

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Advanced Center for Nursing & Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 169 Davenport Ave, New Haven, CT 06519	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

General Information

Name of Facility (as licensed) Advanced Center for Nursing & Rehabilitation, LLC	License No. 2434	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Advanced Center for Nursing & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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. {a}

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

{a} Subject to desk audit review

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

(Notary Seal)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Advanced Center for Nursing & Rehabilitation, LLC	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 169 Davenport Ave, New Haven, CT 06519				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/2/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-789-1650		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Advanced Center for Nursing & Rehabilitation, LLC		Address (No. & Street, City, State, Zip) 169 Davenport Ave, New Haven, CT 06519		
License Numbers:	CCNH 2434	RHNS (Specify)	Medicare Provider No. 07-5348	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator James Cristofiori		Nursing Home Administrator's License No.:	1674	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC		License No. 2434	Report for Year Ended 9/30/2021	Page 3	of 37
Legal Name of Partnership/LLC Advanced Center for Nursing & Rehabilitation, LLC		Business Address 169 Davenport Ave, New Haven, CT 06519		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Menajem Salamon	169 Davenport Ave, New Haven, CT 06519	Owner		0.025	
Yojevedt Salamon Recovable	169 Davenport Ave, New Haven, CT 06519	Owner		0.375	
Mordejai Salamon	169 Davenport Ave, New Haven, CT 06519	Owner		0.1	
Sari Landa	169 Davenport Ave, New Haven, CT 06519	Owner		0.1	
Esther Gewirtz	169 Davenport Ave, New Haven, CT 06519	Owner		0.08	
Joseph Landa	169 Davenport Ave, New Haven, CT 06519	Owner		0.08	
Joshua Landa	169 Davenport Ave, New Haven, CT 06519	Owner		0.08	
Alan Landa & Steven Landa (8	169 Davenport Ave, New Haven, CT 06519	Owner		0.16	

General Information and Questionnaire Corporate Owners

Name of Facility Advanced Center for Nursing & Rehabilitation	License No. 2434	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LL	2434	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

Annual Report of Long-Term Care Facility

**General Information and Questionnaire
Related Parties***

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC	License No. 2434	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
169 Davenport Ave Realty, LLC	169 Davenport Ave, New Haven, CT 06519	<input type="radio"/>	<input checked="" type="radio"/>		Rent	P. 22/ Line 9	11,174,969	778,867
169 Davenport Ave Realty, LLC	169 Davenport Ave, New Haven, CT 06519	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Pg. 22/ Line 10b	131,280	131,280
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Advanced Center for Nursing & Rehabilitation, I	License No. 2434	Report for Year Ended 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Advanced Center for Nursing & Rehabilitation, LLC		2434		9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Great America Financial, PO Box 660831 Dallas, TX 75266	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	01/01/16	Monthly	7,623	7,623	
New Goldland Purchasing LLC, 263 N. Main St, Spring Valley, NY 10977	<input type="radio"/>	<input checked="" type="radio"/>	Software	Incepted	Monthly	7,500	7,500	
Pitney Bowes Global Financial, 2225 American Dr, Neenah, WI 54956	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	01/01/16	24 Months	2,918	2,918	
Chrysler Capital	<input type="radio"/>	<input checked="" type="radio"/>	Auto	10/01/16	72 Months	3,659	3,659	
Acura Financial	<input type="radio"/>	<input checked="" type="radio"/>	Auto		36 Months	1,163	1,163	
Volvo	<input type="radio"/>	<input checked="" type="radio"/>	Auto		36 Months	9,705	9,705	
	<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 ***							32,568	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Advanced Center for Nursing & Re	License No. 2434	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

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

1 Medicaid / Medicare cost reporting and Medicaid compliance	\$ 27,633
2 Accounting Services	\$ 33,200
3	\$
4	\$
	Charge for Services Provided
	\$ 60,833

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

Legal Services Information

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

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

Services Provided by This Firm (*describe fully*)

1 See Attached 7a (Disallowed \$16,458 on Pg. 28)	\$ 100,719
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 100,719

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

General Information and Questionnaire
Accounting Basis

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC	License No. 2434	Report for Year Ended 9/30/2021	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	American Arbitration	800-778-7879		
2	Jackson Lewis P.C.	212-545-4000		
3	Murtha Cullina	203-772-7700		
4	Rosenbaum & Associates	914-232-1005		
5	Tesner & Lunin LLP	212-262-6699		
6	NY Rytes, LLC	914-232-0590		
7	Various	Various		
8				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	120 Broadway, New York, NY 10271			
2	666 Third Avenue, New York, NY 10017			
3	265 Church St., New Haven, CT 06510			
4	584 Cross River Rd, Katonah, NY 10536			
5	1120 6th Ave 4th floor, New York, NY 10036			
6	584 Cross River Rd Katonah, NY			
7	Various			
8				
Services Provided by This Firm (<i>describe fully</i>)				
1	Arbitration fee	\$	325	
2	General Legal Fees	\$	65,013	
3	General Legal Fees	\$	8,821	
4	Change of ownership (Disallowed on Pg. 28)	\$	10,000	
5	Change of ownership (Disallowed on Pg. 28)	\$	5,188	
6	Ethics and compliance	\$	10,102	
7	Conservatorship (Disallowed Pg. 28)	\$	1,270	
8		\$		
			Charge for Services Provided	
			\$	100,719

Schedule of Resident Statistics

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434		Report for Year Ended 9/30/2021				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	226	226			226	226						
B. On last day of THIS report period	226	226							226	226		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	183	183			183	183						
B. As of midnight of THIS report period	198	198							198	198		
3. Total Number of Days Care Provided During Period												
A. Medicare	13,693	13,693			12,260	12,260			1,433	1,433		
B. Medicaid (Conn.)	54,972	54,972			38,723	38,723			16,249	16,249		
C. Medicaid (other states)												
D. Private Pay	165	165			73	73			92	92		
E. State SSI for RCH												
F. Other (Specify) Insurance / Hospice	514	514			413	413			101	101		
G. Total Care Days During Period (3A thru F)	69,344	69,344			51,469	51,469			17,875	17,875		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	69,344	69,344			51,469	51,469			17,875	17,875		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Advanced Center for Nursing & Rehabilitation			License No. 2434			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	25		169			4							
Per Diem Rate													
a. One bed rm.	Various		330.41			420.00							
b. Two bed rms.	Various		330.41			420.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,992	1,992			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									6,551	6,551			
2. Restorative Treatments													
C. Other									5,407	5,407			
D. Total Physical Therapy Treatments									13,950	13,950			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									586	586			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,210	1,210			
2. Restorative Treatments													
C. Other									1,684	1,684			
D. Total Speech Therapy Treatments									3,480	3,480			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,985	1,985			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									5,948	5,948			
2. Restorative Treatments													
C. Other									5,475	5,475			
D. Total Occupational Therapy Treatments									13,408	13,408			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	120,954	2,180				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	443,833	8,499				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	676,662	31,703				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	531,162	32,435				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	122,805	3,985				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	204,794	10,868				
9. Barber and Beautician Services						
10. Protective Services	147,636	10,908				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	229,672	3,824				
b. RN						
1. Direct Care	1,066,901	30,004				
2. Administrative**						
c. LPN						
1. Direct Care	2,381,451	72,832				
2. Administrative**						
d. Aides and Attendants	3,080,326	169,091				
e. Physical Therapists	457,835	11,155				
f. Speech Therapists	117,603	2,034				
g. Occupational Therapists	355,118	9,789				
h. Recreation Workers	88,780	4,194				
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	152,678	6,172				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	10,178,210	409,673				

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

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

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Telehealth Visits (Disallowed)	\$ 6,500	65				
Total	\$ 6,500	65	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Mordejai Salamon	25,705			Non Discrim	Bookkeeper	504	A4			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2021			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***										
See attached	120,954			Non Discrim	Administrator	2,180	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.

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

Name of Facility (as licensed) Advanced Center for Nursing & Rehabilitation, LLC				License No. 2434		Report for Year Ended 9/30/2021			Page 12a	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 III - Administrators***										
Keith Brown (10/1/2020 - 11/11/2020)	17,476			Non Discrim	Administrator	605	A2			
Dan Brencher (11/12/2020 - 12/27/2020)	(45,637)			Non Discrim	Administrator	(4,845)	A2			
Pat McDonnell (12/28/2020 - 7/5/2021)	66,077			Non Discrim	Administrator	3,412	A2			
James Cristofiori (7/6/2021 - 9/30/2021)	83,038			Non Discrim	Administrator	2,908	A2			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	165,985	3,404				
2. Dentist	4,264	140				
3. Pharmacist	33,292	400				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	6,133	112				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,000	196				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	117,600	1,123				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	6,500	65				
B-13 Total Fees Paid in Lieu of Salaries	405,774	5,440				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

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

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC		License No. 2434		Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
NutraSource	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Tapestry Health, 99 Hawley Ln, Stratford, CT 06614	Telehealth visits	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental, 888 Worcester St, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consultant Services, 3333 New Hyde Park Rd, St 202, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Interfysio, LLC, 1345 6th Ave 11th floor, New York, NY 10105	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Adedayo O. Adetola, 1453 Whalley Ave, New Haven, CT 06515	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Lazaros Lazarides, 1453 Whalley Ave, New Haven, CT 06515	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AMAM, LLC	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hudson View Network	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
QRM, 4949 Westgrov Dr, Suite 200, Dallas TX, 75248	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
BML Droste Consultant	A/R Purchased Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Tapestry Health, 99 Hawley Ln, Stratford, CT 06614	Telehealth visits	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, L	2434	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 760,223	760,223		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 153,883	153,883		
4. Social Security (F.I.C.A.)	\$ 769,993	769,993		
5. Health Insurance	\$ 1,654,685	1,654,685		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 559,312	559,312		
8. Uniform Allowance	\$ 1,839	1,839		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 75,467	75,467		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 1,674,366	1,674,366		
d. Accounting and Auditing	\$ 60,833	60,833		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 100,719	100,719		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 159,513	159,513		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 14,178	14,178		
2. Cellular Phones	\$ 3,926	3,926		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ 8,975	8,975		
2. Other (<i>Specify</i>) See Attached Schedule	\$ 56,730	56,730		
3. Resident Day User Fee	\$ 1,167,599	1,167,599		
Subtotal	\$ 7,222,241	7,222,241		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Union Training Fund	\$ 69,067		
COVID-19 bonuses (All employees)	6,400		
Total	\$ 75,467	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales Tax	\$ 56,730		
Total	\$ 56,730	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	7,222,241	7,222,241			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 13,228	13,228			
5. Education Expenses Related to Seminars and Conventions	\$ 2,385	2,385			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 31,554	31,554			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 19,525	19,525			
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	\$ 14,793	14,793			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 16,544	16,544			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 7,103	7,103			
10. Contributions*** See Attached Schedule	\$ 18,000	18,000			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 235,567	235,567			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 102,810	102,810			
C-14 Total Administrative & General Expenditures	\$ 7,683,750	7,683,750			

* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising (Disallowed)	\$ 19,525		
Total Other Advertising	\$ 19,525	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities, Inc.	\$ 13,019		
American Health Care Association	2,000		
Health Care Support Advisors	1,525		
Total Dues	\$ 16,544	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations (Disallowed)	\$ 18,000		
Total Contributions	\$ 18,000	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
License Renewals	\$ 240		
Bank Charges (\$2,563 Disallowed)	14,868		
Licenses & Permits	2,632		
Criminal Background	7,655		
Other Direct (Disallowed)	79		
Penalties (Disallowed)	750		
Employee Meals (Disallowed)	2,742		
Lobbying (Disallowed)	16,500		
Financing Fees (Disallowed)	25,000		
LOC Fees (Disallowed)	13,844		
Strike Deposits	18,500		
Total Other Administrative and General	\$ 102,810	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Advanced Center for Nursing & Rehabilit	License No. 2434	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LLC		2434	9/30/2021	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	457,351	457,351		
2. Non-Food Supplies	\$				
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$	370	370		
c. Other (Specify) _____					
	\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$	457,721	457,721	
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilitation, LLC		2434	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>) Supplies		\$	1,757	1,757		
3D. Total Laundry Expenditures (3a + b + c)		\$	1,757	1,757		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilitation.		2434	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	116,301	116,301		
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	114,251	114,251		
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	230,552	230,552		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Procure LTC Pharmacy of CT LLC	\$	368,112	368,112		
	b. Medicine Cabinet Drugs	\$				
	c. Medical and Therapeutic Supplies	\$	280,957	280,957		
	d. Ambulance/Limousine***	\$	46,213	46,213		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	43,338	43,338		
	f. X-rays and Related Radiological Procedures***	\$	18,630	18,630		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	36,506	36,506		
	i. Recreation	\$	15,324	15,324		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	119,215	119,215		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	928,295	928,295		

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

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

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Resident Medical Bills (Disallowed)	\$ 74,739		
Non Medical Supplies	17		
Equipment rental	44,459		
Total Other Resident Care	\$ 119,215	\$ -	\$ -

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

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434	Report for Year Ended 9/30/2021	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
MatrixCare	Floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Software	69,578			16	m11
Ben Akselrod		<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R / Bookkeeper	37,200			16	m11
Asantino Consulting		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Repairs	11,618			16	m11
New Goldland Purchasing	263 N Main St, Spring Valley, NY 10977-3702	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Service Fees	13,500			16	m11
Hudson View Network, Inc.	42 Main St #104, Nyack, NY 10960	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Help Wanted	23,250			16	m1
New Goldland Purchasing	263 N Main St, Spring Valley, NY 10977-3702	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Service Fees	80,464			16	m11
Oakwood Enterprise		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cleaning supplies	24,623			20	4a1
Facility Compliance Services, LLC	221 W Main St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping supplies	103,372			20	4b
Fire Protection Services		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Preventative Maintenance	11,110			22	6a
Saucier Mechanical Services	148 Norton St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Various Repairs	45,409			22	6a
Facility Compliance Services, LLC	221 W Main St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Facility Maintenance	22,370			22	6f
Winterberry Group	Building, 115 Broadway 5th floor, New York, NY	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Ground Maintenance	13,956			22	6f
Extreme Paving & Sealing, LLC	747 Forest Road, Northford, CT 06472	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	12,491			22	6f
Hartford Elevator, LLC	1275 Cromwell Ave, Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Service	16,202			22	6f

* 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).

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

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434	Report for Year Ended 9/30/2021			Page 21a	of 37		
Name of Individual or Company	Address	Related ** to		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
All American Waste	19 Wheeler Street, New Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Removal	54,857			22	6f
Pinnacle Prescription Analysis	410 Monmouth Ave #402, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Pharmacy Bill Review	13,349			16	m11
BML Droste Consulting, LLC	22 Hawthorne Ct, O'Fallon, MO, 63366	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Purchased Services	58,130			16	m11
Huffmaster Crisis Response		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Strike Prep Deposits	18,500			16	m13

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Advanced Center for Nursing & Rehabilitation	2434	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 105,681	105,681				
b. Heat	\$ 78,986	78,986				
c. Light & Power	\$ 311,059	311,059				
d. Water	\$ 88,214	88,214				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 32,568	32,568				
f. Other (<i>itemize</i>)	\$ 182,789	182,789				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 799,297	799,297				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 188,366	188,366				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 188,366	188,366				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 372,534	372,534				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 372,534	372,534				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 11,174,969	11,174,969				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 131,280	131,280				
c. Personal property taxes	\$ 12,991	12,991				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 11,880,140	11,880,140				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contracted services	\$ 111,730		
Elevator maintenance	16,202		
Refuse removal	54,857		
Total Other Repairs and Maintenance	\$ 182,789	\$ -	\$ -

Depreciation Schedule

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC			License No. 2434		Report for Year Ended 9/30/2021			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year										
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,401,756		1,401,756	1,080,095	S/L	Var	187,300	
b. Disposals (attach schedule)				Var	Var								
c. Acquired during this report period (attach schedule)				Var	Var	12,743		12,743		S/L	Var	1,066	
D-3. Subtotal													188,366
E. Total Depreciation													188,366

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 12,743	Various	\$ 1,066
Total additions for Movable Equipmen		\$ 12,743		\$ 1,066 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attached	See attached	\$ 125,198	Various	\$ 10,310
Total additions for Leasehold Improvemen		\$ 125,198		\$ 10,310 *
Deletions:				
See attached	See attached	\$ (4,500)	20	\$ (225)
Total deletions for Leasehold Improvemen		\$ (4,500)		\$ (225) **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Advanced Center for Nursing & Rehabilitation, LLC			2434		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	5,822,595	2,070,642	S/L	Var	362,449	
2. Disposals (attach schedule)	Var	Var	Various	(4,500)		S/L	20	(225)	
3. Acquired during this report period (attach schedule)	Var	Var	Various	125,198		S/L	Var	10,310	
C-4. Subtotal									372,534
D. Total Amortization									372,534

* 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.

Advanced Nursing & Rehabilitation of New Haven
 Depreciation Schedule
 9/30/2021

Acquisition Date	Description	Historical Costs	Life	Method	End of 2020 A/D	2021 Deprec.	End of 2021 A/D	Net Book Value
LEASEHOLD IMPROVEMENTS								
8/4/2011	Facility Sign	2,151	20	S/L	987	108	1,095	1,055
8/25/2010	Replace Section of Roof	19,500	10	S/L	17,742	1,758	19,500	-
8/26/2011	Replace Section of Roof	8,500	10	S/L	7,732	768	8,500	-
9/2/2011	Replaced Condensing Unit in Refrigerator	1,985	15	S/L	1,210	132	1,342	644
9/6/2011	Replace Section of Roof	16,800	10	S/L	15,249	1,551	16,800	-
9/6/2011	Replace Section of Roof	16,500	10	S/L	14,977	1,523	16,500	-
9/6/2011	Replace Doors for Walk-In Refrigerator	2,815	15	S/L	1,705	188	1,893	922
9/21/2011	Replace Motor/Compressor on Walk-in	4,530	15	S/L	2,725	302	3,027	1,503
8/31/2011	Change of Ownership Procedures (Various Items)	9,462	15	S/L	5,730	631	6,361	3,101
8/31/2011	Change of Ownership Procedures (Various Items)	1,750	15	S/L	1,062	117	1,179	571
8/31/2011	Change of Ownership Procedures (Various Items)	3,150	15	S/L	1,907	210	2,117	1,033
8/1/2011	ClimateMaster Heat Pumps	31,905	10	S/L	29,242	2,663	31,905	-
9/1/2011	Replace Boilers	193,200	15	S/L	116,943	12,880	129,823	63,377
9/19/11	Paving in Courtyard	9,066	8	S/L	9,066	0	9,066	-
Total 2011 Leasehold Improvement Additions		321,315			226,278	22,832	249,110	72,205
9/1/11	LHI from 2011 (Roof/Oil Tank Testing)	14,693	10	S/L	13,222	1,471	14,693	-
10/3/11	Custom Doors for Walk-ins	3,244	15	S/L	1,730	216	1,946	1,298
10/8/11	Replace Piping, Wiring Compressor for Walk-in	8,158	15	S/L	4,364	544	4,908	3,250
10/18/11	Replace Piping, Wiring Compressor for Walk-in	5,296	15	S/L	2,842	353	3,195	2,102
12/15/11	Jeron Pro-Alert 640 Communication System	1,351	10	S/L	1,108	135	1,243	108
12/16/11	Jeron Pro-Alert 640 Communication System	10,563	10	S/L	8,671	1,056	9,727	835
12/18/11	Remove and Pave 1,768 sq ft, Line Stripe	13,198	8	S/L	13,198	0	13,198	-
12/22/11	Jeron Pro-Alert 640 Communication System	10,563	10	S/L	8,689	1,056	9,745	818
2/14/12	Additional Billing on Replacing Boilers	87,000	15	S/L	48,577	5,800	54,377	32,623
5/14/12	Boilers - Commerical Mixing Valve	5,242	15	S/L	3,010	349	3,359	1,882
5/15/12	Removal & Install of Fuel/Oil Tank	26,613	20	S/L	11,478	1,331	12,809	13,803
6/12/12	Boilers - Circulators and Aquastat Control	4,800	15	S/L	2,784	320	3,104	1,696
7/1/12	Install Combustion Air Fan in Boiler Room	24,707	12	S/L	18,023	2,059	20,082	4,625
6/9/12	Remove and Replace 2 Boilers	181,675	15	S/L	105,291	12,112	117,403	64,272
8/17/12	New Tandem Compressor for Air Unit	9,650	12	S/L	7,142	804	7,946	1,704
8/16/12	Materials for New Boiler Installation	3,906	15	S/L	2,310	260	2,570	1,336
Total 2012 Leasehold Improvement Additions		410,657			252,439	27,866	280,305	130,352
2/18/2013	8 - ClimateMaster water source heat pumps	16,732	10	S/L	12,743	1,673	14,416	2,317
4/17/2013	Progress #1: Nurse call system (Jeron Pro-Alert)	11,679	10	S/L	8,710	1,168	9,878	1,801
3/20/2013	4 - ClimateMaster water source heat pumps	8,366	10	S/L	6,306	837	7,143	1,224
3/25/2013	25% - New freight elevator (new machine assembly)	-	15	S/L	-	-	-	-
4/17/2013	Progress #2: Nurse call system (Jeron Pro-Alert)	11,679	10	S/L	8,710	1,168	9,878	1,801
5/21/2013	Installed rubber roofing on section of roof	2,659	10	S/L	1,959	266	2,225	434
6/4/2013	Proposal - Installed new motor on elevator	-	15	S/L	-	-	-	-
6/12/2013	New tile in elevators	1,296	10	S/L	949	130	1,079	217
Total 2013 Leasehold Improvement Additions		52,412			39,377	5,242	44,619	7,793
3/25/2013	25% - New freight elevator (new machine assembly)	14,971	20	S/L	5,243	749	5,992	8,979
6/4/2013	Proposal - Installed new motor on elevator	12,941	15	S/L	6,041	863	6,904	6,037
10/15/2013	25% - New freight elevator (Second Payment)	14,971	20	S/L	5,243	749	5,992	8,979
11/6/2013	50% - New freight elevator	29,942	20	S/L	10,479	1,497	11,976	17,966
12/4/2013	Dwn Pmt - Grease trap work in kitchens (105,000 total)	40,000	15	S/L	18,669	2,667	21,336	18,664
2/6/2014	New governor for elevator	7,500	10	S/L	5,250	750	6,000	1,500
3/26/2014	Elevator project	27,948	7	S/L	27,948	0	27,948	-
4/1/2014	Kitchen Upgrade	10,000	10	S/L	7,000	1,000	8,000	2,000
5/1/2014	Kitchen Upgrade	10,000	10	S/L	7,000	1,000	8,000	2,000
6/1/2014	Kitchen Upgrade	10,000	10	S/L	7,000	1,000	8,000	2,000
6/5/2014	Invacare adjustable bed	5,097	5	S/L	5,096	-	5,096	0
7/1/2014	Kitchen Upgrade	10,000	10	S/L	7,000	1,000	8,000	2,000
8/1/2014	Kitchen Upgrade	10,000	10	S/L	7,000	1,000	8,000	2,000
9/1/2014	Kitchen Upgrade	10,000	10	S/L	7,000	1,000	8,000	2,000
Total 2014 Leasehold Improvement Additions		213,370			125,968	13,275	139,243	74,127
10/1/2014	Kitchen Upgrade	5,000	10	S/L	3,000	500	3,500	1,500
1/9/2015	Water Source Heat Pumps	15,525	15	S/L	6,210	1,035	7,245	8,280
1/30/2015	Water Source Heat Pumps	15,525	15	S/L	6,210	1,035	7,245	8,280
3/12/2015	50% Deposit on rubberized base roof coating	3,500	5	S/L	3,500	-	3,500	-
3/31/2015	Ceiling Tiles	4,650	5	S/L	4,650	-	4,650	(0)
4/28/2015	Rubberized base roof coating	3,945	5	S/L	3,945	-	3,945	(0)
10/22/2014	Elevator Repairs	7,459	15	S/L	2,982	497	3,479	3,980
5/7/2015	Elevator Repairs	2,574	15	S/L	1,032	172	1,204	1,370
9/21/2015	Elevator Repairs	2,552	15	S/L	1,020	170	1,190	1,362
9/21/2015	Elevator Repairs	2,552	15	S/L	1,020	170	1,190	1,362
Total 2015 Leasehold Improvement Additions		63,281			33,569	3,579	37,148	26,134
10/2/15	New motor and condensing unit for air conditioner	7,994	7	S/L	5,710	1,142	6,852	1,142
10/3/15	Rebuilt blower and new condenser fan on air conditioner	19,087	7	S/L	13,635	2,727	16,362	2,725
10/3/15	New evaporator coil for air conditioner	15,554	7	S/L	11,110	2,222	13,332	2,222
11/2/15	Steam Boiler and Boiler Feed Pump	3,000	7	S/L	2,145	429	2,574	426
1/5/16	Boiler Motor Actuator	1,096	5	S/L	1,095	1	1,096	-
1/12/16	(1st) 50% deposit Water Source Heat Pumps	8,072	7	S/L	5,765	1,153	6,918	1,154
1/12/16	Change Sprinkler Head and replace with 6 butterfly Valve	6,683	5	S/L	6,683	0	6,683	-
1/14/16	117 Gallon Steel Receiver Boiler	12,641	7	S/L	9,030	1,806	10,836	1,805
1/18/16	Security System	30,000	5	S/L	30,000	-	30,000	-
1/23/16	Complete pump for ModCon boiler room	8,243	7	S/L	5,890	1,178	7,068	1,175
1/23/16	Complete pump for ModCon boiler room	7,757	7	S/L	5,540	1,108	6,648	1,109
1/29/16	Elevator door replacements	88,354	7	S/L	63,110	12,622	75,732	12,622
2/1/16	Front Entrance Stucco	2,500	5	S/L	2,500	-	2,500	-
2/4/16	Install new fire communicator	1,057	3	S/L	1,057	0	1,057	-
2/6/16	Heat Pump Condensing Units	8,400	5	S/L	8,400	-	8,400	-
2/8/16	Mold Inspection	1,150	5	S/L	1,150	-	1,150	-
2/9/16	Mold Remediation	7,500	5	S/L	7,500	-	7,500	-
2/11/16	3 alarm locks and 3 cylinders	925	3	S/L	925	0	925	-
2/15/16	(2nd) 50% Payment Water Source Heat Pumps	8,072	7	S/L	5,765	1,153	6,918	1,154
2/19/16	Replaced two smoke detectors/ installed Pilfergard on kitchen doc	1,438	3	S/L	1,438	-	1,438	0
2/22/16	8 Water heaters	21,525	7	S/L	15,375	3,075	18,450	3,075

2/23/16	HD Camera System Part Pay	2,050	5	S/L	2,050	-	2,050	-
2/26/16	Replacement of 4 sprinkler heads	2,129	3	S/L	2,129	-	2,129	-
2/29/16	HD Camera System	13,000	5	S/L	13,000	-	13,000	-
3/2/16	New Boiler Pilot ignitor	2,032	5	S/L	2,030	2	2,032	-
3/7/16	Glass Replacement	14,500	5	S/L	14,500	-	14,500	-
3/7/16	Interior Design Contract	70,000	5	S/L	70,000	-	70,000	-
3/9/16	Replace 4th Floor Ceiling	19,575	7	S/L	13,980	2,796	16,776	2,799
3/10/16	Flushometer	1,496	5	S/L	1,495	1	1,496	-
3/10/16	Climate Compressor	1,607	5	S/L	1,605	2	1,607	-
3/14/16	Kitchen pipe and flushometer	1,676	5	S/L	1,675	1	1,676	-
3/20/16	Materials for new roof	13,324	7	S/L	9,515	1,903	11,418	1,906
3/21/16	Update Wet Sprinkler System	2,014	5	S/L	2,014	0	2,014	-
3/22/16	Flat Roof Partical Payment	26,500	7	S/L	18,930	3,786	22,716	3,784
3/24/16	Replaced Bearing assembly in heating unit	2,341	5	S/L	2,340	1	2,341	-
3/27/16	Drywall repair and insulation on 4th floor	25,000	7	S/L	17,855	3,571	21,426	3,574
4/5/16	HVAC System	2,400	7	S/L	1,715	343	2,058	342
4/7/16	Wired Heaters and Thermostats	2,207	7	S/L	1,575	315	1,890	317
4/21/16	Roofing Materials	872	7	S/L	625	125	750	122
4/21/16	Installation of 4 new doors related relays for freight elevator	3,573	7	S/L	2,550	510	3,060	513
4/26/16	Work performed on 500KW emergency generator	2,425	7	S/L	1,730	346	2,076	349
4/29/16	50% Downpayment New Duct, connectors and damper	5,470	7	S/L	3,905	781	4,686	784
5/2/16	Stairwell Wall Insulation	15,000	7	S/L	10,715	2,143	12,858	2,142
5/4/16	Magnetic lock and door strike	4,451	5	S/L	4,450	1	4,451	-
5/4/16	Fire Alarm Service	5,668	7	S/L	4,050	810	4,860	808
5/10/16	Locate all shut-off valves 2nd and 3rd floor - Replace faucet	5,000	5	S/L	5,000	-	5,000	-
5/17/16	New 8,000 sqft Roof	4,000	7	S/L	2,855	571	3,426	574
5/20/16	Definity Console	1,426	5	S/L	1,425	1	1,426	-
5/24/16	HVAC System	20,000	7	S/L	14,285	2,857	17,142	2,858
5/24/16	Roofing Materials	11,986	7	S/L	8,560	1,712	10,272	1,714
5/31/16	Exterior Power Washing	6,328	5	S/L	6,328	(0)	6,328	-
6/7/16	Update Elevator 6 key switches, button and jewels/light	4,903	7	S/L	3,500	700	4,200	703
6/7/16	Robear MP LLC	5,000	5	S/L	5,000	-	5,000	-
6/9/16	Landscape Contract	1,800	3	S/L	1,800	-	1,800	-
6/19/16	Materials for projects	4,886	5	S/L	4,885	1	4,886	-
6/19/16	Repair 7500 sq feet of flat roof	22,500	7	S/L	16,070	3,214	19,284	3,216
6/22/16	HD Camera System Project	11,450	5	S/L	11,450	-	11,450	-
6/23/16	HVAC System	20,000	7	S/L	14,285	2,857	17,142	2,858
6/24/16	Repair Exhaust Fans	3,382	7	S/L	2,415	483	2,898	484
6/24/16	Repair Chiller Condenser 1 and 2	14,812	7	S/L	10,580	2,116	12,696	2,116
6/28/16	New Capacitor and Motor	2,213	7	S/L	1,580	316	1,896	317
7/1/16	Landscape Contract 3rd Installment	1,800	3	S/L	1,800	-	1,800	-
7/7/16	Terminal package - replace terminal for telephone system	1,275	3	S/L	1,275	-	1,275	-
7/11/16	Lobby Rending	2,000	5	S/L	2,000	-	2,000	-
7/14/16	New Breaker Installation	6,250	5	S/L	6,250	-	6,250	-
7/15/16	Sketch Deposit	1,000	3	S/L	1,000	-	1,000	-
7/19/16	Repair ceiling and drywall due to leak 3rd floor 3 rooms	22,670	7	S/L	16,195	3,239	19,434	3,236
7/21/16	Security Doors	3,100	7	S/L	2,215	443	2,658	442
7/22/16	Removal and replacement of A/C Units and Heat Pumps	2,856	7	S/L	2,040	408	2,448	408
7/26/16	Loading Dock Doors	4,676	7	S/L	3,340	668	4,008	668
7/27/16	Interior Design Fee	22,500	5	S/L	22,500	-	22,500	-
8/2/16	Exterior Signage	45,000	5	S/L	45,000	-	45,000	-
8/9/16	Water Cource Heat Pumps x3	8,072	7	S/L	5,765	1,153	6,918	1,154
8/18/16	Roof Repair	35,014	10	S/L	17,505	3,501	21,006	14,008
8/31/16	Plumbing faucets	2,316	3	S/L	2,316	-	2,316	-
9/2/16	Processor Voicemail System	3,700	3	S/L	3,700	-	3,700	-
9/10/16	Ceiling and wall replacement on 1st Floor	58,330	7	S/L	41,665	8,333	49,998	8,332
9/16/16	Plumbing Water Heater and Aquastat	3,280	5	S/L	3,280	(0)	3,280	-
9/19/16	Mounting all purchased TV's	2,550	3	S/L	2,550	-	2,550	-
9/20/16	Site Measurements and floor plans	5,120	7	S/L	3,655	731	4,386	734
9/21/16	25 LED TV	3,200	3	S/L	3,200	-	3,200	-
9/21/16	25 LED HDTV	3,000	3	S/L	3,000	-	3,000	-
9/21/16	invoices that are outstanding for flat roof due to materials paid f	(24,002)	7	S/L	(17,145)	(3,429)	(20,574)	(3,428)
9/22/16	Interior Design Fee	12,500	7	S/L	8,930	1,786	10,716	1,784
9/26/16	Design (Purchase Hours)	3,510	5	S/L	3,510	-	3,510	-
9/30/16	Evaco Cooling Tower Replacement	134,006	7	S/L	95,720	19,144	114,864	19,142
9/30/16	A/C Roof Top Unit	38,355	7	S/L	27,395	5,479	32,874	5,481
Total 2016 Leasehold Improvement Additions		1,042,123			826,935	102,338	929,272	112,850
12/29/2016	Remove Buttons	2,691	20	S/L	540	135	675	2,016
12/8/2016	Extend Power	3,400	20	S/L	680	170	850	2,550
11/22/2016	Balancing Heat	15,155	20	S/L	3,032	758	3,790	11,365
12/16/2016	New Photo Eye	3,105	20	S/L	620	155	775	2,330
12/20/2016	Boiler Repairs	5,760	20	S/L	1,152	288	1,440	4,320
10/31/2016	Firestop Survey	6,300	20	S/L	1,260	315	1,575	4,725
12/6/2016	Elder Wing Piping	14,771	20	S/L	2,956	739	3,695	11,076
12/28/2016	Boiler Repairs	4,257	20	S/L	852	213	1,065	3,192
12/28/2016	Boiler Repairs	10,527	20	S/L	2,104	526	2,630	7,897
12/8/2016	Boiler Repairs	11,697	20	S/L	2,340	585	2,925	8,772
12/16/2016	Install 2nd Co	5,566	20	S/L	1,112	278	1,390	4,176
6/30/2017	LI	2,577,154	20	S/L	515,432	128,858	644,290	1,932,864
9/30/2017	Deduction of Assets from Insurance Proceeds	(499,803)	20	S/L	(99,960)	(24,990)	(124,950)	(374,853)
Total 2017 Leasehold Improvement Additions		2,160,580			432,120	108,030	540,150	1,620,430
6/30/2018	LI	189,783	20	S/L	28,467	9,489	37,956	151,827
6/30/2017	LI	(308,902)	20	S/L	(46,335)	(15,445)	(61,780)	(247,122)
Total 2018 Leasehold Improvement Additions		(119,119)			(17,868)	(5,956)	(23,824)	(95,295)
10/1/2018	ACCRUAL	(3,150)	20	S/L	(316)	(158)	(474)	(2,677)
10/18/2018	DEMO BRICK WALLS	7,500	20	S/L	750	375	1,125	6,375
11/7/2018	REPLACE NON COMPLIANT CABLES	21,000	20	S/L	2,100	1,050	3,150	17,850
11/7/2018	CEILING GRID	18,200	20	S/L	1,820	910	2,730	15,470
3/1/2018	OUTLETS FOR KIOSKS	3,150	20	S/L	316	158	474	2,677
9/28/2018	INSTALL SUMP PUMP	851	20	S/L	86	43	129	722
12/1/2018	DEMO LAUNDRY WALL	1,000	20	S/L	100	50	150	850
10/31/2018	FENCE	3,600	15	S/L	480	240	720	2,880
12/10/2018	REMOUNT SMOKE DETECTORS TO NEW CEILING	444	20	S/L	44	22	66	378
10/5/2018	AIR HANDLER	11,000	15	S/L	1,466	733	2,199	8,801
11/13/2018	CREDIT FOR SAUCIER	(968)	20	S/L	(96)	(48)	(144)	(824)
11/21/2018	DIFFUSERS & RETURN GRILLS	2,030	20	S/L	204	102	306	1,725
12/31/2018	CREDIT FOR SAUCIER	(770)	20	S/L	(76)	(38)	(114)	(655)
11/25/2018	COVE BASE, DOOR LEVERS	1,470	20	S/L	148	74	222	1,249

12/10/2018	STAINLESS STEEL KICKPLATES	1,560	20	S/L	156	78	234	1,326
12/19/2018	ROOM SIGNS	2,107	20	S/L	210	105	315	1,791
12/27/2018	COVE BASE, DOOR LEVERS	1,530	20	S/L	154	77	231	1,300
10/5/2018	HEAT PUMPS	4,900	15	S/L	654	327	981	3,919
10/18/2018	RELOCATE FRONT DESK TO TEMPORARY LOCATION	750	20	S/L	76	38	114	637
10/9/2018	RELOCATE SECURITY PANELS	742	20	S/L	74	37	111	631
10/18/2018	BACKFLOW PREVENTER	4,944	20	S/L	494	247	741	4,203
11/13/2018	COOL STUFF	968	20	S/L	96	48	144	824
12/4/2018	STEAM BOILER BLOW DOWN VALVES	2,495	20	S/L	250	125	375	2,120
10/31/2018	NEW OUTLETS	2,156	15	S/L	288	144	432	1,725
12/13/2018	NEW OUTLETS	1,270	15	S/L	170	85	255	1,015
5/9/2019	SKYLIGHT FLASHING	7,000	20	S/L	700	350	1,050	5,950
5/9/2019	SKYLIGHT FLASHING	(667)	20	S/L	(66)	(33)	(99)	(567)
5/13/2019	SKYLIGHT GLASS	980	20	S/L	98	49	147	833
7/31/2019	DEPOSIT ON ELEVATOR DOOR	3,056	20	S/L	306	153	459	2,597
6/19/2019	FLOORING & COVE BASE	5,481	20	S/L	548	274	822	4,659
9/12/2019	WALL IN PARKING LOT	6,000	20	S/L	600	300	900	5,100
5/14/2019	REWIRE ELEVATOR, DETECTOR, SMOKE DETECTORS	9,321	20	S/L	932	466	1,398	7,923
5/14/2019	DUCT DETECTOR & LINES	3,222	20	S/L	322	161	483	2,739
5/21/2019	TEST FIRE ALARM DEVICES	5,911	20	S/L	592	296	888	5,023
8/23/2019	REMOUNT SMOKES AFTER RENOVATION	1,607	20	S/L	160	80	240	1,367
1/25/2019	FROM ASCENTIUM CAPITAL - BSD	(21,571)	20	S/L	(2,158)	(1,079)	(3,237)	(18,334)
02/10/19	FROM ASCENTIUM CAPITAL - GATEWAY	(80,457)	20	S/L	(8,046)	(4,023)	(12,069)	(68,388)
4/15/2019	FROM ASCENTIUM CAPITAL - GATEWAY	(160,914)	20	S/L	(16,092)	(8,046)	(24,138)	(136,777)
7/3/2019	REIMBURSED FROM ASCENTIUM	(65,000)	20	S/L	(6,500)	(3,250)	(9,750)	(55,250)
7/12/2019	REIMBURSED FROM ASCENTIUM	(80,000)	20	S/L	(8,000)	(4,000)	(12,000)	(68,000)
3/31/2019	EXIT DEVICES	2,850	20	S/L	286	143	429	2,422
3/28/2019	ROOF DRAINS	2,250	20	S/L	226	113	339	1,912
9/5/2019	ROOF (DEPOSIT??)	64,773	20	S/L	6,478	3,239	9,717	55,057
3/20/2019	HEAT PUMPS DEPOSIT	21,144	15	S/L	2,820	1,410	4,230	16,914
2/14/2019	GFCI OUTLETS, OC SENSORS	2,800	20	S/L	280	140	420	2,380
2/14/2019	REIMBURSED FROM ASCENTIUM	80,457	20	S/L	8,046	4,023	12,069	68,388
4/18/2019	QUAD OUTLETS, DEDICATED LINE	1,900	20	S/L	190	95	285	1,615
5/6/2019	EMERGENCY LIGHTING BACKUP	10,104	20	S/L	1,010	505	1,515	8,589
5/6/2019	BASEBOARD HEATER COVERS	1,400	20	S/L	140	70	210	1,190
6/30/2019	RENOVATION COMPLETION	80,000	20	S/L	8,000	4,000	12,000	68,000
7/2/2019	RENOVATION 90%	65,000	20	S/L	6,500	3,250	9,750	55,250
5/22/2019	TILES FOR SHOWER ROOM	1,100	20	S/L	110	55	165	935
5/24/2019	TILES FOR SHOWER ROOM	290	20	S/L	28	14	42	247
4/11/2019	ELEVATOR MODERNIZATION	18,806	20	S/L	1,880	940	2,820	15,986
8/9/2019	ELEVATOR MODERNIZATION	18,806	20	S/L	1,880	940	2,820	15,986
8/22/2019	ELEVATOR MODERNIZATION	18,806	20	S/L	1,880	940	2,820	15,986
9/5/2019	ELEVATOR MODERNIZATION	4,703	20	S/L	470	235	705	3,998
6/13/2019	KEY DOOR LEVERS	450	20	S/L	46	23	69	382
6/12/2019	NEW KEYPAD	815	20	S/L	82	41	123	692
5/28/2019	EGRESS LOCK SYSTEM	3,658	20	S/L	366	183	549	3,109
6/12/2019	NEW KEYPAD	815	20	S/L	82	41	123	692
5/1/2019	REPLACE CONDENSOR FAN MOTOR	879	20	S/L	88	44	132	747
5/14/2019	BOILER OVERHAUL	9,500	20	S/L	950	475	1,425	8,075
6/24/2019	DEPOSIT ON MINI SPLIT ELEVATOR ROOM	2,565	20	S/L	256	128	384	2,181
8/2/2019	DEPOSIT INSULATE GENERATOR EXHAUST	2,825	20	S/L	282	141	423	2,402
8/7/2019	DEPOSIT MAIN DUCT TO GENERATOR	6,800	20	S/L	680	340	1,020	5,780
5/31/2019	CONDUIT & WIRE FOR ELEVATOR ROOM	9,018	20	S/L	902	451	1,353	7,665
7/15/2019	REPLACE BROKEN GLASS	890	20	S/L	90	45	135	756
7/15/2019	FINAL PAYMENT ON GLASS	5,849	20	S/L	584	292	876	4,973
9/10/2019	WINDOW HARDWARE	7,264	20	S/L	726	363	1,089	6,174
3/18/2019	THERAPY ENTRANCE DOOR	6,562	20	S/L	656	328	984	5,578
3/20/2019	DESIGN WORK	2,065	20	S/L	206	103	309	1,756
1/30/2019	NEW SPRINKLER HEADS	1,669	20	S/L	166	83	249	1,419
8/28/2019	Cool Stuff Inc	21,144	20	S/L	2,114	1,057	3,171	17,972
3/21/2019	BALANCE OF HEAT PUMPS	(380)	20	S/L	(38)	(19)	(57)	(323)
4/8/2019	REIMBURSED FROM ASCENTIUM	160,914	20	S/L	16,092	8,046	24,138	136,777
1/10/2019	PTRAP COVERS	569	20	S/L	56	28	84	485
2/5/2019	FAUCETS, SINKS	890	15	S/L	118	59	177	712
3/6/2019	FLOORING	235	10	S/L	46	23	69	165
1/4/2019	PHOTO EYES	5,840	20	S/L	584	292	876	4,964
1/24/2019	ELEVATOR MODERNIZATION	23,507	20	S/L	2,350	1,175	3,525	19,982
1/23/2019	DOOR EQUIPMENT	2,500	20	S/L	250	125	375	2,125
1/2/2019	CIRCULATOR PUMP	2,257	20	S/L	226	113	339	1,918
1/10/2019	FLUE PIPING	745	20	S/L	74	37	111	634
1/10/2019	DISH MACHINE EXHAUST	3,400	10	S/L	680	340	1,020	2,380
1/15/2019	REPIPE KITCHEN SINK	645	10	S/L	128	64	192	452
1/25/2019	RADIATOR VALVE	703	10	S/L	140	70	210	493
1/28/2019	NEW WIRING	959	15	S/L	128	64	192	767
1/31/2019	NEW WIRING	1,454	15	S/L	194	97	291	1,163
2/5/2019	CONDENSATE TRAP	770	20	S/L	76	38	114	655
2/19/2019	HOT WATER TANK	5,813	20	S/L	582	291	873	4,940
2/26/2019	EXHAUST FANS	6,000	20	S/L	600	300	900	5,100
3/11/2019	BURNER FOR BOILER	3,365	20	S/L	336	168	504	2,861
3/13/2019	NEW POWER FEED	888	20	S/L	88	44	132	755
3/19/2019	NEW BEARING & PRESSURE REDUCING VALVE	2,905	20	S/L	290	145	435	2,470
3/19/2019	BLOWER MOTOR	760	20	S/L	76	38	114	646
3/20/2019	AUTO FEEDER	498	20	S/L	50	25	75	423
3/21/2019	MOTOR FOR PUMP	4,939	10	S/L	988	494	1,482	3,457
4/19/2019	EXHAUST FANS	7,685	20	S/L	768	384	1,152	6,533
9/11/2019	MIXING VALVES	1,573	20	S/L	158	79	237	1,336
1/24/2019	REPLACE ELEVATOR TRANSFORMERS	4,800	20	S/L	480	240	720	4,080
1/21/2019	NEW FAX LINE, VOICE LINE	557	20	S/L	56	28	84	473
9/30/2019	FROM MCP	741,187	20	S/L	74,118	37,059	111,177	630,010
3/20/2019	LOAD BANK	2,499	20	S/L	250	125	375	2,124
8/21/2019	NEW CABLE RUNS	851	15	S/L	114	57	171	680
8/12/2019	SHORTENED DUCTS	680	20	S/L	68	34	102	578
8/12/2019	REPLACE DRAIN PANS	765	20	S/L	76	38	114	651
8/13/2019	MINI SPLIT FOR MACHINE ROOM	3,140	20	S/L	314	157	471	2,669
8/23/2019	WIRE MINI SPLIT	3,188	20	S/L	318	159	477	2,710
9/3/2019	REPLACE DRAIN PANS	765	10	S/L	154	77	231	535
4/11/2019	RESELECTIONS	706	20	S/L	70	35	105	601
6/12/2019	RESELECTIONS	578	20	S/L	58	29	87	491
8/5/2019	SIGHT GUARDS	1,200	20	S/L	120	60	180	1,020
9/30/2019	BALANCE OF GATEWAY PREPAID	84,555	20	S/L	8,456	4,228	12,684	71,871
9/30/2019	ACCRUAL ACCURATE COMMERCIAL DOOR	3,250	20	S/L	326	163	489	2,762

9/30/2019	ACCRUAL SAUCIER MECHANICAL	2,825	20	S/L	282	141	423	2,402
9/30/2019	ACCRUAL SAUCIER MECHANICAL	13,200	20	S/L	1,320	660	1,980	11,220
Total 2019 Leasehold Improvement Additions		1,304,881			133,164	66,582	199,746	1,105,135
10/1/2019	ACCRUAL	(3,250)	20	S/L	(163)	(163)	(326)	(2,924)
10/1/2019	ACCRUAL	(2,825)	20	S/L	(141)	(141)	(282)	(2,543)
10/1/2019	ACCRUAL	(13,200)	20	S/L	(660)	(660)	(1,320)	(11,880)
12/12/2019	REIMBURSED FROM ASCENTIUM	(24,689)	20	S/L	(1,234)	(1,234)	(2,468)	(22,221)
11/8/2019	COVE BASE	1,230	20	S/L	62	62	124	1,106
10/4/2019	BALANCE OF ELEVATOR DOOR	3,250	20	S/L	163	163	326	2,924
10/25/2019	NEW STROBES	2,401	20	S/L	120	120	240	2,161
11/30/2019	WALKWAY	1,800	20	S/L	90	90	180	1,620
11/25/2019	FINAL BALANCE OF RENOVATIONS	15,914	20	S/L	796	796	1,592	14,322
11/25/2019	LIGHTS	1,700	20	S/L	85	85	170	1,530
11/25/2019	KITCHEN DOOR	1,375	20	S/L	69	69	138	1,237
11/26/2019	BASEBOARD HEATER COVERS	1,400	20	S/L	70	70	140	1,260
12/5/2019	STARIGHTEN STRIKE JAM, PHOTO EYE	6,300	20	S/L	315	315	630	5,670
12/27/2019	HEAT PUMPS	5,150	20	S/L	258	258	516	4,634
12/31/2019	CABLING FOR GYM	4,126	20	S/L	206	206	412	3,714
10/1/2019	CONDENSOR FAN MOTOR	3,160	20	S/L	158	158	316	2,844
10/1/2019	CONDENSOR FAN MOTOR	2,800	20	S/L	140	140	280	2,520
10/7/2019	ELEVATOR LIGHT, CONDUIT & WIRE	1,636	20	S/L	82	82	164	1,472
11/25/2019	NEW DOORWAY	875	20	S/L	44	44	88	787
10/4/2019	EXTRA VENT	961	20	S/L	48	48	96	865
10/4/2019	MIXING VALVE	1,186	20	S/L	59	59	118	1,068
10/4/2019	GENERATOR MUFFLER INSULATION	2,825	20	S/L	141	141	282	2,543
10/4/2019	COOLING TOWER MAIN DUCT	13,200	20	S/L	660	660	1,320	11,880
10/4/2019	SPRAY PUMP MOTOR	4,570	20	S/L	229	229	458	4,112
12/4/2019	EXPAND SPRINKLERS	2,671	20	S/L	134	134	268	2,403
9/2/2020	ELEVATOR RECALL INSTALLED	3,500	20	S/L	175	175	350	3,150
9/30/2020	WALL PROTECTOR	10,750	20	S/L	538	538	1,076	9,674
7/14/2020	ELEVATOR MODERNIZATION	22,500	20	S/L	1,125	1,125	2,250	20,250
7/21/2020	DOOR OPERATOR	9,496	20	S/L	475	475	950	8,546
7/24/2020	EXPANSION TANK	4,895	20	S/L	245	245	490	4,405
9/11/2020	1ST INSTALLMENT OF HOT WATER TANK	5,930	20	S/L	297	297	594	5,336
9/17/2020	BASEMENT SUMP PUMP	1,640	20	S/L	82	82	164	1,476
1/2/2018	SEE PRIOR PERIOD LIST	408	20	S/L	20	20	40	368
1/15/2018	SEE PRIOR PERIOD LIST	1,670	20	S/L	84	84	168	1,502
1/26/2018	SEE PRIOR PERIOD LIST	3,000	20	S/L	150	150	300	2,700
1/26/2018	SEE PRIOR PERIOD LIST	340	20	S/L	17	17	34	306
4/27/2018	SEE PRIOR PERIOD LIST	6,706	20	S/L	335	335	670	6,036
1/20/2020	INSTALL PTACS	4,678	20	S/L	234	234	468	4,210
1/31/2020	NEW ROOF	43,182	20	S/L	2,159	2,159	4,318	38,864
1/31/2020	NEW ROOF	43,182	20	S/L	2,159	2,159	4,318	38,864
2/28/2020	NEW ROOF	43,182	20	S/L	2,159	2,159	4,318	38,864
7/20/2020	NEW ANSUL COMPRESSED CYLINDERS	5,800	20	S/L	290	290	580	5,220
4/22/2020	PHOTOEYE	5,460	20	S/L	273	273	546	4,914
5/8/2020	ELEVATOR MODERNIZATION	45,000	20	S/L	2,250	2,250	4,500	40,500
1/7/2020	COVE BASE	1,305	20	S/L	65	65	130	1,175
1/13/2020	WALL GUARD	3,650	20	S/L	183	183	366	3,284
2/19/2020	WALL GUARD	4,400	20	S/L	220	220	440	3,960
3/31/2020	HEAT PUMPS	7,725	20	S/L	386	386	772	6,953
1/6/2020	REPLACE BEARING ASSEMBLY	3,031	20	S/L	152	152	304	2,727
1/7/2020	MOP SINK FAUCETS	1,700	20	S/L	85	85	170	1,530
1/16/2020	REPLACE DRAINAGE PIPE	3,541	20	S/L	177	177	354	3,187
1/21/2020	REPLACE GAS VALVES	2,650	20	S/L	133	133	266	2,384
2/7/2020	REPLACE CIRCULATOR PUMPS	2,945	20	S/L	147	147	294	2,651
1/15/2020	TRACE/LABEL CIRCUITS IN RENOVATION	8,681	20	S/L	434	434	868	7,813
5/6/2020	REPAIR MAIN BREAKER	6,452	20	S/L	323	323	646	5,806
12/27/2017	SEE PRIOR PERIOD LIST	(5,801)	20	S/L	(290)	(290)	(580)	(5,221)
3/3/2020	NEW WINDOW	850	20	S/L	43	43	86	764
8/19/2020	METAL DOOR	651	20	S/L	33	33	66	585
9/30/2020	ACCRUAL	29,500	20	S/L	1,475	1,475	2,950	26,550
9/30/2020	ACCRUAL	5,930	20	S/L	297	297	594	5,336
Total 2020 Leasehold Improvement Additions		373,095			18,661	18,661	37,322	335,773
12/8/2020	Gutters	4,000	20	S/L	-	200	200	3,800
12/4/2020	Elevator inspection	1,061	3	S/L	-	354	354	707
10/26/2020	Steam converter reset	1,310	10	S/L	-	131	131	1,179
11/24/2020	Storage tank	1,320	20	S/L	-	66	66	1,254
10/12/2020	New line & receptacle	1,014	15	S/L	-	68	68	946
12/31/2020	Steam converter reset	1,605	10	S/L	-	161	161	1,444
8/5/2021	Drywall replacement	3,669	20	S/L	-	183	183	3,486
7/7/2021	Install carpet	8,699	5	S/L	-	1,740	1,740	6,959
4/29/2021	Boiler	25,917	20	S/L	-	1,296	1,296	24,621
1/18/2021	Final inspection	1,557	3	S/L	-	519	519	1,038
6/1/2021	Replace mixing valve	1,075	10	S/L	-	108	108	967
5/15/2021	Install roof drain system	2,100	10	S/L	-	210	210	1,890
1/13/2021	Piston packing	4,740	20	S/L	-	237	237	4,503
3/4/2021	Piston packing	4,740	20	S/L	-	237	237	4,503
4/29/2021	Hinge rollers	9,048	20	S/L	-	452	452	8,596
3/4/2021	Wall guards	4,435	20	S/L	-	222	222	4,213
5/11/2021	Tiles	8,835	20	S/L	-	442	442	8,393
3/1/2021	Heat pumps	5,390	10	S/L	-	539	539	4,851
5/20/2021	Parking lot sealing	5,775	8	S/L	-	722	722	5,053
6/30/2021	Parking lot sealing	10,725	8	S/L	-	1,341	1,341	9,384
3/12/2021	Replace boiler head mechanism	2,751	20	S/L	-	138	138	2,613
5/14/2021	Replace seals on pump	1,934	10	S/L	-	193	193	1,741
7/15/2021	Expansion tank - 1st Pmt	2,735	20	S/L	-	137	137	2,598
8/9/2021	Expansion tank - 2nd Pmt	3,345	20	S/L	-	167	167	3,178
1/7/2021	New lines for elevator	5,910	20	S/L	-	296	296	5,614
11/1/2020	Install of new phone line in building	1,508	10	S/L	-	151	151	1,357
9/30/2020	ACCRUAL REVERSAL	(4,500)	20	S/L	-	(225)	(225)	(4,275)
Total 2021 Leasehold Improvement Additions / Disposls		120,698			-	10,085	10,085	110,613
Total Leasehold Improvements		5,943,293			2,070,641	372,534	2,443,175	3,500,117
MOVEABLE EQUIPMENT								
7/29/2011	Accounting Software	20,423	3	S/L	20,423	-	20,423	-

8/17/2011	5 - Timeclocks	17,183	10	S/L	15,671	1,512	17,183	-
8/19/2011	Labeling Machine for Clothes	1,626	10	S/L	1,484	142	1,626	-
8/26/2011	5 - Beds	6,580	12	S/L	4,986	548	5,534	1,046
8/29/2011	6 - Washers	47,538	10	S/L	43,202	4,336	47,538	-
8/30/2011	Various Equipment for Dietary	24,492	10	S/L	22,250	2,242	24,492	-
8/30/2011	5 - Bedside Tables	791	10	S/L	718	73	791	-
8/11/2011	4 - Beds	5,264	12	S/L	4,010	439	4,449	816
8/11/2011	1 - Bed	1,316	12	S/L	1,003	110	1,113	203
Total 2011 Equipment Additions		125,214			113,747	9,403	123,150	2,064
9/1/2011	Equip from 2011 that s/b LHI	(5,990)	10	S/L	(5,391)	(599)	(5,990)	-
10/27/11	Camduction Base Charger	8,971	5	S/L	8,971	(1,794)	7,177	1,794
11/22/11	Fire Extinguishers	2,242	10	S/L	1,825	224	2,049	193
11/30/11	1 - Stepper 1 - Swivel Set	8,050	10	S/L	6,575	805	7,380	670
12/12/11	1 - Electric Bed	1,405	12	S/L	960	117	1,077	328
12/15/11	Heavy-Duty Griddle - 6 Burners	3,618	10	S/L	2,970	362	3,332	285
12/20/11	4 - Patient Lifts, 2 - Digital Scales	9,304	10	S/L	7,648	930	8,578	726
12/20/11	1 - Milnor 95-100 lb Tumble Dryer	7,960	10	S/L	6,545	796	7,341	620
12/21/11	3 - Computers	1,950	3	S/L	1,950	-	1,950	-
3/3/12	Floor Buffer, Ultra Speed 1500DC	1,258	5	S/L	1,258	-	1,258	-
3/1/12	Returned Dishwasher purchased in 2011	(3,000)	10	S/L	(2,526)	(300)	(2,826)	(174)
1/28/12	Wood Chest and Nightstand	1,787	10	S/L	1,490	179	1,669	118
4/24/12	1 - Electric Bed w/ Side Rails	1,650	12	S/L	1,180	138	1,318	332
4/24/12	10 - Electric Beds w/ Side Rails	10,685	12	S/L	7,627	890	8,517	2,168
8/22/12	Security Equipment, Cameras, Monitor, Recorder	5,248	5	S/L	5,248	-	5,248	-
Total 2012 Equipment Additions		55,138			46,329	1,748	48,077	7,061
12/31/12	10 - Electric Beds	12,985	12	S/L	8,387	1,082	9,469	3,516
5/30/2013	36 Oxygen Concentrators	17,245	10	S/L	12,655	1,724	14,379	2,865
6/25/2013	Meal Delivery Cart	2,798	10	S/L	2,035	280	2,315	484
4/22/2013	Office Furniture	3,434	10	S/L	2,555	343	2,898	536
5/16/2013	6 - Bedside cabinets	1,248	10	S/L	922	125	1,047	201
9/30/2013	2 Bariatric beds and mattresses	2,174	12	S/L	1,268	181	1,449	726
Total 2012 Equipment Additions		39,884			27,820	3,735	31,555	8,329
10/8/2013	Smart Therm Base	2,233	5	S/L	2,233	-	2,233	-
12/19/2013	2 - Bariatric Bed Package	6,656	5	S/L	6,656	-	6,656	-
1/9/2014	Compact Knife Slicer	1,044	5	S/L	1,044	-	1,044	-
8/28/2014	Induction Charger	6,667	5	S/L	6,667	0	6,667	-
Total 2014 Equipment Additions		16,600			16,600	0	16,600	-
10/11/2014	2 - Bariatric Beds	8,095	12	S/L	4,050	675	4,725	3,370
2/17/2015	Low air loss Mattress	3,382	3	S/L	3,382	-	3,382	-
3/27/2015	Refrigerator swing doors 12 shelf	4,126	5	S/L	4,126	0	4,126	-
4/20/2015	Drive Bari Hi/Low LTC Bed	8,320	5	S/L	8,320	(0)	8,320	-
8/25/2015	Convection Oven	5,583	5	S/L	5,583	0	5,583	-
Total 2015 Equipment Additions		29,507			25,461	676	26,137	3,370
10/29/15	Slicer 14" With Guard	2,180.73	5	S/L	2,180	1	2,181	-
11/13/15	Nurse Call Management System	20,875.00	3	S/L	20,875	-	20,875	-
1/18/16	Battery Powered Lift with Low Base	1,327.79	3	S/L	1,328	-	1,328	-
1/27/16	Reliant 450 Battery Powered Lift	1,362.74	3	S/L	1,363	(0)	1,363	-
1/29/16	Implementation and subscription	6,364.00	3	S/L	6,364	-	6,364	-
2/1/16	Zoll AED Plus	4,390.00	3	S/L	4,390	-	4,390	-
2/9/16	Counter Top Steamers	7,590.48	3	S/L	7,590	-	7,590	-
2/12/16	Direct TV Analog Head End System	8,500.00	3	S/L	8,500	-	8,500	-
2/24/16	50% Downpayment Dish Machine	16,915.00	5	S/L	16,915	-	16,915	-
2/24/16	Computer Laptop	1,393.57	3	S/L	1,394	-	1,394	-
2/29/16	6 - Mattresses	2,790.00	3	S/L	2,790	-	2,790	-
2/29/16	Electric Bed	1,349.00	5	S/L	1,350	(1)	1,349	-
2/29/16	6-Electric Beds	4,440.00	5	S/L	4,440	-	4,440	-
2/29/16	Zoll AED Plus Defibrillator	4,390.00	3	S/L	4,390	-	4,390	-
3/1/16	Nurse Call Management System	1,325.56	3	S/L	1,326	-	1,326	-
3/1/16	Security System	1,202.29	3	S/L	1,202	-	1,202	-
3/1/16	Nurse Call Management System	3,245.16	3	S/L	3,245	-	3,245	-
3/1/16	Security System	30,210.74	5	S/L	30,210	1	30,211	-
3/17/16	50% Final Payment Dish Machine	12,656.00	5	S/L	12,655	1	12,656	-
3/31/16	Direct TV Analog Head End System - Cancelled	(8,500.00)	3	S/L	(8,500)	-	(8,500)	-
3/31/16	Motorola UHF Radio Walkie Talkie	1,079.63	3	S/L	1,080	-	1,080	-
3/31/16	6 - Alterpeutic Mattress with pump	2,790.00	3	S/L	2,790	-	2,790	-
3/31/16	2 - Alterpeutic Mattress with pump	930.00	3	S/L	930	-	930	-
4/21/16	Implementation Project Mahangement	927.00	3	S/L	927	-	927	-
5/3/16	New servers/PC's and implementation	23,154.64	5	S/L	23,155	(0)	23,155	-
5/9/16	5 electric beds	3,700.00	5	S/L	3,700	-	3,700	-
5/31/16	Meal delivery carts	9,045.00	5	S/L	9,045	-	9,045	-
6/20/16	Implementation Project Mangement	2,374.00	3	S/L	2,374	-	2,374	-
6/30/16	Low 3 function Electric Bed	1,750.00	5	S/L	1,750	-	1,750	-
7/11/16	Computer Remote Support Setup	7,046.26	3	S/L	7,046	-	7,046	-
7/31/16	6 Electric Low Beds	4,440.00	5	S/L	4,440	-	4,440	-
7/31/16	Bariatric Electric Bed	1,349.00	5	S/L	1,350	(1)	1,349	-
7/31/16	Bariatric Mattress	970.00	3	S/L	970	-	970	-
7/12/16	Booster Heater	5,218.56	3	S/L	5,219	-	5,219	-
8/1/16	Desk Top Computers and Displays	2,804.92	3	S/L	2,805	-	2,805	-
8/18/16	4 Electric beds	2,960.00	5	S/L	2,960	-	2,960	-
8/19/16	8 Laptops	1,199.92	3	S/L	1,200	-	1,200	-
8/19/16	LED TV	1,279.90	3	S/L	1,280	-	1,280	-
8/19/16	25 LED HDTV	2,999.75	3	S/L	3,000	-	3,000	-
8/19/16	25 LED HDTV	2,999.75	3	S/L	3,000	-	3,000	-
9/8/16	5 electric beds	3,700.00	5	S/L	3,700	-	3,700	-
9/16/16	Facility Furniture (Bedrooms and Dining Room)	70,000.00	5	S/L	70,000	-	70,000	-
Total 2016 Equipment Additions		276,726			276,727	(0)	276,726	-
10/1/2016	Zoll AED	4,390	5	S/L	3,512	878	4,390	-
10/1/2016	Counter Top S	7,590	5	S/L	6,072	1,518	7,590	-
10/1/2016	Defibrillator	11,620	5	S/L	9,296	2,324	11,620	-
10/1/2016	Meal Delivery Carts	12,475	5	S/L	9,980	2,495	12,475	-
10/1/2016	Beds - Goldland	4,440	5	S/L	3,552	888	4,440	-
10/1/2016	Beds - Goldland	2,960	5	S/L	2,368	592	2,960	-
10/1/2016	Beds - Goldland	3,700	5	S/L	2,960	740	3,700	-
10/1/2016	Alterpeutic Mattress	2,700	5	S/L	2,160	540	2,700	-
10/1/2016	HD Camera System	29,450	5	S/L	23,560	5,890	29,450	-

10/1/2016	Processor Voice	3,700	5	S/L	2,960	740	3,700	-
10/1/2016	Nurse Call System	3,245	5	S/L	2,596	649	3,245	-
10/1/2016	Security System	30,211	5	S/L	24,168	6,043	30,211	-
10/1/2016	Dishmachine	29,571	5	S/L	23,656	5,915	29,571	-
10/1/2016	Wall Mounts	17,410	5	S/L	13,928	3,482	17,410	-
10/1/2016	Processor	3,700	5	S/L	2,960	740	3,700	-
12/8/2016	Program and Install	2,854	5	S/L	2,284	570	2,854	-
6/30/2017	Equipment	48,449	5	S/L	38,760	9,689	48,449	-
10/1/2016	TV's - Amex	3,200	5	S/L	2,560	640	3,200	-
10/1/2016	TV's	5,550	5	S/L	4,440	1,110	5,550	-
10/1/2016	TV's	300	5	S/L	240	60	300	-
11/1/2016	TV's - Amex	5,999	5	S/L	4,800	1,199	5,999	-
6/30/2017	F&F	247,674	5	S/L	198,140	49,534	247,674	-
10/1/2016	Computers	7,046	5	S/L	5,636	1,410	7,046	-
10/1/2016	Desk Top Computers	2,805	5	S/L	2,244	561	2,805	-
10/1/2016	Matrix Subscription	6,364	5	S/L	5,092	1,272	6,364	-
10/1/2016	Matrix Post Goli	16,630	5	S/L	13,304	3,326	16,630	-
10/1/2016	Computers	2,805	5	S/L	2,244	561	2,805	-
10/1/2016	Computers	7,046	5	S/L	5,636	1,410	7,046	-
10/6/2016	Cisco Meraki	3,200	5	S/L	2,560	640	3,200	-
10/1/2016	Computers, Monitors	23,155	5	S/L	18,524	4,631	23,155	-
12/14/2016	Computers	12,175	5	S/L	9,740	2,435	12,175	-
6/30/2017	Computers	1,342	5	S/L	1,072	270	1,342	-
Total 2017 Equipment Additions/Disposals		563,756			451,004	112,752	563,756	-
6/30/2018	Computers	9,081	5	S/L	5,448	1,816	7,264	1,817
6/30/2018	MME	20,903	5	S/L	12,543	4,181	16,724	4,179
6/30/2018	F&F	20,042	5	S/L	12,024	4,008	16,032	4,010
6/30/2017	Computers	(1,342)	5	S/L	(1,072)	(270)	(1,342)	-
6/30/2017	Equipment	7,167	5	S/L	4,299	1,433	5,732	1,435
6/30/2017	F&F	4,274	5	S/L	2,565	855	3,420	854
Total 2018 Equipment Additions		60,125			35,807	12,023	47,830	12,295
11/1/2018	Computers	1,073	5	S/L	430	215	645	428
6/30/2019	Computers	2,495	5	S/L	998	499	1,497	998
11/1/2018	FFE	34,593	5	S/L	13,838	6,919	20,757	13,836
6/30/2019	FFE	133,644	5	S/L	53,458	26,729	80,187	53,457
11/1/2018	Movable Equipment	4,889	5	S/L	1,956	978	2,934	1,955
6/30/2019	Movable Equipment	21,489	5	S/L	8,596	4,298	12,894	8,595
Total 2019 Equipment Additions		198,183			79,275	39,638	118,913	79,270
11/25/2019	TV FOR THERAPY	1,685	5	S/L	337	337	674	1,011
10/17/2019	DESKS, CHAIRS	4,941	5	S/L	988	988	1,976	2,965
12/2/2019	DESK, FILE CABINETS, CHAIRS	5,519	5	S/L	1,104	1,104	2,208	3,311
11/25/2019	ARTWORK	4,740	5	S/L	948	948	1,896	2,844
2/28/2020	SAFE	733	5	S/L	147	147	293	440
1/17/2020	OFFICE FURNITURE	2,836	5	S/L	567	567	1,134	1,702
8/3/2020	OUTDOOR DINING CHAIRS	660	5	S/L	132	132	264	396
7/31/2020	ASCENTIUM	(50,331)	5	S/L	(10,066)	(10,066)	(20,132)	(30,199)
9/24/2020	LAPTOP	1,277	5	S/L	255	255	511	766
1/31/2020	MME=\$2,317.56 NS=\$643.50	2,961	5	S/L	592	592	1,184	1,777
1/31/2020	ICE MAKER	3,542	5	S/L	708	708	1,417	2,125
2/29/2020	MME=\$7,000.85 NS=\$1,599.69	8,601	5	S/L	1,720	1,720	3,440	5,161
3/31/2020	MME=\$19,200.00 NS=\$357.70	19,558	5	S/L	3,912	3,912	7,823	11,735
4/30/2020	MME=\$971.00 NS=\$17,436.49	18,407	5	S/L	3,681	3,681	7,363	11,044
4/30/2020	NURSING SUPPLIES	125	5	S/L	25	25	50	75
5/31/2020	MME=\$1,875.00 NS=\$457.60	2,333	5	S/L	467	467	933	1,400
6/30/2020	MME=\$4,770.00 NS=\$1,361.99	6,132	5	S/L	1,226	1,226	2,453	3,679
6/30/2020	NURSING SUPPLIES	859	5	S/L	172	172	344	515
7/31/2020	MME=\$1,900.00 NS=\$279.00	2,179	5	S/L	436	436	872	1,307
8/31/2020	MME=\$1,410.54 NS=\$99.20	1,510	5	S/L	302	302	604	906
9/30/2020	NURSING SUPPLIES	3,184	5	S/L	637	637	1,274	1,910
1/23/2020	METAL TRASH CANS	1,786	5	S/L	357	357	714	1,072
9/30/2020	JE #7	(27,681)	5	S/L	(5,536)	(5,536)	(11,072)	(16,609)
10/23/2019	LAPTOPS	1,946	5	S/L	389	389	778	1,168
1/31/2020	COMPUTERS	17,844	5	S/L	3,569	3,569	7,138	10,706
9/24/2020	LAPTOP	1,277	5	S/L	255	255	511	766
Total 2020 Equipment Additions		36,623			7,325	7,325	14,649	21,974
11/1/2020	Cleaning equipment	349	5	S/L	-	70	70	279
11/1/2020	Overbed table	780	15	S/L	-	52	52	728
11/1/2020	Label printer	646	10	S/L	-	65	65	581
11/1/2020	Thermal printer	187	5	S/L	-	37	37	150
11/1/2020	Hand rails	679	15	S/L	-	45	45	634
11/1/2020	Time clock	2,630	15	S/L	-	175	175	2,455
11/1/2020	Time clock	2,630	15	S/L	-	175	175	2,455
6/30/2021	Wound Vac Pump	3,720	10	S/L	-	372	372	3,348
6/30/2021	12 overbed tables	1,122	15	S/L	-	75	75	1,047
Total 2021 Equipment Additions		12,743			-	1,066	1,066	11,677
Total Movable Equipment		\$ 1,414,499			\$ 1,080,094	\$ 188,366	\$ 1,268,459	\$ 146,040
Total Assets/Depreciation according to Cost Report		7,357,792			3,150,735	560,900	3,711,634	3,646,157
Prior Operator's Assets		2,646,227			2,011,247	190,694	2,201,942	444,285
Total Assets/Depreciation according to Trial Balance		5,449,714			263,674	997,147	4,452,567	4,452,567
Rounding variance							(2)	2
Carry forward variance		(238,346)						
Variance from TB		(499,803) C				297,226 B	2,714,489 A	(806,412)

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

806,412
(297,226)
(499,803)

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

Name of Facility Advanced Center for Nursing & Rehabil	License No. 2434	Report for Year Ended 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes <input checked="" type="radio"/> No		
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		226			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed	Fixed		
b. Date Mortgage Obtained		01/14/16	12/31/20		
c. Interest Rate for the Cost Year		4.63%	3.62%		
d. Term of Mortgage (number of years)		20 Years	25 Years		
e. Amount of Principal Borrowed		4,500,000	20,000,000		
f. Principal balance outstanding as of 9/30/21			19,669,313		
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Advanced Center for Nursing & Reha		2434	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Advanced Center for Nursing & Rel		2434		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Loan Interest				\$	52,176	52,176	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	52,176	52,176	
14. Insurance							
a. Insurance on Property (buildings only)				\$	47,738	47,738	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Insurance				\$	312,305	312,305	
14d. Total Insurance Expenditures (14a + b + c)				\$	360,043	360,043	
15. Total All Expenditures (A-13 thru C-14)				\$	32,977,715	32,977,715	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	10	A12g	Occupational Therapy	\$ 355,118	355,118		
7.			Other - See attached Schedule	\$ 117,600	117,600		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 1,674,366	1,674,366		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 16,458	16,458		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,126	2,126		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 19,525	19,525		
19.	15	1j/1k	Income Tax / Corporate Business Tax	\$ 8,725	8,725		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 61,478	61,478		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 2,255,396	2,255,396		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Advanced Center for Nursing & Rehabilitation, LLC
Disallowance Schedule for Cell Phone
9/30/2021

	<u>Amount</u>	
Total Cell Phone Expense (Pg. 15, Ln. 1h2)	3,926	TB Linked
Phones Allowed Based on Beds	5	
Allowable Amount Per Phone	<u>\$ 30</u>	
Monthly Allowable amount	\$ 150	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,800	
Disallowed Cell Phone	<u><u>\$ 2,126</u></u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,255,396	2,255,396		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 368,112	368,112		
28.	20	5d	Ambulance/Limousine	\$ 46,213	46,213		
29.	20	5f	X-rays, etc	\$ 18,630	18,630		
30.	20	5h	Laboratory	\$ 36,506	36,506		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 43,338	43,338		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 74,739	74,739		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 10,410,629	10,410,629		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 10,517	10,517		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 1,015	1,015		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 13,265,095	13,265,095		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5L	Resident Medical Bills (Disallowed)	\$ 74,739		
Total Other Ancillary Costs			\$ 74,739	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Personal vehicle leases	\$ 14,527		
22	9	Rent in excess of actual cost	10,396,102		
Total Other Property Adjustments			\$ 10,410,629	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV (See attached)	\$ 10,517		
Total Other Adjustments			\$ 10,517	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc. Income	1,000		
30	IV 8	Medical Records Income	15		
Total Other Adjustments			\$ 1,015	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

Advanced Center for Nursing & Rehabilitation, LLC
Disallowance Schedule for Cable TV
9/30/2021

	<u>Amount</u>
Total Cable TV Expense (Acct. #Marcum 107)	14,117 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 10,517</u></u>

Annual Report of Long-Term Care Facility

CSP-30 Rev.10/2005

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilit	2434	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 17,185,643	17,185,643			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,465,418)	(1,465,418)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 12,387,527	12,387,527			
b. Medicare Room and Board Contractual Allowance **	\$ (43)	(43)			
4. a. Private-Pay Residents and Other	\$ 206,047	206,047			
b. Private-Pay Room and Board Contractual Allowance **	\$ (3,024)	(3,024)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 7,480	7,480			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 57,762	57,762			
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	\$ 674,509	674,509			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 528,586	528,586			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 251,808	251,808			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 107,739	107,739			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 722,273	722,273			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 523,389	523,389			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (3,971,609)	(3,971,609)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (441,888)	(441,888)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 26,770,781	26,770,781			
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>)	\$ 304	304			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,448,243	1,448,243			
V. Total Other Revenue (1 thru 8)	\$ 1,448,547	1,448,547			
VI. Total All Revenue (III +V)	\$ 28,219,328	28,219,328			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A - X-Ray	\$ 18,367		
30 II 6a	Medicare A - Lab	19,788		
30 II 6a	Medicare A - Contractual Adjustment	(3,937,057)		
30 II 6a	Medicare B - Vaccines	21,202		
30 II 6a	Medicare B - Lab	330		
30 II 6a	Medicare B - Contractual Adjustment	(94,255)		
30 II 6a	Managed Care B - Contractual Adjust	16		
Total Other Resident Revenue - Medicare		\$ (3,971,609)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Private Cert - Lab	\$ (1,073)		
30 II 6b	Medicaid Cert - MLTC	26,264		
30 II 6b	Medicaid Cert - Current Year Adjust	(467,132)		
30 II 6b	Managed Care B - Vaccines	53		
Total Other Resident Revenue		\$ (441,888)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest income	4,670,058	\$ 125		
30 IV 5	Private pay A/R	N/A	179		
Total Interest Income			\$ 304	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Misc. Income (Disallowed)	\$ 1,000		
30 IV 8	Medical records	15		
30 IV 8	Small balance adjustments (No disallowance necessary)	(176)		
30 IV 8	ERC Income (No disallowance necessary)	1,417,124		
30 IV 8	Strike income	30,280		
Total Other Revenue		\$ 1,448,243	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabil	2434	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	5,121,248
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,632,604
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	36,386
5. Prepaid Expenses			\$	81,568
a. Prepaid - Insurance	65,253			
b. Prepaid - Service Contracts	12,930			
c. Prepaid - Real Estate Taxes	3,385			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,871,806
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>5,943,293</u>		\$	3,500,117
	Accum. Depreciation <u>2,443,176</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,414,499</u>		\$	146,038
	Accum. Depreciation <u>1,268,461</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,066,227
F/S vs. C/R	806,412			
See Schedule	259,815			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,712,382

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 259,815
Total Other Fixed Assets (Itemize)			\$ 259,815

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility Advanced Center for Nursing & Rehabi	License No. 2434	Report for Year Ended 9/30/2021	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	12,584,188
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ 424,438	
Name and Address	Amount	Loan Date		
	424,438			
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 424,438	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 13,008,626	

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation		2434	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,906,486
2. Notes Payable (<i>itemize</i>)				\$	
Note Payable					
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	801,186
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	97,395
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	5,241,409
Resident refunds		(3,596)	DSS advanced payments	316,082	
Resident trust liability		175,230	Due to Medicare - 1135	2,100,000	
Due to Medicaid NAMI Audit		430,000			
HHS advanced payments		2,223,693	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	8,046,476

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Advanced Center for Nursing & Rehabilitati	License No. 2434	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			8,046,476	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
			\$	315,519
Name of Lender	Purpose	Amount	Date Due	
Ascentium		32,515		
Ascentium		283,004		
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	315,519
C. Total All Liabilities (Lines A-13 + B-5)			\$	8,361,995

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

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehab	2434	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	2,000,000
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	7,107,792
6. Gain or Loss for Period	10/1/2020	thru 9/30/2021	\$	(4,461,161)
7. Total Net Worth			\$	4,646,631
C. Total Reserves and Net Worth			\$	4,646,631
D. Total Liabilities, Reserves, and Net Worth			\$	13,008,626

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Center for Nursing & Rehabil	2434	9/30/2021	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	4,779,451		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	28,219,328		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	32,680,489		
D. Net Income or Deficit			\$	(4,461,161)		
E. Balance			\$	318,290		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Expenses Per Page 27	\$32,977,715					
Dep Adjustment	(297,226)					
Total Expenditures	\$32,680,489					
2. Other <i>(itemize)</i>						
Capital contribution		2,000,000				
Prior period adjustment		2,328,341				
F-3. Total Additions					\$	4,328,341
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$			
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose						
Amount						
3. Total Deductions			\$			
H. Balance at End of Period			\$	4,646,631		

I. Preparer's/Reviewer's Certification

Name of Facility Advanced Center for Nursing &	License No. 2434	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/11/2022		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Mark Salamon		Phone Number 718-882-6400;217		
Contact Email Address Msalamon@goldcrestcc.com				



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Advanced Center for Nursing & Rehabilitation, LLC for the year ended September 30, 2021, 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 Advanced Center for Nursing & Rehabilitation, LLC. 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 Advanced Center for Nursing & Rehabilitation, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 11, 2022



Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

Facility Name Advanced Center for Nursing & Rehabilitation, LLC

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

Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Explanation: _____

Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Explanation: _____

Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Explanation: _____

Yes No
 4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.
Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 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? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021
1001000.000	Cash - Chase Operating	221,386.00			221,386.00
1001001.000	Cash - Dime Operating	4,670,058.00			4,670,058.00
1001500.000	Cash - Chase Payroll	48,696.00			48,696.00
1009000.000	Cash - Resident Trust Savings	180,798.00			180,798.00
1009100.000	Cash - Resident Trust Checking	310.00			310.00
1110000.000	A/R - Private	151,936.00			151,936.00
1120000.000	A/R - Medicaid	1,179,557.00			1,179,557.00
1130000.000	A/R - Medicare Part A	735,058.00			735,058.00
1140000.000	A/R - Medicare Part B	112,523.00			112,523.00
1150000.000	A/R - Co-Insurance	627,352.00			627,352.00
1160000.000	A/R - Co-Insurance Part B	28,161.00			28,161.00
1170000.000	A/R - Managed Care	1,424.00			1,424.00
1180000.000	A/R - Insurance	(16,906.00)			(16,906.00)
1193000.000	A/R - Hospice	(21,501.00)			(21,501.00)
1200000.000	A/R - Allowance For Bad Debt	(165,000.00)			(165,000.00)
1391000.000	Due from Related Entities	424,438.00			424,438.00
1410000.000	Supplies - Medical	36,386.00			36,386.00
1520000.000	Prepaid - Insurance	65,253.00			65,253.00
1530000.000	Prepaid - Service Contracts	12,930.00			12,930.00
1570000.000	Prepaid - Real Estate Taxes	3,385.00			3,385.00
1615000.000	Leasehold Improvements	4,524,033.00			4,524,033.00
1620000.000	Furniture Fixture & Equipment	427,542.00			427,542.00
1623000.000	Moveable Equipment	330,815.00			330,815.00
1630000.000	Computers	167,324.00			167,324.00
1640000.000	Construction in Progress	259,815.00			259,815.00
1655000.000	Accum. Dep - Leasehold Improvements	(539,077.00)			(539,077.00)
1660000.000	Accum. Dep. - FF&E	(163,301.00)			(163,301.00)
1665000.000	Accum. Depr. - Mme	(206,860.00)			(206,860.00)
1670000.000	Accum. Dep. - Computers	(87,909.00)			(87,909.00)
2001000.000	Accounts Payable	(1,451,688.00)			(1,451,688.00)
2002000.000	Accrued Accounts Payable	(454,798.00)			(454,798.00)
2012000.000	State Withholding	(6,875.00)			(6,875.00)
2013000.000	Fica Liability - Social Security	(47,829.00)			(47,829.00)
2016100.000	Paid Family Leave Payable	(13,521.00)			(13,521.00)
2017000.000	Fui Payable	(1,192.00)			(1,192.00)
2018000.000	Sui Payable	(17,730.00)			(17,730.00)
2025000.000	Accrued Payroll Taxes	(10,248.00)			(10,248.00)
2026000.000	Accrued Payroll	(801,186.00)			(801,186.00)
2110006.000	Ascentium Loan	(32,515.00)			(32,515.00)
2151000.000	Resident Refunds	3,596.00			3,596.00
2153000.000	Resident Trust	(175,230.00)			(175,230.00)
2511000.000	Ascentium Loan #2	(283,004.00)			(283,004.00)
2531000.000	Due to Medicaid NAMI Audit	(430,000.00)			(430,000.00)
2532000.000	HHS Advanced Payments	(2,223,693.00)			(2,223,693.00)
2533000.000	DSS Advanced Payments	(316,082.00)			(316,082.00)
2534000.000	Due to Medicare - 1135 Waiver	(2,100,000.00)			(2,100,000.00)
3030000.000	Contributions	(2,000,000.00)			(2,000,000.00)
3080000.000	Retained Earnings	(7,107,792.00)			(7,107,792.00)
4001000.400	Medicare A - Room And Board	(12,261,600.00)			(12,261,600.00)
4002500.400	Medicare A - Pharmacy	(7,480.00)			(7,480.00)
4004000.400	Medicare A - Physical Therapy	(465,669.00)			(465,669.00)
4004500.400	Medicare A - Occupational Therapy	(503,080.00)			(503,080.00)
4005000.400	Medicare A - Speech Therapy	(188,119.00)			(188,119.00)
4007000.400	Medicare A - X-Ray	(18,367.00)			(18,367.00)
4008500.400	Medicare A - Lab	(19,788.00)			(19,788.00)
4009000.400	Medicare A - Contractual Adjustment	3,937,057.00			3,937,057.00
4009020.400	Medicare A - Current Year Adjustmen	(74,101.00)		(2,688.00)	(76,789.00)
4009990.400	Medicare A - Prior Year Adjustment	(49,138.00)			(49,138.00)
4009991.400	Medicare Sequester 2%	43.00			43.00
4009992.400	Medicare A - 1135 Waiver	2,100,000.00			2,100,000.00
4101000.410	Private Cert - Room And Board	(69,300.00)			(69,300.00)
4102500.410	Private Cert - Pharmacy	344.00			344.00
4104500.410	Private Cert - Occupational Therapy	100.00			100.00
4108500.410	Private Cert - Lab	1,073.00			1,073.00
4109000.410	Private Cert - Contractual Adjustme	(1,494.00)			(1,494.00)
4301000.430	Medicaid Cert - Room And Board	(17,072,988.00)			(17,072,988.00)
4302500.430	Medicaid Cert - Pharmacy	(58,106.00)			(58,106.00)

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021
4304000.430	Medicaid Cert - Physical Therapy	(531,085.00)			(531,085.00)
4304500.430	Medicaid Cert - Occupational Therap	(526,264.00)			(526,264.00)
4305000.430	Medicaid Cert - Speech Therapy	(107,739.00)			(107,739.00)
4309000.430	Medicaid Cert - Contractual Adjustm	1,465,418.00			1,465,418.00
4309020.430	Medicaid Cert - MLTC	(26,264.00)			(26,264.00)
4309030.430	Medicaid Cert - Current Year Adjust	467,132.00			467,132.00
4309990.430	Medicaid Cert - Prior Year Adjustme	(112,655.00)			(112,655.00)
4601000.460	Insurance Cert - Room And Board	(136,747.00)			(136,747.00)
4604000.460	Insurance Cert - Physical Therapy	2,499.00			2,499.00
4604500.460	Insurance Cert - Occupational Thera	2,775.00			2,775.00
4609000.460	Insurance Cert - Contractual Adjust	38,628.00			38,628.00
4709000.470	Hospice Cert - Contractual Adjustme	(34,110.00)			(34,110.00)
5002600.500	Medicare B - Vaccines	(21,202.00)			(21,202.00)
5004000.500	Medicare B - Physical Therapy	(208,840.00)			(208,840.00)
5004500.500	Medicare B - Occupational Therapy	(219,193.00)			(219,193.00)
5005000.500	Medicare B - Speech Therapy	(63,689.00)			(63,689.00)
5008500.500	Medicare B - Lab	(330.00)			(330.00)
5009000.500	Medicare B - Contractual Adjustment	94,255.00			94,255.00
5052600.500	Managed Care B - Vaccines	(53.00)			(53.00)
5059000.500	Managed Care B - Contractual Adjust	(16.00)			(16.00)
5990500.590	Interest Income	(125.00)		(179.00)	(304.00)
5990800.590	Misc. Income	(3,867.00)		2,867.00	(1,000.00)
5990810.590	Medical Records Income	(15.00)			(15.00)
5990900.590	Small Balance Adjustments	176.00			176.00
5990972.590	Employee Retention Credits	(1,417,124.00)			(1,417,124.00)
5990980.590	Strike Income	(30,280.00)			(30,280.00)
5991000.590	Bad Debt	(425,634.00)			(425,634.00)
6010010.610	Director Of Nursing	111,354.00			111,354.00
6010012.610	Rn Supervisors	46,201.00			46,201.00
6010015.610	Assisstant Director Of Nursing	118,318.00			118,318.00
6010060.610	Clerical	53,297.00			53,297.00
6010290.610	Nursing Consultant	117,600.00			117,600.00
6010670.610	Purchased Services	4,144.00			4,144.00
6010860.610	License Renewals	240.00			240.00
6010880.610	Transportation	46,213.00			46,213.00
6020030.620	RNs	1,020,700.00			1,020,700.00
6020040.620	LPNs	2,381,451.00			2,381,451.00
6020050.620	CNAs	3,080,326.00			3,080,326.00
6020240.620	Edu Conf & Training	1,590.00			1,590.00
6020340.620	Nursing Agency	18,500.00		(18,500.00)	0.00
7200250.640	Resident Medical Bills	74,739.00			74,739.00
7200490.640	Medical Supplies	280,957.00			280,957.00
7200491.640	Oxygen	43,338.00			43,338.00
7200580.640	Non Medical Supplies	17.00			17.00
7200730.640	Equipment Rental	44,459.00			44,459.00
7210620.650	Laboratory	36,506.00			36,506.00
7240620.660	Radiology	18,630.00			18,630.00
7260010.680	Director	56,993.00			56,993.00
7260070.680	Activity Aides	31,787.00			31,787.00
7260590.680	Supplies & Materials	1,207.00			1,207.00
7270290.690	Pharmacy Consultant	46,641.00		(13,349.00)	33,292.00
7270440.690	Pharmacy	368,112.00			368,112.00
7290290.700	Dentist	4,264.00			4,264.00
7330010.710	Rehab Director	97,469.00			97,469.00
7330020.710	PTA	283,291.00			283,291.00
7330070.710	PT Aides	77,075.00			77,075.00
7330290.710	PT Consultant	6,133.00			6,133.00
7330670.710	Purchased Services	4,206.00			4,206.00
7340010.720	Occupational Therapist	179,312.00			179,312.00
7340020.720	COTA	175,806.00			175,806.00
7350010.730	Speech Therapist	117,603.00			117,603.00
7380010.750	Social Serv Director	69,646.00			69,646.00
7380060.750	Social Worker	64,246.00			64,246.00
7390060.760	Clerical	18,786.00			18,786.00
7420010.770	Medical Director	72,000.00			72,000.00
7420280.770	Physicians	6,500.00			6,500.00
8212010.780	Dietary Supervisor	6,512.00			6,512.00
8212020.780	Cooks	167,042.00			167,042.00
8212070.780	Dietary Aides	503,108.00			503,108.00
8212290.780	Dietary Consultant	165,985.00			165,985.00
8212500.780	Food	407,827.00			407,827.00

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021
8212510.780	Dietary Supplements	49,524.00			49,524.00
8212540.780	Cleaning Supplies	11,214.00			11,214.00
8212590.780	Supplies & Materials	70,905.00			70,905.00
8212670.780	Contracted Services	370.00			370.00
822000.7300	RENT OF BUILDING	0.00		(131,280.00)	(131,280.00)
8220070.790	Workers	122,805.00			122,805.00
8220590.790	Supplies & Materials	34,383.00			34,383.00
8220630.790	Repairs & Maintenance	99,426.00			99,426.00
8220670.790	Contracted Services	111,730.00			111,730.00
8220680.790	Elevator Maintenance	16,202.00			16,202.00
8220690.790	Depreciation Mme	101,321.00			101,321.00
8220691.790	Depr Non Movable	162,353.00			162,353.00
8220730.790	Rent Of Building	11,306,249.00			11,306,249.00
8220740.790	Electric	311,059.00			311,059.00
8220750.790	Gas	78,212.00			78,212.00
8220760.790	Water & Sewer	88,214.00			88,214.00
8220770.790	Fuel Oil #2	774.00			774.00
8220830.790	Real Estate Taxes	12,991.00			12,991.00
8240010.810	Director	27,325.00			27,325.00
8240070.810	Housekeeping Aides	503,837.00			503,837.00
8240540.810	Cleaning Supplies	105,087.00			105,087.00
8240670.810	Purchased Services	114,251.00			114,251.00
8240680.810	Refuse Removal	54,857.00			54,857.00
8250070.820	Laundry Aides	204,794.00			204,794.00
8250380.820	Disposables	969.00			969.00
8250590.820	Supplies & Materials	788.00			788.00
8250630.820	Repairs & Maintenance	6,255.00			6,255.00
8260070.830	Security Guards	147,636.00			147,636.00
8310060.850	Bookkeepers	138,067.00			138,067.00
8310300.850	Accounting Fees	60,833.00			60,833.00
8310670.850	Purchased Services	108,196.00			108,196.00
8321010.860	Admissions Coordinator	103,360.00			103,360.00
8321590.860	Supplies & Materials	3,658.00			3,658.00
8321670.860	Purchased Services	350.00			350.00
8321880.860	Travel	2,007.00			2,007.00
835100.8900	ADVERTISING	0.00		(8,304.00)	(8,304.00)
8351010.880	Administrator	120,954.00			120,954.00
8351050.880	Human Resources	149,109.00			149,109.00
8351290.880	Admin Consultants	58,130.00			58,130.00
8351300.880	Legal Fees	156,178.00		(55,459.00)	100,719.00
8351550.880	Office Supplies	29,821.00			29,821.00
8351590.880	Supplies & Materials	3,066.00			3,066.00
8351670.880	Purchased Services	74,471.00		(23,250.00)	51,221.00
8351730.880	Equipment Rental	35,721.00		(18,041.00)	17,680.00
8351731.880	Auto Rental	14,527.00			14,527.00
8351810.880	General Insurance	312,305.00			312,305.00
8351820.880	Property Insurance	47,738.00			47,738.00
8351840.880	Telephone	32,221.00		(18,043.00)	14,178.00
8351850.880	Dues & Subscriptions	19,683.00		(3,139.00)	16,544.00
8351870.880	Conference & Seminars	795.00			795.00
8351880.880	Travel	11,221.00			11,221.00
8351890.880	Advertising	27,829.00			27,829.00
8351910.880	Sales Tax	56,730.00			56,730.00
8351930.880	Postage	14,793.00			14,793.00
8351940.880	Bank Charges	14,868.00			14,868.00
8351950.880	Licenses & Permits	2,452.00		180.00	2,632.00
8351960.880	Criminal Background	7,655.00			7,655.00
8351980.880	Other Direct	79.00			79.00
8351981.880	Donations	18,000.00			18,000.00
8351991.880	Penalties	750.00			750.00
8400000.880	Nursing Home User Fee	1,167,599.00			1,167,599.00
8452000.890	Interest On Capital Debt	41,067.00			41,067.00
8454000.890	Interest - Construction Loan	11,109.00			11,109.00
8460160.900	FICA	769,993.00			769,993.00
8460170.900	Federal Unemployment	12,502.00			12,502.00
8460171.900	State Unemployment	141,381.00			141,381.00
8460180.900	Health Insurance	85,126.00			85,126.00
8460200.900	Workers Comp	760,223.00			760,223.00
8460230.900	Other Benefits	8,239.00		(8,239.00)	0.00
8460240.900	Union Health And Welfare	1,569,559.00			1,569,559.00
8460243.900	Union Training Fund	69,067.00			69,067.00

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021
8460245.900	Union Pension Fund	559,312.00			559,312.00
8460300.900	Employee Meals	2,742.00			2,742.00
9100100.880	CT Corp Taxes	8,975.00			8,975.00
Marcum 101	Advertising-Help Wanted	0.00		31,554.00	31,554.00
Marcum 106	Cell Phones	0.00		3,926.00	3,926.00
Marcum 107	Cable TV	0.00		14,117.00	14,117.00
Marcum 113	Equipment Leases	0.00		18,041.00	18,041.00
Marcum 121	Subscriptions	0.00		2,959.00	2,959.00
Marcum 125	Facility Licensing Expense	0.00		115.00	115.00
Marcum 127	Real Estate Taxes	0.00		131,280.00	131,280.00
Marcum 134	Lobbying	0.00		16,500.00	16,500.00
Marcum 135	Financing Fees	0.00		25,000.00	25,000.00
Marcum 136	LOC Fees	0.00		13,844.00	13,844.00
Marcum 137	Uniforms	0.00		1,839.00	1,839.00
Marcum 138	COVID-19 Bonuses	0.00		6,400.00	6,400.00
Marcum 139	Pharmacy Bill Review	0.00		13,349.00	13,349.00
Marcum 140	Contracted Nursing Strike Deposits	0.00		18,500.00	18,500.00
Total		0.00		0.00	0.00
Net (Income) Loss		4,461,161.00		0.00	4,461,161.00

Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE 9/30/2021	FINAL 9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
8351010.880	Administrator	120,954.00		0.00	120,954.00
Subtotal [2]	Administrators	120,954.00		0.00	120,954.00
Subgroup : [4]	Other Administrative Salaries				
6010060.610	Clerical	53,297.00		0.00	53,297.00
8310060.850	Bookkeepers	138,067.00		0.00	138,067.00
8321010.860	Admissions Coordinator	103,360.00		0.00	103,360.00
8351050.880	Human Resources	149,109.00		0.00	149,109.00
Subtotal [4]	Other Administrative Salaries	443,833.00		0.00	443,833.00
Subgroup : [5C]	Dietary Workers				
8212010.780	Dietary Supervisor	6,512.00		0.00	6,512.00
8212020.780	Cooks	167,042.00		0.00	167,042.00
8212070.780	Dietary Aides	503,108.00		0.00	503,108.00
Subtotal [5C]	Dietary Workers	676,662.00		0.00	676,662.00
Subgroup : [6B]	Other Housekeeping Workers				
8240010.810	Director	27,325.00		0.00	27,325.00
8240070.810	Housekeeping Aides	503,837.00		0.00	503,837.00
Subtotal [6B]	Other Housekeeping Workers	531,162.00		0.00	531,162.00
Subgroup : [7B]	Other Maintenance Workers				
8220070.790	Workers	122,805.00		0.00	122,805.00
Subtotal [7B]	Other Maintenance Workers	122,805.00		0.00	122,805.00
Subgroup : [8B]	Other Laundry Workers				
8250070.820	Laundry Aides	204,794.00		0.00	204,794.00
Subtotal [8B]	Other Laundry Workers	204,794.00		0.00	204,794.00
Subgroup : [10]	Protective Services				
8260070.830	Security Guards	147,636.00		0.00	147,636.00
Subtotal [10]	Protective Services	147,636.00		0.00	147,636.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
6010010.610	Director Of Nursing	111,354.00		0.00	111,354.00
6010015.610	Assistant Director Of Nursing	118,318.00		0.00	118,318.00
Subtotal [12A]	Director of Nurses/Assistant Director	229,672.00		0.00	229,672.00
Subgroup : [12B1]	RNs - Direct Care				
6010012.610	Rn Supervisors	46,201.00		0.00	46,201.00
6020030.620	RNs	1,020,700.00		0.00	1,020,700.00
Subtotal [12B1]	RNs - Direct Care	1,066,901.00		0.00	1,066,901.00
Subgroup : [12C1]	LPNs - Direct Care				
6020040.620	LPNs	2,381,451.00		0.00	2,381,451.00
Subtotal [12C1]	LPNs - Direct Care	2,381,451.00		0.00	2,381,451.00
Subgroup : [12D]	Aides and Attendants				
6020050.620	CNAs	3,080,326.00		0.00	3,080,326.00
Subtotal [12D]	Aides and Attendants	3,080,326.00		0.00	3,080,326.00
Subgroup : [12E]	Physical Therapists				
7330010.710	Rehab Director	97,469.00		0.00	97,469.00
7330020.710	PTA	283,291.00		0.00	283,291.00
7330070.710	PT Aides	77,075.00		0.00	77,075.00
Subtotal [12E]	Physical Therapists	457,835.00		0.00	457,835.00
Subgroup : [12F]	Speech Therapists				
7350010.730	Speech Therapist	117,603.00		0.00	117,603.00
Subtotal [12F]	Speech Therapists	117,603.00		0.00	117,603.00
Subgroup : [12G]	Occupational Therapists				
7340010.720	Occupational Therapist	179,312.00		0.00	179,312.00
7340020.720	COTA	175,806.00		0.00	175,806.00
Subtotal [12G]	Occupational Therapists	355,118.00		0.00	355,118.00
Subgroup : [12H]	Recreation Workers				
7260010.680	Director	56,993.00		0.00	56,993.00
7260070.680	Activity Aides	31,787.00		0.00	31,787.00

Subtotal [12H]	Recreation Workers	88,780.00	0.00	88,780.00
Subgroup : [12M]	Social Workers/Case Management			
7380010.750	Social Serv Director	69,646.00	0.00	69,646.00
7380060.750	Social Worker	64,246.00	0.00	64,246.00
7390060.760	Clerical	18,786.00	0.00	18,786.00
Subtotal [12M]	Social Workers/Case Management	152,678.00	0.00	152,678.00
Total [10-A]	Salaries and Wages	10,178,210.00	0.00	10,178,210.00
Group : [13-B]	Professional Fees			
Subgroup : [1]	Dietitian			
8212290.780	Dietary Consultant	165,985.00	0.00	165,985.00
Subtotal [1]	Dietitian	165,985.00	0.00	165,985.00
Subgroup : [2]	Dentist			
7290290.700	Dentist	4,264.00	0.00	4,264.00
Subtotal [2]	Dentist	4,264.00	0.00	4,264.00
Subgroup : [3]	Pharmacist			
7270290.690	Pharmacy Consultant	46,641.00	(13,349.00)	33,292.00
			(13,349.00)	
Subtotal [3]	Pharmacist	46,641.00	(13,349.00)	33,292.00
Subgroup : [5A]	PT - Resident Care			
7330290.710	PT Consultant	6,133.00	0.00	6,133.00
Subtotal [5A]	PT - Resident Care	6,133.00	0.00	6,133.00
Subgroup : [8A]	Medical Director			
7420010.770	Medical Director	72,000.00	0.00	72,000.00
Subtotal [8A]	Medical Director	72,000.00	0.00	72,000.00
Subgroup : [11A1]	RN's - Direct Care			
6020340.620	Nursing Agency	18,500.00	(18,500.00)	0.00
			(18,500.00)	
Subtotal [11A1]	RN's - Direct Care	18,500.00	(18,500.00)	0.00
Subgroup : [11A2]	RN's - Administrative			
6010290.610	Nursing Consultant	117,600.00	0.00	117,600.00
Subtotal [11A2]	RN's - Administrative	117,600.00	0.00	117,600.00
Subgroup : [12]	Other			
7420280.770	Physicians	6,500.00	0.00	6,500.00
Subtotal [12]	Other	6,500.00	0.00	6,500.00
Total [13-B]	Professional Fees	437,623.00	(31,849.00)	405,774.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
8460200.900	Workers Comp	760,223.00	0.00	760,223.00
Subtotal [1A1]	Workmen's Compensation	760,223.00	0.00	760,223.00
Subgroup : [1A3]	Unemployment Insurance			
8460170.900	Federal Unemployment	12,502.00	0.00	12,502.00
8460171.900	State Unemployment	141,381.00	0.00	141,381.00
Subtotal [1A3]	Unemployment Insurance	153,883.00	0.00	153,883.00
Subgroup : [1A4]	Social Security (FICA)			
8460160.900	FICA	769,993.00	0.00	769,993.00
Subtotal [1A4]	Social Security (FICA)	769,993.00	0.00	769,993.00
Subgroup : [1A5]	Health Insurance			
8460180.900	Health Insurance	85,126.00	0.00	85,126.00
8460240.900	Union Health And Welfare	1,569,559.00	0.00	1,569,559.00
Subtotal [1A5]	Health Insurance	1,654,685.00	0.00	1,654,685.00
Subgroup : [1A7]	Pensions			
8460245.900	Union Pension Fund	559,312.00	0.00	559,312.00
Subtotal [1A7]	Pensions	559,312.00	0.00	559,312.00
Subgroup : [1A8]	Uniform Allowance			
Marcum 137	Uniforms	0.00	1,839.00	1,839.00
			1,839.00	
Subtotal [1A8]	Uniform Allowance	0.00	1,839.00	1,839.00
Subgroup : [1A9]	Other Employee Benefits			
8460243.900	Union Training Fund	69,067.00	0.00	69,067.00
Marcum 138	COVID-19 Bonuses	0.00	6,400.00	6,400.00
			6,400.00	

Subtotal [1A9]	Other Employee Benefits	69,067.00	6,400.00	75,467.00
Subgroup : [1C]	Bad Debts			
4009992.400	Medicare A - 1135 Waiver	2,100,000.00	0.00	2,100,000.00
5991000.590	Bad Debt	(425,634.00)	0.00	(425,634.00)
Subtotal [1C]	Bad Debts	1,674,366.00	0.00	1,674,366.00
Subgroup : [1D]	Accounting and Auditing			
8310300.850	Accounting Fees	60,833.00	0.00	60,833.00
Subtotal [1D]	Accounting and Auditing	60,833.00	0.00	60,833.00
Subgroup : [1E]	Legal			
8351300.880	Legal Fees	156,178.00	(55,459.00)	100,719.00
			(55,459.00)	
Subtotal [1E]	Legal	156,178.00	(55,459.00)	100,719.00
Subgroup : [1G]	Office Supplies			
8212590.780	Supplies & Materials	70,905.00	0.00	70,905.00
8220590.790	Supplies & Materials	34,383.00	0.00	34,383.00
8321590.860	Supplies & Materials	3,658.00	0.00	3,658.00
8351550.880	Office Supplies	29,821.00	0.00	29,821.00
8351590.880	Supplies & Materials	3,066.00	0.00	3,066.00
8351730.880	Equipment Rental	35,721.00	(18,041.00)	17,680.00
			(18,041.00)	
Subtotal [1G]	Office Supplies	177,554.00	(18,041.00)	159,513.00
Subgroup : [1H1]	Telephone and Telegraph			
8351840.880	Telephone	32,221.00	(18,043.00)	14,178.00
			(18,043.00)	
Subtotal [1H1]	Telephone and Telegraph	32,221.00	(18,043.00)	14,178.00
Subgroup : [1H2]	Cellular Phones and Beepers			
Marcum 106	Cell Phones	0.00	3,926.00	3,926.00
			3,926.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00	3,926.00	3,926.00
Subgroup : [1K1]	Other Taxes - Income			
9100100.880	CT Corp Taxes	8,975.00	0.00	8,975.00
Subtotal [1K1]	Other Taxes - Income	8,975.00	0.00	8,975.00
Subgroup : [1K2]	Other			
8351910.880	Sales Tax	56,730.00	0.00	56,730.00
Subtotal [1K2]	Other	56,730.00	0.00	56,730.00
Subgroup : [1K3]	Resident Day User Fee			
8400000.880	Nursing Home User Fee	1,167,599.00	0.00	1,167,599.00
Subtotal [1K3]	Resident Day User Fee	1,167,599.00	0.00	1,167,599.00
Total [15]	Expenditures Other than Salaries	7,301,619.00	(79,378.00)	7,222,241.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4]	Employee Travel			
8321880.860	Travel	2,007.00	0.00	2,007.00
8351880.880	Travel	11,221.00	0.00	11,221.00
Subtotal [4]	Employee Travel	13,228.00	0.00	13,228.00
Subgroup : [5]	Education Expense			
6020240.620	Edu Conf & Training	1,590.00	0.00	1,590.00
8351870.880	Conference & Seminars	795.00	0.00	795.00
Subtotal [5]	Education Expense	2,385.00	0.00	2,385.00
Subgroup : [M1]	Advertising Help Wanted			
Marcum 101	Advertising-Help Wanted	0.00	31,554.00	31,554.00
			8,304.00	
			23,250.00	
Subtotal [M1]	Advertising Help Wanted	0.00	31,554.00	31,554.00
Subgroup : [M3]	Advertising Other			
835100.8900	ADVERTISING	0.00	(8,304.00)	(8,304.00)
8351890.880	Advertising	27,829.00	(8,304.00)	27,829.00
			0.00	
Subtotal [M3]	Advertising Other	27,829.00	(8,304.00)	19,525.00
Subgroup : [M7]	Postage			
8351930.880	Postage	14,793.00	0.00	14,793.00
Subtotal [M7]	Postage	14,793.00	0.00	14,793.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
8351850.880	Dues & Subscriptions	19,683.00	(3,139.00)	16,544.00

Subtotal [M8]	Dues and Membership Fees to Professional Association	19,683.00	AJE - 1005	(3,139.00)	16,544.00
				(3,139.00)	
Subgroup : [M9]	Subscriptions				
6010670.610	Purchased Services	4,144.00		0.00	4,144.00
Marcum 121	Subscriptions	0.00		2,959.00	2,959.00
Subtotal [M9]	Subscriptions	4,144.00	AJE - 1005	2,959.00	7,103.00
				2,959.00	
Subgroup : [M10]	Contributions				
8351981.880	Donations	18,000.00		0.00	18,000.00
Subtotal [M10]	Contributions	18,000.00		0.00	18,000.00
Subgroup : [M11]	Services Provided by Contract				
7330670.710	Purchased Services	4,206.00		0.00	4,206.00
8310670.850	Purchased Services	108,196.00		0.00	108,196.00
8321670.860	Purchased Services	350.00		0.00	350.00
8351290.880	Admin Consultants	58,130.00		0.00	58,130.00
8351670.880	Purchased Services	74,471.00		(23,250.00)	51,221.00
Marcum 125	Facility Licensing Expense	0.00	AJE - 1008	(23,250.00)	115.00
Marcum 139	Pharmacy Bill Review	0.00	AJE - 1002	115.00	13,349.00
			AJE - 1010	13,349.00	
Subtotal [M11]	Services Provided by Contract	245,353.00		(9,786.00)	235,567.00
Subgroup : [M13]	Other				
6010860.610	License Renewals	240.00		0.00	240.00
8351940.880	Bank Charges	14,868.00		0.00	14,868.00
8351950.880	Licenses & Permits	2,452.00		180.00	2,632.00
8351960.880	Criminal Background	7,655.00	AJE - 1005	180.00	7,655.00
8351980.880	Other Direct	79.00		0.00	79.00
8351991.880	Penalties	750.00		0.00	750.00
8460230.900	Other Benefits	8,239.00		(8,239.00)	0.00
8460300.900	Employee Meals	2,742.00	AJE - 1004	(8,239.00)	2,742.00
Marcum 134	Lobbying	0.00		16,500.00	16,500.00
Marcum 135	Financing Fees	0.00	AJE - 1002	16,500.00	25,000.00
Marcum 136	LOC Fees	0.00	AJE - 1002	25,000.00	13,844.00
Marcum 140	Contracted Nursing Strike Deposits	0.00	AJE - 1002	13,844.00	18,500.00
			AJE - 1011	18,500.00	
Subtotal [M13]	Other	37,025.00		65,785.00	102,810.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and C	382,440.00		79,069.00	461,509.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
8212500.780	Food	407,827.00		0.00	407,827.00
8212510.780	Dietary Supplements	49,524.00		0.00	49,524.00
Subtotal [2A1]	Raw Food	457,351.00		0.00	457,351.00
Subgroup : [2B]	Purchased Services				
8212670.780	Contracted Services	370.00		0.00	370.00
Subtotal [2B]	Purchased Services	370.00		0.00	370.00
Total [18]	Dietary Basis for Allocation of Costs	457,721.00		0.00	457,721.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3C]	Other				
8250380.820	Disposables	969.00		0.00	969.00
8250590.820	Supplies & Materials	788.00		0.00	788.00
Subtotal [3C]	Other	1,757.00		0.00	1,757.00
Total [19]	Laundry-Basis for Allocation of Costs	1,757.00		0.00	1,757.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
8212540.780	Cleaning Supplies	11,214.00		0.00	11,214.00
8240540.810	Cleaning Supplies	105,087.00		0.00	105,087.00
Subtotal [4A1]	In-House Care Supplies	116,301.00		0.00	116,301.00
Subgroup : [4B]	Purchased Services				
8240670.810	Purchased Services	114,251.00		0.00	114,251.00
Subtotal [4B]	Purchased Services	114,251.00		0.00	114,251.00

Subgroup : [5A2]	Purchased from			
7270440.690	Pharmacy	368,112.00	0.00	368,112.00
Subtotal [5A2]	Purchased from	368,112.00	0.00	368,112.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
7200490.640	Medical Supplies	280,957.00	0.00	280,957.00
Subtotal [5C]	Medical and Therapeutic Supplies	280,957.00	0.00	280,957.00
Subgroup : [5D]	Ambulance/Limousine			
6010880.610	Transportation	46,213.00	0.00	46,213.00
Subtotal [5D]	Ambulance/Limousine	46,213.00	0.00	46,213.00
Subgroup : [5E2]	Oxygen - Other			
7200491.640	Oxygen	43,338.00	0.00	43,338.00
Subtotal [5E2]	Oxygen - Other	43,338.00	0.00	43,338.00
Subgroup : [5F]	X-Rays and related radiological			
7240620.660	Radiology	18,630.00	0.00	18,630.00
Subtotal [5F]	X-Rays and related radiological	18,630.00	0.00	18,630.00
Subgroup : [5H]	Laboratory			
7210620.650	Laboratory	36,506.00	0.00	36,506.00
Subtotal [5H]	Laboratory	36,506.00	0.00	36,506.00
Subgroup : [5I]	Recreation			
7260590.680	Supplies & Materials	1,207.00	0.00	1,207.00
Marcum 107	Cable TV	0.00	14,117.00	14,117.00
			AJE - 1009	14,117.00
Subtotal [5I]	Recreation	1,207.00	14,117.00	15,324.00
Subgroup : [5L]	Other			
7200250.640	Resident Medical Bills	74,739.00	0.00	74,739.00
7200580.640	Non Medical Supplies	17.00	0.00	17.00
7200730.640	Equipment Rental	44,459.00	0.00	44,459.00
Subtotal [5L]	Other	119,215.00	0.00	119,215.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of	1,144,730.00	14,117.00	1,158,847.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
8220630.790	Repairs & Maintenance	99,426.00	0.00	99,426.00
8250630.820	Repairs & Maintenance	6,255.00	0.00	6,255.00
Subtotal [6A]	Repairs and Maintenance	105,681.00	0.00	105,681.00
Subgroup : [6B]	Heat			
8220750.790	Gas	78,212.00	0.00	78,212.00
8220770.790	Fuel Oil #2	774.00	0.00	774.00
Subtotal [6B]	Heat	78,986.00	0.00	78,986.00
Subgroup : [6C]	Light & Power			
8220740.790	Electric	311,059.00	0.00	311,059.00
Subtotal [6C]	Light & Power	311,059.00	0.00	311,059.00
Subgroup : [6D]	Water			
8220760.790	Water & Sewer	88,214.00	0.00	88,214.00
Subtotal [6D]	Water	88,214.00	0.00	88,214.00
Subgroup : [6E]	Equipment Lease			
8351731.880	Auto Rental	14,527.00	0.00	14,527.00
Marcum 113	Equipment Leases	0.00	18,041.00	18,041.00
			AJE - 1006	18,041.00
Subtotal [6E]	Equipment Lease	14,527.00	18,041.00	32,568.00
Subgroup : [6F]	Other			
8220670.790	Contracted Services	111,730.00	0.00	111,730.00
8220680.790	Elevator Maintenance	16,202.00	0.00	16,202.00
8240680.810	Refuse Removal	54,857.00	0.00	54,857.00
Subtotal [6F]	Other	182,789.00	0.00	182,789.00
Subgroup : [7C]	Non-movable Equipment			
8220690.790	Depreciation Mme	101,321.00	0.00	101,321.00
8220691.790	Depr Non Movable	162,353.00	0.00	162,353.00
Subtotal [7C]	Non-movable Equipment	263,674.00	0.00	263,674.00
Subgroup : [9]	Rental Payments			
822000.7300	RENT OF BUILDING	0.00	(131,280.00)	(131,280.00)
			AJE - 1001	(131,280.00)
8220730.790	Rent Of Building	11,306,249.00	0.00	11,306,249.00
Subtotal [9]	Rental Payments	11,306,249.00	(131,280.00)	11,174,969.00

Subgroup : [10B]	Real estate taxes paid by lessor			
Marcum 127	Real Estate Taxes	0.00	131,280.00	131,280.00
			AJE - 1001	131,280.00
Subtotal [10B]	Real estate taxes paid by lessor	0.00	131,280.00	131,280.00
Subgroup : [10C]	Personal property taxes			
8220830.790	Real Estate Taxes	12,991.00	0.00	12,991.00
Subtotal [10C]	Personal property taxes	12,991.00	0.00	12,991.00
Total [22]	Maintenance and Property	12,364,170.00	18,041.00	12,382,211.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
8452000.890	Interest On Capital Debt	41,067.00	0.00	41,067.00
8454000.890	Interest - Construction Loan	11,109.00	0.00	11,109.00
Subtotal [12D]	Other Interest Expense	52,176.00	0.00	52,176.00
Subgroup : [14A]	Insurance on Property			
8351820.880	Property Insurance	47,738.00	0.00	47,738.00
Subtotal [14A]	Insurance on Property	47,738.00	0.00	47,738.00
Subgroup : [14C3]	Other			
8351810.880	General Insurance	312,305.00	0.00	312,305.00
Subtotal [14C3]	Other	312,305.00	0.00	312,305.00
Total [27]	Interest and Insurance	412,219.00	0.00	412,219.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
4301000.430	Medicaid Cert - Room And Board	(17,072,988.00)	0.00	(17,072,988.00)
4309990.430	Medicaid Cert - Prior Year Adjustme	(112,655.00)	0.00	(112,655.00)
Subtotal [1A]	Medicaid Residents (CT only)	(17,185,643.00)	0.00	(17,185,643.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
4309000.430	Medicaid Cert - Contractual Adjustm	1,465,418.00	0.00	1,465,418.00
Subtotal [1B]	Medicaid room and board contractual allowance	1,465,418.00	0.00	1,465,418.00
Subgroup : [3A]	Medicare Residents (All inclusive)			
4001000.400	Medicare A - Room And Board	(12,261,600.00)	0.00	(12,261,600.00)
4009020.400	Medicare A - Current Year Adjustmen	(74,101.00)	(2,688.00)	(76,789.00)
			AJE - 1007	(2,688.00)
4009990.400	Medicare A - Prior Year Adjustment	(49,138.00)	0.00	(49,138.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(12,384,839.00)	(2,688.00)	(12,387,527.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
4009991.400	Medicare Sequester 2%	43.00	0.00	43.00
Subtotal [3B]	Medicare room and board contractual allowance	43.00	0.00	43.00
Subgroup : [4A]	Private-pay residents and other			
4101000.410	Private Cert - Room And Board	(69,300.00)	0.00	(69,300.00)
4601000.460	Insurance Cert - Room And Board	(136,747.00)	0.00	(136,747.00)
Subtotal [4A]	Private-pay residents and other	(206,047.00)	0.00	(206,047.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
4109000.410	Private Cert - Contractual Adjustme	(1,494.00)	0.00	(1,494.00)
4609000.460	Insurance Cert - Contractual Adjust	38,628.00	0.00	38,628.00
4709000.470	Hospice Cert - Contractual Adjustme	(34,110.00)	0.00	(34,110.00)
Subtotal [4B]	Private-pay room and board contractual allowance	3,024.00	0.00	3,024.00
Subgroup : [5A]	Prescription Drugs - Medicare			
4002500.400	Medicare A - Pharmacy	(7,480.00)	0.00	(7,480.00)
Subtotal [5A]	Prescription Drugs - Medicare	(7,480.00)	0.00	(7,480.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare			
4102500.410	Private Cert - Pharmacy	344.00	0.00	344.00
4302500.430	Medicaid Cert - Pharmacy	(58,106.00)	0.00	(58,106.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(57,762.00)	0.00	(57,762.00)
Subgroup : [7A]	Physical Therapy - Medicare			
4004000.400	Medicare A - Physical Therapy	(465,669.00)	0.00	(465,669.00)
5004000.500	Medicare B - Physical Therapy	(208,840.00)	0.00	(208,840.00)
Subtotal [7A]	Physical Therapy - Medicare	(674,509.00)	0.00	(674,509.00)
Subgroup : [7C]	Physical Therapy - Non-medicare			
4304000.430	Medicaid Cert - Physical Therapy	(531,085.00)	0.00	(531,085.00)
4604000.460	Insurance Cert - Physical Therapy	2,499.00	0.00	2,499.00
Subtotal [7C]	Physical Therapy - Non-medicare	(528,586.00)	0.00	(528,586.00)

Subgroup : [8A]	Speech Therapy - Medicare			
4005000.400	Medicare A - Speech Therapy	(188,119.00)	0.00	(188,119.00)
5005000.500	Medicare B - Speech Therapy	<u>(63,689.00)</u>	<u>0.00</u>	<u>(63,689.00)</u>
Subtotal [8A]	Speech Therapy - Medicare	<u>(251,808.00)</u>	<u>0.00</u>	<u>(251,808.00)</u>
Subgroup : [8C]	Speech Therapy - Non-medicare			
4305000.430	Medicaid Cert - Speech Therapy	<u>(107,739.00)</u>	<u>0.00</u>	<u>(107,739.00)</u>
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(107,739.00)</u>	<u>0.00</u>	<u>(107,739.00)</u>
Subgroup : [9A]	Occupational Therapy - Medicare			
4004500.400	Medicare A - Occupational Therapy	(503,080.00)	0.00	(503,080.00)
5004500.500	Medicare B - Occupational Therapy	<u>(219,193.00)</u>	<u>0.00</u>	<u>(219,193.00)</u>
Subtotal [9A]	Occupational Therapy - Medicare	<u>(722,273.00)</u>	<u>0.00</u>	<u>(722,273.00)</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare			
4104500.410	Private Cert - Occupational Therapy	100.00	0.00	100.00
4304500.430	Medicaid Cert - Occupational Therap	(526,264.00)	0.00	(526,264.00)
4604500.460	Insurance Cert - Occupational Thera	<u>2,775.00</u>	<u>0.00</u>	<u>2,775.00</u>
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(523,389.00)</u>	<u>0.00</u>	<u>(523,389.00)</u>
Subgroup : [10A]	Other - Medicare			
4007000.400	Medicare A - X-Ray	(18,367.00)	0.00	(18,367.00)
4008500.400	Medicare A - Lab	(19,788.00)	0.00	(19,788.00)
4009000.400	Medicare A - Contractual Adjustment	3,937,057.00	0.00	3,937,057.00
5002600.500	Medicare B - Vaccines	(21,202.00)	0.00	(21,202.00)
5008500.500	Medicare B - Lab	(330.00)	0.00	(330.00)
5009000.500	Medicare B - Contractual Adjustment	94,255.00	0.00	94,255.00
5059000.500	Managed Care B - Contractual Adjust	<u>(16.00)</u>	<u>0.00</u>	<u>(16.00)</u>
Subtotal [10A]	Other - Medicare	<u>3,971,609.00</u>	<u>0.00</u>	<u>3,971,609.00</u>
Subgroup : [10B]	Other - Non-medicare			
4108500.410	Private Cert - Lab	1,073.00	0.00	1,073.00
4309020.430	Medicaid Cert - MLTC	(26,264.00)	0.00	(26,264.00)
4309030.430	Medicaid Cert - Current Year Adjust	467,132.00	0.00	467,132.00
5052600.500	Managed Care B - Vaccines	<u>(53.00)</u>	<u>0.00</u>	<u>(53.00)</u>
Subtotal [10B]	Other - Non-medicare	<u>441,888.00</u>	<u>0.00</u>	<u>441,888.00</u>
Subgroup : [15]	Interest Income			
5990500.590	Interest Income	(125.00)	(179.00)	(304.00)
Subtotal [15]	Interest Income	<u>(125.00)</u>	<u>(179.00)</u>	<u>(304.00)</u>
Subgroup : [18]	Other Revenue			
5990800.590	Misc. Income	(3,867.00)	2,867.00	(1,000.00)
5990810.590	Medical Records Income	(15.00)	0.00	(15.00)
5990900.590	Small Balance Adjustments	176.00	0.00	176.00
5990972.590	Employee Retention Credits	(1,417,124.00)	0.00	(1,417,124.00)
5990980.590	Strike Income	(30,280.00)	0.00	(30,280.00)
Subtotal [18]	Other Revenue	<u>(1,451,110.00)</u>	<u>2,867.00</u>	<u>(1,448,243.00)</u>
Total [30]	Statement of Revenue	<u>(28,219,328.00)</u>	<u>0.00</u>	<u>(28,219,328.00)</u>
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
1001000.000	Cash - Chase Operating	221,386.00	0.00	221,386.00
1001001.000	Cash - Dime Operating	4,670,058.00	0.00	4,670,058.00
1001500.000	Cash - Chase Payroll	48,696.00	0.00	48,696.00
1009000.000	Cash - Resident Trust Savings	180,798.00	0.00	180,798.00
1009100.000	Cash - Resident Trust Checking	<u>310.00</u>	<u>0.00</u>	<u>310.00</u>
Subtotal [A1]	Cash	<u>5,121,248.00</u>	<u>0.00</u>	<u>5,121,248.00</u>
Subgroup : [A2]	Resident Accounts Receivable			
1110000.000	A/R - Private	151,936.00	0.00	151,936.00
1120000.000	A/R - Medicaid	1,179,557.00	0.00	1,179,557.00
1130000.000	A/R - Medicare Part A	735,058.00	0.00	735,058.00
1140000.000	A/R - Medicare Part B	112,523.00	0.00	112,523.00
1150000.000	A/R - Co-Insurance	627,352.00	0.00	627,352.00
1160000.000	A/R - Co-Insurance Part B	28,161.00	0.00	28,161.00
1170000.000	A/R - Managed Care	1,424.00	0.00	1,424.00
1180000.000	A/R - Insurance	(16,906.00)	0.00	(16,906.00)
1193000.000	A/R - Hospice	(21,501.00)	0.00	(21,501.00)
1200000.000	A/R - Allowance For Bad Debt	<u>(165,000.00)</u>	<u>0.00</u>	<u>(165,000.00)</u>
Subtotal [A2]	Resident Accounts Receivable	<u>2,632,604.00</u>	<u>0.00</u>	<u>2,632,604.00</u>
Subgroup : [A4]	Inventories			
1410000.000	Supplies - Medical	36,386.00	0.00	36,386.00
Subtotal [A4]	Inventories	<u>36,386.00</u>	<u>0.00</u>	<u>36,386.00</u>

Subgroup : [A5]	Prepaid Expenses			
1520000.000	Prepaid - Insurance	65,253.00	0.00	65,253.00
1530000.000	Prepaid - Service Contracts	12,930.00	0.00	12,930.00
1570000.000	Prepaid - Real Estate Taxes	3,385.00	0.00	3,385.00
Subtotal [A5]	Prepaid Expenses	81,568.00	0.00	81,568.00
Subgroup : [B4]	Leasehold Improvements			
1615000.000	Leasehold Improvements	4,524,033.00	0.00	4,524,033.00
1655000.000	Accum. Dep - Leasehold Improvements	(539,077.00)	0.00	(539,077.00)
Subtotal [B4]	Leasehold Improvements	3,984,956.00	0.00	3,984,956.00
Subgroup : [B6]	Movable Equipment			
1620000.000	Furniture Fixture & Equipment	427,542.00	0.00	427,542.00
1623000.000	Moveable Equipment	330,815.00	0.00	330,815.00
1630000.000	Computers	167,324.00	0.00	167,324.00
1660000.000	Accum. Dep. - Ff&E	(163,301.00)	0.00	(163,301.00)
1665000.000	Accum. Depr. - Mme	(206,860.00)	0.00	(206,860.00)
1670000.000	Accum. Dep. - Computers	(87,909.00)	0.00	(87,909.00)
Subtotal [B6]	Movable Equipment	467,611.00	0.00	467,611.00
Subgroup : [B9]	Other Fixed Assets			
1640000.000	Construction in Progress	259,815.00	0.00	259,815.00
Subtotal [B9]	Other Fixed Assets	259,815.00	0.00	259,815.00
Subgroup : [D6]	Loans to Owners or Related Parties			
1391000.000	Due from Related Entities	424,438.00	0.00	424,438.00
Subtotal [D6]	Loans to Owners or Related Parties	424,438.00	0.00	424,438.00
Total [31-32]	Assets	13,008,626.00	0.00	13,008,626.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade Accounts Payable			
2001000.000	Accounts Payable	(1,451,688.00)	0.00	(1,451,688.00)
2002000.000	Accrued Accounts Payable	(454,798.00)	0.00	(454,798.00)
Subtotal [A1]	Trade Accounts Payable	(1,906,486.00)	0.00	(1,906,486.00)
Subgroup : [A4]	Accrued Payroll (Exclusive of Owners / Stkholders)			
2026000.000	Accrued Payroll	(801,186.00)	0.00	(801,186.00)
Subtotal [A4]	Accrued Payroll (Exclusive of Owners / Stkholders)	(801,186.00)	0.00	(801,186.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
2012000.000	State Withholding	(6,875.00)	0.00	(6,875.00)
2013000.000	Fica Liability - Social Security	(47,829.00)	0.00	(47,829.00)
2016100.000	Paid Family Leave Payable	(13,521.00)	0.00	(13,521.00)
2017000.000	Fui Payable	(1,192.00)	0.00	(1,192.00)
2018000.000	Sui Payable	(17,730.00)	0.00	(17,730.00)
2025000.000	Accrued Payroll Taxes	(10,248.00)	0.00	(10,248.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(97,395.00)	0.00	(97,395.00)
Subgroup : [A12]	Other Current Liabilities			
2151000.000	Resident Refunds	3,596.00	0.00	3,596.00
2153000.000	Resident Trust	(175,230.00)	0.00	(175,230.00)
2531000.000	Due to Medicaid NAMI Audit	(430,000.00)	0.00	(430,000.00)
2532000.000	HHS Advanced Payments	(2,223,693.00)	0.00	(2,223,693.00)
2533000.000	DSS Advanced Payments	(316,082.00)	0.00	(316,082.00)
2534000.000	Due to Medicare - 1135 Waiver	(2,100,000.00)	0.00	(2,100,000.00)
Subtotal [A12]	Other Current Liabilities	(5,241,409.00)	0.00	(5,241,409.00)
Subgroup : [B1]	Loans Payable-Equipment			
2110006.000	Ascentium Loan	(32,515.00)	0.00	(32,515.00)
2511000.000	Ascentium Loan #2	(283,004.00)	0.00	(283,004.00)
Subtotal [B1]	Loans Payable-Equipment	(315,519.00)	0.00	(315,519.00)
Total [33-34]	Liabilities	(8,361,995.00)	0.00	(8,361,995.00)
Group : [35]	Equity			
Subgroup : [B3]	Paid-in Surplus			
3030000.000	Contributions	(2,000,000.00)	0.00	(2,000,000.00)
Subtotal [B3]	Paid-in Surplus	(2,000,000.00)	0.00	(2,000,000.00)
Subgroup : [B5]	Cumulated Earnings			
3080000.000	Retained Earnings	(7,107,792.00)	0.00	(7,107,792.00)
Subtotal [B5]	Cumulated Earnings	(7,107,792.00)	0.00	(7,107,792.00)
Total [35]	Equity	(9,107,792.00)	0.00	(9,107,792.00)
	NET (INCOME) LOSS	4,461,161.00	0.00	4,461,161.00

Sum of Account Groups	0.00	0.00	0.00
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Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001		D.01		
To reclass real estate taxes from rent				
Marcum 127	Real Estate Taxes		131,280.00	
822000.7300	RENT OF BUILDING			131,280.00
Total			131,280.00	131,280.00
Adjusting Journal Entries JE # 1002		D.02 - Tab Q		
To reclass lobbying expenses				
Marcum 125	Facility Licensing Expense		115.00	
Marcum 134	Lobbying		16,500.00	
Marcum 135	Financing Fees		25,000.00	
Marcum 136	LOC Fees		13,844.00	
8351300.880	Legal Fees			55,459.00
Total			55,459.00	55,459.00
Adjusting Journal Entries JE # 1003		D.01 - Tab L		
To reclass help wanted advertising from other advertising				
Marcum 101	Advertising-Help Wanted		8,304.00	
835100.8900	ADVERTISING			8,304.00
Total			8,304.00	8,304.00
Adjusting Journal Entries JE # 1004		D.01 - Tab M		
To reclass other benefits				
Marcum 137	Uniforms		1,839.00	
Marcum 138	COVID-19 Bonuses		6,400.00	
8460230.900	Other Benefits			8,239.00
Total			8,239.00	8,239.00
Adjusting Journal Entries JE # 1005		D.01 - Tab N		
To reclass Dues & Subscriptions account				
8351950.880	Licenses & Permits		180.00	
Marcum 121	Subscriptions		2,959.00	
8351850.880	Dues & Subscriptions			3,139.00
Total			3,139.00	3,139.00
Adjusting Journal Entries JE # 1006		D.01 - Tab S		
To reclass leases				
Marcum 113	Equipment Leases		18,041.00	
8351730.880	Equipment Rental			18,041.00
Total			18,041.00	18,041.00
Adjusting Journal Entries JE # 1007		D.01 - Tab T		
Reclass misc. income per PBC schedule				
5990800.590	Misc. Income		2,867.00	
4009020.400	Medicare A - Current Year Adjustmen			2,688.00
5990500.590	Interest Income			179.00
Total			2,867.00	2,867.00
Adjusting Journal Entries JE # 1008		N.02		
To reclass help wanted expenses to the correct line of the cost report				
Marcum 101	Advertising-Help Wanted		23,250.00	
8351670.880	Purchased Services			23,250.00
Total			23,250.00	23,250.00
Adjusting Journal Entries JE # 1009		N.02		
To reclass cable TV and cell phone expense from the telephone line				
Marcum 106	Cell Phones		3,926.00	

Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 107 8351840.880	Cable TV Telephone		14,117.00	
Total			18,043.00	18,043.00
Adjusting Journal Entries JE # 1010		N.02		
To reclass pharmacy bill review expense				
Marcum 139 7270290.690	Pharmacy Bill Review Pharmacy Consultant		13,349.00	
Total			13,349.00	13,349.00
Adjusting Journal Entries JE # 1011		N.02		
To reclass Strike prep contracted nursing deposits				
Marcum 140 6020340.620	Contracted Nursing Strike Deposits Nursing Agency		18,500.00	
Total			18,500.00	18,500.00



Provider Name: Advanced Center for Nursing & Rehabilitation, LLC
Provider Number: 323
Period Ended: 9/30/21

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: