	23,091.00	12,569.00	35,660.00	54,102.00
Subtotal [1E]	Legal	23,091.00	12,569.00	35,660.00	54,102.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	10,539.00	0.00	10,539.00	17,951.00
80-184-00	Admin Expense>Minor Equip & Supplies	861.00	0.00	861.00	584.00
80-208-00	Admin Expense>Equip-Rental	6,324.00	(6,324.00)	0.00	0.00
Subtotal [1G]	Office Supplies	17,524.00	(6,324.00)	11,200.00	18,535.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	11,065.00	(725.00)	10,340.00	8,312.00
Subtotal [1H1]	Telephone and Telegraph	11,065.00	(725.00)	10,340.00	8,312.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 102	Cell Phone	0.00	725.00	725.00	929.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	725.00	725.00	929.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	422.00	0.00	422.00	80.00
Subtotal [1J]	Corporation Business Taxes	422.00	0.00	422.00	80.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	496,787.00	0.00	496,787.00	514,571.00
Subtotal [1K3]	Resident Day User Fee	496,787.00	0.00	496,787.00	514,571.00
Total [15]	Expenditures Other than Salaries	1,688,362.00	(187,213.00)	1,501,149.00	1,405,550.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
80-213-00	Nursing Expense>Transportation	6,306.00	(5,618.00)	688.00	630.00
Subtotal [1]	Resident Travel and Entertainment	6,306.00	(5,618.00)	688.00	630.00
Subgroup : [2]	Holiday Parties for Staff				

Marcum 126	Holiday Party	0.00	283.00	283.00	453.00
Subtotal [2]	Holiday Parties for Staff	0.00	283.00	283.00	453.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	1,302.00	0.00	1,302.00	1,435.00
80-236-04	Admin Expense>Travel>Allowable	3,314.00	0.00	3,314.00	9,376.00
Subtotal [4]	Employee Travel	4,616.00	0.00	4,616.00	10,811.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	1,200.00	850.00	2,050.00	484.00
70-204-00	Dietary Expense>Training & Education	0.00	0.00	0.00	525.00
80-204-00	Admin Expense>Training & Education	995.00	0.00	995.00	783.00
80-233-00	Admin Expense>Seminars	(21.00)	0.00	(21.00)	323.00
Subtotal [5]	Education Expense	2,174.00	850.00	3,024.00	2,095.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	1,439.00	5,500.00	6,939.00	957.00
Subtotal [M1]	Advertising Help Wanted	1,439.00	5,500.00	6,939.00	957.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	15,874.00	0.00	15,874.00	20,178.00
Subtotal [M3]	Advertising Other	15,874.00	0.00	15,874.00	20,178.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	1,601.00	0.00	1,601.00	2,190.00
80-209-34	Admin Expense>Postage>COVID19	0.00	0.00	0.00	138.00
Subtotal [M7]	Postage	1,601.00	0.00	1,601.00	2,328.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	370.00	(370.00)	0.00	0.00
Subtotal [M8]	Dues and Membership Fees to Professional Assoc	370.00	(370.00)	0.00	0.00
Subgroup : [M9]	Subscriptions				
Marcum 113	Subscriptions	0.00	0.00	0.00	351.00
Subtotal [M9]	Subscriptions	0.00	0.00	0.00	351.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	3,024.00	0.00	3,024.00	2,452.00
80-230-00	Admin Expense>Data Processing	67,701.00	0.00	67,701.00	55,074.00
80-240-00	Admin Expense>Professional Fees	249,644.00	(18,069.00)	231,575.00	249,650.00
80-700-00	Admin Expense>Contracted Service	20,185.00	0.00	20,185.00	21,052.00
Subtotal [M11]	Services Provided by Contract	340,554.00	(18,069.00)	322,485.00	328,228.00
Subgroup : [M13]	Other				
51-035-34	Other Rev>ERC>COVID19	243,517.00	0.00	243,517.00	(955,776.00)
80-234-00	Admin Expense>Licenses	976.00	0.00	976.00	1,672.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	1,518.00	0.00	1,518.00	248.00
80-243-00	Admin Expense>Late Fees	4,777.00	0.00	4,777.00	1,396.00
80-244-00	Admin Expense>Bank Fees	5,884.00	0.00	5,884.00	3,150.00
80-252-00	Admin Expense>Startup Costs	0.00	0.00	0.00	800.00
85-245-00	Employee Benefits Expense>Background Checks	3,722.00	1,383.00	5,105.00	8,507.00
Marcum 109	Employee Food	0.00	870.00	870.00	6,421.00
Marcum 110	Employee Relations	0.00	3,708.00	3,708.00	4,278.00
Marcum 111	Discriminatory Bonus	0.00	2,250.00	2,250.00	9,750.00
Marcum 134	Miscellaneous	0.00	20.00	20.00	0.00
Marcum 135	ERC>Reversal of Payroll Taxes	0.00	184,464.00	184,464.00	0.00
Subtotal [M13]	Other	250,374.00	192,695.00	453,069.00	(919,554.00)
Total [16]	Expenditures Other than Salaries (cont'd) - Admin.	633,308.00	175,271.00	808,579.00	(553,523.00)
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	24,532.00	0.00	24,532.00	18,338.00
70-178-00	Dietary Expense>Food	209,535.00	0.00	209,535.00	210,464.00
71-178-00	Activity Expense>Food	1,621.00	0.00	1,621.00	2,150.00
Subtotal [2A1]	Raw Food	235,688.00	0.00	235,688.00	230,952.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	17,011.00	0.00	17,011.00	20,424.00
70-183-34	Dietary Expense>Supplies>COVID19	0.00	0.00	0.00	236.00
70-184-00	Dietary Expense>Minor Equip & Supplies	1,378.00	0.00	1,378.00	689.00
Subtotal [2A2]	Non-Food Supplies	18,389.00	0.00	18,389.00	21,349.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	17,833.00	(17,833.00)	0.00	495.00
Subtotal [2B]	Purchased Services	17,833.00	(17,833.00)	0.00	495.00
Total [18]	Dietary Basis for Allocation of Costs	271,910.00	(17,833.00)	254,077.00	252,796.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-34	Laundry Expense>Contracted Service>COVID19	0.00	0.00	0.00	111,013.00
Subtotal [3B]	Purchased Services	0.00	0.00	0.00	111,013.00
Subgroup : [3C]	Other				

73-183-00	Laundry Expense>Supplies	7,548.00	0.00	7,548.00	3,631.00
Subtotal [3C]	Other	7,548.00	0.00	7,548.00	3,631.00
Total [19]	Laundry-Basis for Allocation of Costs	7,548.00	0.00	7,548.00	114,644.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	19,649.00	0.00	19,649.00	21,383.00
72-183-34	Housekeeping Expense>Supplies>COVID19	86.00	0.00	86.00	0.00
Subtotal [4C]	Other	19,735.00	0.00	19,735.00	21,383.00
Subgroup : [5A2]	Purchased from				
62-000-00	Pharmacy Expense	777.00	0.00	777.00	0.00
62-102-00	Pharmacy Expense>Medicare A	95,079.00	0.00	95,079.00	0.00
62-105-00	Pharmacy Expense>HMO	17,335.00	0.00	17,335.00	0.00
62-111-00	Pharmacy Expense>Medicaid	12,304.00	0.00	12,304.00	0.00
62-145-00	Pharmacy Expense>RX	49,071.00	0.00	49,071.00	130,783.00
Subtotal [5A2]	Purchased from	174,566.00	0.00	174,566.00	130,783.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	1,465.00	0.00	1,465.00	1,502.00
Subtotal [5B]	Medicine Cabinet Drugs	1,465.00	0.00	1,465.00	1,502.00
Subgroup : [5D]	Ambulance/Limousine				
Marcum 108	Ambulance	0.00	5,618.00	5,618.00	4,339.00
Subtotal [5D]	Ambulance/Limousine	0.00	5,618.00	5,618.00	4,339.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	3,075.00	0.00	3,075.00	2,021.00
Subtotal [5E2]	Oxygen - Other	3,075.00	0.00	3,075.00	2,021.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	3,617.00	0.00	3,617.00	6,543.00
Subtotal [5F]	X-Rays and related radiological	3,617.00	0.00	3,617.00	6,543.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	21,266.00	0.00	21,266.00	16,250.00
64-224-34	Other Ancillary Expense>Lab>COVID19	12.00	0.00	12.00	232.00
Subtotal [5H]	Laboratory	21,278.00	0.00	21,278.00	16,482.00
Subgroup : [5I]	Recreation				
71-183-00	Activity Expense>Supplies	2,408.00	0.00	2,408.00	2,547.00
71-183-34	Activity Expense>Supplies>COVID19	0.00	0.00	0.00	50.00
71-202-00	Activity Expense>Resident Missing Items	604.00	0.00	604.00	523.00
71-700-00	Activity Expense>Contracted Service	4,730.00	0.00	4,730.00	975.00
Subtotal [5I]	Recreation	7,742.00	0.00	7,742.00	4,095.00
Subgroup : [5L]	Cable Television				
80-232-00	Admin Expense>Cable TV	14,225.00	0.00	14,225.00	13,228.00
Subtotal [5L]	Cable Television	14,225.00	0.00	14,225.00	13,228.00
Subgroup : [5M]	Other				
60-183-00	Nursing Expense>Supplies	97,300.00	0.00	97,300.00	117,280.00
60-183-34	Nursing Expense>Supplies>COVID19	5,098.00	0.00	5,098.00	24,120.00
60-184-00	Nursing Expense>Minor Equip & Supplies	10,099.00	0.00	10,099.00	6,467.00
60-185-00	Nursing Expense>Incontinence Supplies	126.00	0.00	126.00	58.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,967.00	0.00	1,967.00	1,286.00
60-208-00	Nursing Expense>Equip-Rental	18,387.00	0.00	18,387.00	37,170.00
60-230-00	Nursing Expense>Data Processing	6,181.00	0.00	6,181.00	5,404.00
60-230-34	Nursing Expense>Data Processing>COVID19	457.00	0.00	457.00	4,473.00
Subtotal [5M]	Other	141,615.00	0.00	141,615.00	196,258.00
Total [20]	Housekeeping and Resident Care Basis for Allocat	387,318.00	5,618.00	392,936.00	396,634.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	2,022.00	0.00	2,022.00	997.00
70-207-00	Dietary Expense>Repairs & Maint	1,082.00	0.00	1,082.00	1,195.00
75-183-34	Maintenance Expense>Supplies>COVID19	0.00	0.00	0.00	64.00
75-207-00	Maintenance Expense>Repairs & Maint	50,294.00	0.00	50,294.00	54,248.00
Subtotal [6A]	Repairs and Maintenance	53,398.00	0.00	53,398.00	56,504.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	40,499.00	0.00	40,499.00	32,430.00
Subtotal [6B]	Heat	40,499.00	0.00	40,499.00	32,430.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	111,600.00	0.00	111,600.00	94,106.00
Subtotal [6C]	Light & Power	111,600.00	0.00	111,600.00	94,106.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	56,951.00	0.00	56,951.00	66,517.00
Subtotal [6D]	Water	56,951.00	0.00	56,951.00	96,517.00
Subgroup : [6E]	Equipment Lease				

Marcum 121	Leased Equipment	0.00	6,324.00	6,324.00	6,149.00
Subtotal [6E]	Equipment Lease	0.00	6,324.00	6,324.00	6,149.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	8,177.00	0.00	8,177.00	14,912.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	3,411.00	0.00	3,411.00	2,655.00
75-205-00	Maintenance Expense>Sanitation & Incineration	21,628.00	0.00	21,628.00	22,714.00
75-208-00	Maintenance Expense>Equip-Rental	58.00	0.00	58.00	508.00
75-217-00	Maintenance Expense>Extermination	1,755.00	0.00	1,755.00	2,243.00
75-218-00	Maintenance Expense>Snow Removal	3,770.00	0.00	3,770.00	10,289.00
75-219-00	Maintenance Expense>Landscaping	5,975.00	0.00	5,975.00	6,355.00
75-220-00	Maintenance Expense>Fire Drill	6,705.00	0.00	6,705.00	4,783.00
75-700-00	Maintenance Expense>Contracted Service	30,504.00	0.00	30,504.00	35,559.00
Subtotal [6F]	Other	81,983.00	0.00	81,983.00	99,998.00
Subgroup : [7C]	Non-movable Equipment				
Marcum 132	Non-Movable Depreciation Expense	0.00	1,536.00	1,536.00	1,536.00
Subtotal [7C]	Non-movable Equipment	0.00	1,536.00	1,536.00	1,536.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	43,795.00	(1,536.00)	42,259.00	39,220.00
Subtotal [7D]	Movable Equipment	43,795.00	(1,536.00)	42,259.00	39,220.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	419,801.00	0.00	419,801.00	480,000.00
Subtotal [9]	Rental Payments	419,801.00	0.00	419,801.00	480,000.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	40,837.00	0.00	40,837.00	40,184.00
Subtotal [10B]	Real estate taxes paid by lessor	40,837.00	0.00	40,837.00	40,184.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	12,670.00	0.00	12,670.00	10,878.00
Subtotal [10C]	Personal property taxes	12,670.00	0.00	12,670.00	10,878.00
Total [22]	Maintenance and Property	861,534.00	6,324.00	867,858.00	957,522.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	0.00	0.00	0.00	10.00
Subtotal [12D]	Other Interest Expense	0.00	0.00	0.00	10.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	16,911.00	0.00	16,911.00	13,996.00
Subtotal [14A]	Insurance on Property	16,911.00	0.00	16,911.00	13,996.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	171,430.00	0.00	171,430.00	160,846.00
80-163-00	Admin Expense>Insurance - EPLI	2,731.00	0.00	2,731.00	3,442.00
80-164-00	Admin Expense>Surety Bond	300.00	0.00	300.00	650.00
Subtotal [14C3]	Other	174,461.00	0.00	174,461.00	164,938.00
Total [27]	Interest and Insurance	191,372.00	0.00	191,372.00	178,944.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(5,387,468.00)	0.00	(5,387,468.00)	(5,734,907.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	(10,875.00)	0.00	(10,875.00)	0.00
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(6,526.00)	0.00	(6,526.00)	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(5,406,869.00)	0.00	(5,406,869.00)	(5,734,907.00)
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(1,808,924.00)	0.00	(1,608,924.00)	(2,376,772.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustme	27,922.00	0.00	27,922.00	0.00
Subtotal [3A]	Medicare Residents (All inclusive)	(1,781,002.00)	0.00	(1,781,002.00)	(2,376,772.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	30,376.00	0.00	30,376.00	8,878.00
Subtotal [3B]	Medicare room and board contractual allowance	30,376.00	0.00	30,376.00	8,878.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(233,405.00)	0.00	(233,405.00)	(184,697.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	930.00	0.00	930.00	0.00
40-105-00	Room & Board Revenue>HMO	(204,210.00)	0.00	(204,210.00)	(93,930.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Ad	(232.00)	0.00	(232.00)	0.00
40-109-00	Room & Board Revenue>Hosp/Plce	(92,158.00)	0.00	(92,158.00)	(111,654.00)
Subtotal [4A]	Private-pay residents and other	(529,075.00)	0.00	(529,075.00)	(390,281.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	18.00	0.00	18.00	0.00
Subtotal [4B]	Private-pay room and board contractual allowance	18.00	0.00	18.00	0.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(119,236.00)	0.00	(119,236.00)	(103,716.00)
Subtotal [5A]	Prescription Drugs - Medicare	(119,236.00)	0.00	(119,236.00)	(103,716.00)

Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	119,236.00	0.00	119,236.00	103,716.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowan	119,236.00	0.00	119,236.00	103,716.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(113,621.00)	0.00	(113,621.00)	(161,664.00)
42-103-00	PT Revenue>Medicare B	(172,109.00)	0.00	(172,109.00)	(198,203.00)
Subtotal [7A]	Physical Therapy - Medicare	(285,730.00)	0.00	(285,730.00)	(359,867.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	113,621.00	0.00	113,621.00	161,664.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowanc	113,621.00	0.00	113,621.00	161,664.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-105-00	PT Revenue>HMO	(38,495.00)	0.00	(38,495.00)	(15,572.00)
42-111-00	PT Revenue>Medicaid	(80,802.00)	0.00	(80,802.00)	(100,567.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(119,297.00)	0.00	(119,297.00)	(116,239.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	29,673.00	0.00	29,673.00	14,728.00
42-111-01	PT Revenue>Medicaid>C/A	80,802.00	0.00	80,802.00	100,567.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allo	110,475.00	0.00	110,475.00	115,395.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(68,322.00)	0.00	(68,322.00)	(65,685.00)
44-103-00	ST Revenue>Medicare B	(111,184.00)	0.00	(111,184.00)	(81,724.00)
Subtotal [8A]	Speech Therapy - Medicare	(179,506.00)	0.00	(179,506.00)	(147,409.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	68,322.00	0.00	68,322.00	65,685.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	68,322.00	0.00	68,322.00	65,685.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>HMO	(22,426.00)	0.00	(22,426.00)	(10,384.00)
44-111-00	ST Revenue>Medicaid	(65,930.00)	0.00	(65,930.00)	(56,512.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(88,356.00)	0.00	(88,356.00)	(66,896.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	17,069.00	0.00	17,069.00	10,317.00
44-111-01	ST Revenue>Medicaid>C/A	65,930.00	0.00	65,930.00	56,512.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allow	82,999.00	0.00	82,999.00	66,829.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(103,085.00)	0.00	(103,085.00)	(160,028.00)
43-103-00	OT Revenue>Medicare B	(174,763.00)	0.00	(174,763.00)	(184,102.00)
Subtotal [9A]	Occupational Therapy - Medicare	(277,848.00)	0.00	(277,848.00)	(344,130.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	103,085.00	0.00	103,085.00	160,028.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allo	103,085.00	0.00	103,085.00	160,028.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-105-00	OT Revenue>HMO	(30,813.00)	0.00	(30,813.00)	(15,274.00)
43-111-00	OT Revenue>Medicaid	(66,010.00)	0.00	(66,010.00)	(92,216.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(96,823.00)	0.00	(96,823.00)	(107,490.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	29,230.00	0.00	29,230.00	13,319.00
43-111-01	OT Revenue>Medicaid>C/A	66,010.00	0.00	66,010.00	92,216.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual	95,240.00	0.00	95,240.00	105,535.00
Subgroup : [10A]	Other - Medicare				
45-102-00	Radiology Rev>Medicare A	(1,484.00)	0.00	(1,484.00)	(3,397.00)
45-102-01	Radiology Rev>Medicare A>C/A	1,484.00	0.00	1,484.00	3,397.00
46-102-00	Lab Rev>Medicare A	(452.00)	0.00	(452.00)	(2,682.00)
46-102-01	Lab Rev>Medicare A>C/A	452.00	0.00	452.00	2,682.00
47-103-00	Other Ancillary Rev>Medicare B	(5,437.00)	0.00	(5,437.00)	(1,467.00)
47-103-14	Other Ancillary Rev>Medicare B>Sequester	7,289.00	0.00	7,289.00	1,747.00
51-102-34	Other Rev>Medicare A>COVID19	(200,980.00)	0.00	(200,980.00)	(614,341.00)
52-102-00	Revenue Adjustments>Medicare A	(366.00)	0.00	(366.00)	(3,856.00)
Subtotal [10A]	Other - Medicare	(199,514.00)	0.00	(199,514.00)	(617,917.00)
Subgroup : [10B]	Other - Non-medicare				
47-105-00	Other Ancillary Rev>HMO	(2,238.00)	0.00	(2,238.00)	16.00
47-111-00	Other Ancillary Rev>Medicaid	0.00	0.00	0.00	(263.00)
52-105-00	Revenue Adjustments>Commercial HMO	(3,714.00)	0.00	(3,714.00)	(8,098.00)
52-108-00	Revenue Adjustments>Hospice	(2.00)	0.00	(2.00)	(2,836.00)
52-111-00	Revenue Adjustments>Medicaid	(76.00)	0.00	(76.00)	0.00
52-123-00	Revenue Adjustments>Ancillary	(1,196.00)	0.00	(1,196.00)	1,956.00
Subtotal [10B]	Other - Non-medicare	(7,226.00)	0.00	(7,226.00)	(9,325.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(91,327.00)	0.00	(91,327.00)	(52.00)
Subtotal [15]	Interest Income	(91,327.00)	0.00	(91,327.00)	(52.00)

Subgroup : [18]	Other Revenue				
51-100-00	Other Rev>Miscellaneous	0.00	0.00	0.00	(72,590.00)
51-111-34	Other Rev>Medicaid>COVID19	0.00	0.00	0.00	(92,573.00)
51-818-00	Other Rev>Medical Records	(642.00)	(4,463.00)	(5,405.00)	(757.00)
Subtotal [18]	Other Revenue	(942.00)	(4,463.00)	(5,405.00)	(165,920.00)
Total [30]	Statement of Revenue	(8,459,379.00)	(4,463.00)	(8,463,842.00)	(9,733,191.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	(539.00)	0.00	(539.00)	(85.00)
10-010-41	Cash>Operating>Sky View	(17,842.00)	0.00	(17,842.00)	108,712.00
10-014-00	Cash>Petty Cash Facility	500.00	0.00	500.00	500.00
10-015-00	Cash>Petty Cash PNA	1,008.00	0.00	1,008.00	1,008.00
10-060-41	Cash>Resident Trust>Sky View	80,411.00	0.00	80,411.00	102,867.00
10-061-00	Cash>Care Cost	1,000.00	0.00	1,000.00	1,000.00
Subtotal [A1]	Cash	64,538.00	0.00	64,538.00	214,022.00
Subgroup : [A2]	Resident A/R				
11-102-00	Accounts Receivable>Medicare A	259,886.00	0.00	259,886.00	316,523.00
11-104-00	Accounts Receivable>Private	8,148.00	0.00	8,148.00	122,713.00
11-105-00	Accounts Receivable>HMO	73,838.00	0.00	73,838.00	72,362.00
11-109-00	Accounts Receivable>Hospice	126,077.00	0.00	126,077.00	92,694.00
11-111-00	Accounts Receivable>Medicaid	1,034,424.00	0.00	1,034,424.00	1,207,321.00
11-112-00	Accounts Receivable>Income	(123,512.00)	0.00	(123,512.00)	(123,800.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(23,107.00)	0.00	(23,107.00)	(90,058.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	(20,669.00)	0.00	(20,669.00)	30,139.00
11-123-00	Accounts Receivable>Ancillary	73,318.00	0.00	73,318.00	77,210.00
Subtotal [A2]	Resident A/R	1,408,203.00	0.00	1,408,203.00	1,705,306.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	7,428.00	0.00	7,428.00	(947,582.00)
12-124-00	Prepaid Expenses>Insurance	108,302.00	0.00	108,302.00	115,331.00
12-128-00	Prepaid Expenses>Taxes	14,070.00	0.00	14,070.00	13,129.00
12-881-00	Prepaid Expenses>Workers Comp	33,387.00	0.00	33,387.00	45,005.00
Subtotal [A5]	Prepaid Expenses	163,167.00	0.00	163,167.00	(774,117.00)
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	151,852.00	0.00	151,852.00	109,016.00
15-131-00	Accum Depn>Leasehold Improvements	(22,264.00)	0.00	(22,264.00)	(12,705.00)
Subtotal [B4]	Leasehold Improvements	129,588.00	0.00	129,588.00	96,311.00
Subgroup : [B5]	Non-Movable Equipment				
Marcum 130	Non-Movable Equipment	0.00	7,679.00	7,679.00	7,679.00
Subtotal [B5]	Non-Movable Equipment	0.00	7,679.00	7,679.00	7,679.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	34,156.00	(7,679.00)	26,477.00	26,477.00
14-133-00	Fixed Assets>Medical Equipment	81,181.00	0.00	81,181.00	78,522.00
14-134-00	Fixed Assets>Computer Hardware	42,144.00	0.00	42,144.00	42,144.00
14-135-00	Fixed Assets>Computer Software	25,864.00	0.00	25,864.00	25,864.00
14-305-00	Fixed Assets>Sales Use Tax	3,846.00	0.00	3,846.00	3,846.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(8,626.00)	0.00	(8,626.00)	(4,909.00)
15-133-00	Accum Depn>Medical Equipment	(47,141.00)	0.00	(47,141.00)	(30,994.00)
15-134-00	Accum Depn>Computer Hardware	(20,432.00)	0.00	(20,432.00)	(12,003.00)
15-135-00	Accum Depn>Computer Software	(14,770.00)	0.00	(14,770.00)	(9,587.00)
15-305-00	Accum Depn>Sales Use Tax	(2,860.00)	0.00	(2,860.00)	(2,091.00)
Subtotal [B6]	Movable Equipment	93,362.00	(7,679.00)	85,683.00	117,259.00
Subgroup : [B9]	Other Fixed Assets				
14-138-00	Fixed Assets>CIP	10,083.00	0.00	10,083.00	19,601.00
Subtotal [B9]	Other Fixed Assets	10,083.00	0.00	10,083.00	19,601.00
Subgroup : [D1]	Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	25,865.00	0.00	25,865.00	25,865.00
Subtotal [D1]	Deferred Deposits	25,865.00	0.00	25,865.00	25,865.00
Subgroup : [D3]	Organization Expense				
14-252-00	Fixed Assets>Startup Costs	77,378.00	0.00	77,378.00	77,378.00
15-252-00	Accum Depn>Startup Costs	(77,378.00)	0.00	(77,378.00)	(77,378.00)
Subtotal [D3]	Organization Expense	0.00	0.00	0.00	0.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-27	Due To/(From)>Lowell	50,000.00	0.00	50,000.00	0.00
27-000-43	Due To/(From)>Realty Sky View	2,138,558.00	0.00	2,138,558.00	2,708,683.00
27-000-46	Due To/(From)>Regal Management 2.0	30,405.00	0.00	30,405.00	0.00
27-000-53	Due To/(From)>Woodlake	50,091.00	0.00	50,091.00	36.00
27-000-79	Due To/(From)>Pine View	41.00	0.00	41.00	41.00
27-000-80	Due To/(From)>Ridgeland	100,001.00	0.00	100,001.00	1.00
27-315-00	Due To/(From)>Fairview at Southport	3.00	0.00	3.00	3.00
27-316-00	Due To/(From)>Fairview at Greenwich	133.00	0.00	133.00	133.00
27-328-00	Due To/(From)>Michelle Cortina	70,000.00	0.00	70,000.00	70,000.00
27-400-00	Due to/(from)>Elli Mirilis	1,080,548.00	0.00	1,080,548.00	660,548.00
Subtotal [D6]	Loans to Owners or Related Parties	3,519,780.00	0.00	3,519,780.00	3,739,445.00

Subgroup : [D7]	Other Assets				
13-127-00	Due From>Old Owner	11,117.00	0.00	11,117.00	2,824.00
27-111-00	Due To/(From)>Medicaid	19,277.00	0.00	19,277.00	(54,964.00)
27-172-00	Due To/(From)>Vendor	3,265.00	0.00	3,265.00	2,648.00
Subtotal [D7]	Other Assets	33,659.00	0.00	33,659.00	(49,392.00)
Total [31-32]	Assets	5,448,245.00	0.00	5,448,245.00	5,101,979.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
20-000-00	Accounts Payable	(1,107,091.00)	0.00	(1,107,091.00)	(1,311,736.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	205.00	0.00	205.00	(7,348.00)
21-350-00	Other Current Payables>Resident Funds	(80,411.00)	0.00	(80,411.00)	(102,867.00)
21-864-00	Other Current Payable>Disability & Other Insurance	(396.00)	0.00	(396.00)	(396.00)
Subtotal [A1]	Trade A/P	(1,187,693.00)	0.00	(1,187,693.00)	(1,422,347.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(100,733.00)	0.00	(100,733.00)	(80,411.00)
23-156-00	Accrued Wages & Related>PR Taxes	(4,933.00)	0.00	(4,933.00)	(4,833.00)
23-157-00	Accrued Expenses>PTO	(77,885.00)	0.00	(77,885.00)	(77,885.00)
Subtotal [A4]	Accrued Payroll	(183,351.00)	0.00	(183,351.00)	(163,029.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
21-278-00	Other Current Payables>SWT Payable	(48.00)	0.00	(48.00)	(48.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(48.00)	0.00	(48.00)	(48.00)
Subgroup : [A12]	Other Current Liabilities				
24-000-00	Accrued Expenses	(132,507.00)	0.00	(132,507.00)	1,719,030.00
24-121-00	Accrued Expenses>Rent	186,199.00	0.00	186,199.00	0.00
24-123-00	Accrued Expenses>Ancillary	(4,355.00)	0.00	(4,355.00)	(8,249.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Ot	(79,822.00)	0.00	(79,822.00)	(113,229.00)
24-163-00	Accrued Expenses>Insurance - EPLI	(2,746.00)	0.00	(2,746.00)	(1,854.00)
24-165-00	Accrued Expenses>Insurance - Property	(7,023.00)	0.00	(7,023.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(19,326.00)	0.00	(19,326.00)	(11,911.00)
24-881-00	Accrued Expenses>Workers Comp	(28,313.00)	0.00	(28,313.00)	(38,182.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(35,313.00)	0.00	(35,313.00)	(236,293.00)
Subtotal [A12]	Other Current Liabilities	(123,206.00)	0.00	(123,206.00)	1,311,512.00
Subgroup : [B3]	Loans from Owners or Related Parties				
27-000-23	Due To/(From)>Taunton	0.00	0.00	0.00	617.00
27-000-24	Due To/(From)>Quincy	0.00	0.00	0.00	301.00
27-000-25	Due To/(From)>Greenfield	0.00	0.00	0.00	273.00
27-000-26	Due To/(From)>Holyoke	0.00	0.00	0.00	396.00
27-000-32	Due To/(From)>Worcester	(148.00)	0.00	(148.00)	0.00
27-000-40	Due To/(From)>Salmon Brook	(513,877.00)	0.00	(513,877.00)	(224,934.00)
27-000-42	Due To/(From)>Realty Salmon Brook	(50,000.00)	0.00	(50,000.00)	(50,000.00)
27-000-50	Due To/(From)>Sharon	(145,000.00)	0.00	(145,000.00)	0.00
27-000-55	Due To/(From)>Harwich	(254,000.00)	0.00	(254,000.00)	580,611.00
27-000-92	Due To/(From)>Regal Care Management Group	516,310.00	0.00	(441,239.00)	(125,239.00)
27-000-93	Due To/(From)>RC Holdings	(441,239.00)	0.00	(58,540.00)	980.00
27-000-95	Due To/(From)>Norwich	(59,540.00)	0.00	68,841.00	30,920.00
27-000-96	Due To/(From)>New London	68,841.00	0.00	68,841.00	(26,703.00)
27-109-00	Due To/(From)>Hospice	(26,703.00)	0.00	(26,703.00)	(26,703.00)
27-152-00	Due To/(From)>Employee	(19,514.00)	0.00	(19,514.00)	(19,237.00)
Subtotal [B3]	Loans from Owners or Related Parties	(924,870.00)	0.00	(924,870.00)	(32,015.00)
Subgroup : [B4]	Other Long-Term Liabilities				
27-105-00	Due To/(From)>HMO	(8,037.00)	0.00	(8,037.00)	(8,037.00)
27-112-00	Due To/(From)>Income	(16,261.00)	0.00	(16,261.00)	(16,261.00)
27-146-00	Due To/(From)>Social Security	(9,128.00)	0.00	(9,128.00)	0.00
28-127-00	Due To>Old Owner	(2,083.00)	0.00	(2,083.00)	(2,083.00)
Subtotal [B4]	Other Long-Term Liabilities	(35,509.00)	0.00	(35,509.00)	(26,381.00)
Total [33-34]	Liabilities	(2,454,677.00)	0.00	(2,454,677.00)	(332,308.00)
Group : [35]	Equity				
Subgroup : [B1]	Owner's Capital				
31-000-86	Partner's Equity>All Partners>Capital Draws	373,199.00	0.00	373,199.00	225,000.00
Subtotal [B1]	Owner's Capital	373,199.00	0.00	373,199.00	225,000.00
Subgroup : [B6]	Cumulated Earnings				
30-000-00	Retained Earnings	(5,179,139.00)	0.00	(5,179,139.00)	(5,106,535.00)
Subtotal [B6]	Cumulated Earnings	(5,179,139.00)	0.00	(5,179,139.00)	(5,106,535.00)
Total [35]	Equity	(4,805,940.00)	0.00	(4,805,940.00)	(4,881,535.00)
	NET (INCOME) LOSS	155,840.00	0.00	155,840.00	209,486.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **Skyview Center**
 Engagement: **Medicaid - Skyview Center**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone		725.00	
80-231-00	Admin Expense>Telephone			725.00
Total			725.00	725.00
Reclassifying Journal Entries JE # 2				
To reclass other employee benefits				
85-245-00	Employee Benefits Expense>Background Checks		1,383.00	
Marcum 109	Employee Food		870.00	
Marcum 110	Employee Relations		3,708.00	
Marcum 111	Discriminatory Bonus		2,250.00	
Marcum 126	Holiday Party		283.00	
Marcum 127	401k Expense		22,786.00	
61-883-00	Nursing Admin Expense>Other Benefits			22,833.00
69-883-00	Social Services Expense>Other Benefits			426.00
70-883-00	Dietary Expense>Other Benefits			2,729.00
71-883-00	Activity Expense>Other Benefits			483.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			1,803.00
75-883-00	Maintenance Expense>Other Benefits			702.00
80-883-00	Admin Expense>Other Benefits			2,304.00
85-204-00	Employee Benefits Expense>Training & Education			
Marcum 122	Indirect COVID Expense			
Marcum 123	Admin & General>COVID Related Expense			
Total			31,280.00	31,280.00
Reclassifying Journal Entries JE # 3				
To reclass Dental Expense, Insertion Nurse, Respiratory Therapist out of Clinical Services to the correct line of the CR				
Marcum 101	Dentist		5,520.00	
Marcum 117	IV Insertion Nurse		6,245.00	
Marcum 118	Respiratory Therapist		1,731.00	
60-206-00	Nursing Expense>Clinical Services			13,496.00
Total			13,496.00	13,496.00
Reclassifying Journal Entries JE # 5				
Reclassifying PY adjustment that was not made in 2023 TB				
Marcum 130	Non-Movable Equipment		7,679.00	
Marcum 132	Non-Movable Depreciation Expense		1,536.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			7,679.00
92-000-00	Depreciation Expense			1,536.00
Total			9,215.00	9,215.00
Reclassifying Journal Entries JE # 6				
To reclass Legal Fees from professional fees				
80-238-00	Admin Expense>Legal Fees		12,569.00	
80-249-00	Admin Expense>Recruiting		5,500.00	
80-240-00	Admin Expense>Professional Fees			18,069.00
Total			18,069.00	18,069.00
Reclassifying Journal Entries JE # 7				
To reclass Dietitian to the correct page				
Marcum 133	Dietitian		17,833.00	
70-700-00	Dietary Expense>Contracted Service			17,833.00
Total			17,833.00	17,833.00
Reclassifying Journal Entries JE # 8				
To Reclass Death Certificate listed in Dues and fees to Miscellaneous				
Marcum 134	Miscellaneous		20.00	
80-235-00	Admin Expense>Dues & Subscriptions			20.00
Total			20.00	20.00
Reclassifying Journal Entries JE # 9				
To reclass Items out of Rental and into Leased				
Marcum 121	Leased Equipment		6,324.00	
80-208-00	Admin Expense>Equip-Rental			6,324.00
Total			6,324.00	6,324.00
Reclassifying Journal Entries JE # 10				
To reclass Ambulance fees to the correct line on the cost report				
Marcum 108	Ambulance		5,618.00	
60-213-00	Nursing Expense>Transportation			5,618.00
Total			5,618.00	5,618.00

Reclassifying Journal Entries JE # 11

To reclass Medical Records Rev to correct line on the Cost Report
 61-818-80 Nursing Admin Expense>Medical Records>Wages
 51-818-00 Other Rev>Medical Records
Total

D.01 Tab (I)

4,463.00	4,463.00
<u>4,483.00</u>	<u>4,483.00</u>

Reclassifying Journal Entries JE # 12

To reclass a reversal of Payroll tax to the correct line on the cost report
 Marcum 135 ERC>Reversal of Payroll Taxes
 61-880-00 Nursing Admin Expense>Payroll Taxes
Total

N.02a

184,464.00	184,464.00
<u>184,464.00</u>	<u>184,464.00</u>

Reclassifying Journal Entries JE # 13

To reclass Dues to the correct line on the cost report
 60-204-00 Nursing Expense>Training & Education
 80-235-00 Admin Expense>Dues & Subscriptions
Total

D.01 (O)

350.00	350.00
<u>350.00</u>	<u>350.00</u>

Reclassifying Journal Entries JE # 14

To reclass education expenses to the correct line of the cost report
 60-204-00 Nursing Expense>Training & Education
 85-204-00 Employee Benefit Expense>Training & Education
Total

E.06

500.00	500.00
<u>500.00</u>	<u>500.00</u>

Total Reclassifying Journal Entries

<u>292,357.00</u>	<u>292,357.00</u>
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Total All Journal Entries

<u>292,357.00</u>	<u>292,357.00</u>
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MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: B.04
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/17/2024
 Run Date: 1/17/2024

Provider Name: Skyview Center
 Provider Number: 000010926
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: