

# State of Connecticut



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

Name of Facility (as licensed) 35 Marc Drive Operations, LLC, d/b/a Skyview Center	
Address (No. & Street, City, State, Zip Code) 35 Marc Drive, Wallingford, CT 06492	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2377	RHNS	(Specify)	Medicare Provider 07-5057
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 7427	RHNS	ICF-IID
----------------------------	--------------	------	---------

### For Department Use Only

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

## General Information

Name of Facility (as licensed) 35 Marc Drive Operations, LLC, d/b/a Skyview Center	License No. 2377	Report for Year Ended 9/30/2021	Page 1	of 37
---	---------------------	------------------------------------	-----------	----------

### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 35 Marc Drive Operations, LLC, d/b/a Skyview Center [facility name], for the cost report period beginning October 1, 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.

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

(Notary Seal)

# 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
<b>A. Report of Expenditures - Salaries &amp; Wages</b>	<b>10</b>
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>B. Report of Expenditures - Professional Fees</b>	<b>13</b>
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
<b>C. Expenditures Other than Salaries - Administrative and General</b>	<b>15</b>
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
<b>D. Adjustments to Statement of Expenditures</b>	<b>28</b>
<b>D. Adjustments to Statement of Expenditures (Cont'd)</b>	<b>29</b>
<b>F. Statement of Revenue</b>	<b>30</b>
<b>G. Balance Sheet</b>	<b>31</b>
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
<b>H. Changes in Total Net Worth</b>	<b>36</b>
<b>I. Preparer's/Reviewer's Certification</b>	<b>37</b>

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center	Period Covered:		From 10/1/2020	To 9/30/2021
Address of Facility 35 Marc Drive, Wallingford, CT 06492				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/4/2022		
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	\$			
<b>6. Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
<b>8. Total Wages and Salaries Paid (As per page 10 of Report)</b>	<b>\$</b>			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

	Phone No. of Facility 203-265-0981	Report for Year Ended 9/30/2021	Page 2
Name of Facility (as shown on license) 35 Marc Drive Operations, LLC, d/b/a Skyview Center		Address (No. & Street, City, State, Zip ) 35 Marc Drive, Wallingford, CT 06492	
License Numbers:	CCNH 2377	RHNS	(Specify)
Medicare Provider No. 07-5057			
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," explain fully.
<b>Administrator</b>			
Name of Administrator Elissa Carl		Nursing Home Administrator's License No.:	2068
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name		License No.:	

## **General Information and Questionnaire Partners/Members**

# **General Information and Questionnaire**

## **Corporate Owners**

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyvie	License No. 2377	Report for Year Ended 9/30/2021	Page of 3A   37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

# **General Information and Questionnaire**

## **Individual Proprietorship**

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Ce	License No. 2377	Report for Year Ended 9/30/2021	Page 3B	of 37
---	---------------------	------------------------------------	------------	----------

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

Owner(s) of Facility

## General Information and Questionnaire

### Related Parties\*

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center	License No. 2377	Report for Year Ended 9/30/2021			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.				
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13/Line 5a	303,040	303,040
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13/ Line 9a	106,690	106,690
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13/ Line 10a	249,260	249,260
Skyview PropCo	169 Highland Avenue, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Rental Property	Page 22/ Line 9	480,000	480,000
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview	License No. 2377	Report for Year Ended 9/30/2021	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?       Yes       No      If "No," explain fully why such allocation was not made.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes       No      If "No," explain fully why such allocation was not made.

# **General Information and Questionnaire Leases (Excluding Real Property)**

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

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total \*\*\*

6,559

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

\*\* Attach copies of newly acquired leases.

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

## General Information and Questionnaire

### Accounting Basis

Name of Facility 35 Marc Drive Operations, LLC, d/b/a	License No. 2377	Report for Year Ended 9/30/2021	Page 7	of 37
--	---------------------	------------------------------------	-----------	----------

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     Yes    If "No," explain.  
previous period?     No

#### Independent Accounting Firm

Name of Accounting Firm 1 Roth&Co CPA & Consultants 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) 1438 36th St 200, Brooklyn, NY 11218
--	---

Services Provided by This Firm (*describe fully*)

1 Roth&Co Certified Public Accountants & Consultants	\$ 19,875
2 Advisory/Cost Report Services	\$ 24,307
3	\$
4	\$
	Charge for Services Provided \$ 44,182

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 Timothy S. Wall, State Marshal 2 Timothy S. Wall 3 4 5	Telephone Number 203-265-7173 203-265-7173
--	--

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

1 PO Box 297, Wallingford CT 06492	
2 PO Box 297 Wallingford CT 06492-0297	
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1 Appointments of Conservators (Disallow Page 28)	\$ 288
2 Meeting about executive order regarding covid	\$ 22
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 310

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

Yes     No

## Schedule of Resident Statistics

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center			License No. 2377				Report for Year Ended 9/30/2021				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					120	120						
A. On last day of PREVIOUS report period	120	120										
B. On last day of THIS report period	97	97							97	97		
2. Number of Residents					76	76						
A. As of midnight of PREVIOUS report period	76	76										
B. As of midnight of THIS report period	78	78							78	78		
3. Total Number of Days Care Provided During Period					4,922	4,922			1,736	1,736		
A. Medicare	6,658	6,658										
B. Medicaid (Conn.)	21,882	21,882			16,233	16,233			5,649	5,649		
C. Medicaid (other states)												
D. Private Pay	315	315			291	291			24	24		
E. State SSI for RCH												
F. Other (Specify) HMO and Hospice	682	682			519	519			163	163		
G. Total Care Days During Period (3A thru F)	29,537	29,537			21,965	21,965			7,572	7,572		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	26	26			15	15			11	11		
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	<b>29,563</b>	<b>29,563</b>			<b>21,980</b>	<b>21,980</b>			<b>7,583</b>	<b>7,583</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyyie	License No. 2377	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?  Yes  No

If "YES", provide the following information:

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

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
2nd change						
3rd change						
4th change						

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	9	66		3				
Per Diem Rate								
a. One bed rm.	Var	244.46		453.00				
b. Two bed rms.	Var	193.66		438.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL		CCNH	RHNS	(Specify)
	A. Medicare - Part B				
B. Medicaid (Exclusive of Part B)		5,817	5,817		
1. Maintenance Treatments		324	324		
2. Restorative Treatments		2,918	2,918		
C. Other		9,572	9,572		
<b>D. Total Physical Therapy Treatments</b>		18,631	18,631		
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B		531	531		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		87	87		
2. Restorative Treatments		787	787		
C. Other		2,137	2,137		
<b>D. Total Speech Therapy Treatments</b>		3,542	3,542		
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B		4,242	4,242		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		252	252		
2. Restorative Treatments		2,265	2,265		
C. Other		8,325	8,325		
<b>D. Total Occupational Therapy Treatments</b>		15,084	15,084		

## Report of Expenditures - Salaries &amp; Wages

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center	License No. 2377	Report for Year Ended 9/30/2021		Page 10	of 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)	102,656	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	121,995	5,294				
5. Dietary Service						
a. Head Dietitian	7,922	313				
b. Food Service Supervisor	2,492	93				
c. Dietary Workers	301,628	19,681				
6. Housekeeping Service						
a. Head Housekeeper	46,300	1,921				
b. Other Housekeeping Workers	160,250	11,081				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	7,323	229				
b. Other Maintenance Workers	69,823	3,099				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	72,857	4,466				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	119,250	2,207				
b. RN						
1. Direct Care	475,037	3,882				
2. Administrative**	183,322	8,729				
c. LPN						
1. Direct Care	894,892	26,135				
2. Administrative**						
d. Aides and Attendants	1,032,270	46,722				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	107,869	5,329				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	55,778	1,950				
n. Marketing	29,165	454/Est.				
o. Other (Specify) See Attached Schedule	77,184	3,067				
<b>A-13. Total Salary Expenditures</b>	<b>3,868,013</b>	<b>146,284</b>				

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

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

**Schedule of Other Salaries and Wages (Page 10)**

**Schedule of Other Fees (Page 13)**

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-11 Rev. 10/2005

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center			License No. 2377		Report for Year Ended 9/30/2021			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed) 35 Marc Drive Operations, LLC, d/b/a Skyview Center				License No. 2377		Report for Year Ended 9/30/2021			Page 12	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)							
<b>Section III - Administrators***</b>										
Elissa Carl	102,656			Non-discriminatory	Administrator 10/1/20 - 9/30/21	2,086	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended		Page	of
	2377	9/30/2021		13	37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	3,900	69			
3. Pharmacist	10,504	Contracted			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	303,040	4,537			
b. Other					
6. Social Worker					
7. Recreation Worker	403	5			
8. Physicians					
a. Medical Director (entire facility)	30,000	182			
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	106,690	1,589			
b. Other					
10. Occupational Therapist					
a. Resident Care	249,260	3,709			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	328,644	8,742			
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	41,599	1,479			
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	1,074,040	20,312			

\* 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 35 Marc Drive Operations, LLC, d/b/a Skyview Center	License No. 2377	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		
AAA Nursing Care, 3303 Main Street Stratford CT 06614	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Channa Perera, MD, 755 Campbell Ave # 3, West Haven, CT 06516	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
James Sheehan, 650 Horse Pond Road, Madison CT 06443	Musical Entertainment	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products, 101 North Plains Industrial Road, 1B Suite 1, Wallingford, CT	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting- PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	Peripheral Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	Physical, Occupational, and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Tempositions- 622 Third Ave, 39th floor New York, NY 10017	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tonya Lanier, 126 Wilson Street, Tifton GA 31794	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Harmony Home Healthcare, 48 Foote Road, East Haven CT 06512	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, 653 Main Street, Plantsville CT 06479	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Yamba Care, PO Box 31246, Tampa Florida 33631	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, 494 Broad Street, Suite 302, Newark NJ 07102	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Samantha DiBacco	Covid Vaccine Coordinator	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
35 Marc Drive Operations, LLC, d/b/a Skyview	2377	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 53,410	53,410		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 354,045	354,045		
5. Health Insurance	\$ 234,888	234,888		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 7,774	7,774		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 100,659	100,659		
d. Accounting and Auditing	\$ 44,182	44,182		
e. Legal (Services should be fully described on Page 7)	\$ 310	310		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 15,762	15,762		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,943	8,943		
2. Cellular Phones	\$ 44	44		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$ 287	287		
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 481,357	481,357		
<b>Subtotal</b>	\$ 1,301,661	1,301,661		

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

## **Schedule of Other Employee Benefits**

## Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		16	37
Item		Total	CCNH	RHNS	(Specify)
	<b><i>Subtotals Brought Forward:</i></b>	1,301,661	1,301,661		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 8,295	8,295	8,295		
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 4,668	4,668	4,668		
5. Education Expenses Related to Seminars and Conventions	\$ 1,653	1,653	1,653		
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> )	\$ 1,004	1,004	1,004		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 16,128	16,128	16,128		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,447	1,447	1,447		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 2,323	2,323	2,323		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 246,485	246,485	246,485		
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 62,871	62,871	62,871		
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	<b>\$ 1,646,535</b>	<b>1,646,535</b>	<b>1,646,535</b>		

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Marketing & Advertising COVID19 (Disallow Page 28)	\$ 4,577		
Marketing & Advertising (Disallow on Page 28)	\$ 11,551		
<b>Total Other Advertising</b>	<b>\$ 16,128</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
It's Never 2 Late	\$ 2,301		
Mary Nelson: Online Subscription for Senior Activities	\$ 22		
<b>Total Dues</b>	<b>\$ 2,323</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

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

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Supplies COVID19	\$ 229		
Licenses	\$ 280		
Meals and Entertainment (Disallow page 28)	\$ 25		
Late Fees (Disallow page 28)	\$ 3,890		
Bank Fees	\$ 725		
Employee Food (Disallow page 28)	\$ 3,732		
Employee Relations (Disallow page 28)	\$ 13,563		
Discriminatory Bonus (Disallow page 28)	\$ 29,000		
Indirect COVID Expense	\$ 113		
Professional Fees COVID19	\$ 8,000		
Admin Expense Start up Cost	\$ 3,314		
<b>Total Other Administrative and General</b>	<b>\$ 62,871</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-17 Rev. 10/97

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Sk	License No. 2377	Report for Year Ended 9/30/2021	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
		9/30/2021		18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 231,067	231,067		
2. Non-Food Supplies	\$ 27,102	27,102		
3. Other (Specify) _____	\$ _____			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 82,146	82,146		
c. Other (Specify) _____	\$ _____			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 340,315</b>	<b>340,315</b>		
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 35 Marc Drive Operations, LLC, d/b/a Skyview Center	License No. 2377	Report for Year Ended 9/30/2021		Page of 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> ) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Laundry Expense	\$	6,830	6,830	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	6,830	6,830	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

\*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$	(11,616)	(11,616)		
C. Other ( <i>Specify</i> )	\$	17,350	17,350		
Housekeeping Supplies					
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	<b>5,734</b>	<b>5,734</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from McKesson & Cardinal	\$	242,936	242,936		
b. Medicine Cabinet Drugs	\$	2,182	2,182		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	1,721	1,721		
f. X-rays and Related Radiological Procedures***	\$	11,198	11,198		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	32,727	32,727		
i. Recreation	\$	18,746	18,746		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )**** See Attached Schedule	\$	166,557	166,557		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>476,067</b>	<b>476,067</b>		

\* 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)
Nursing Supplies	\$ -		
Minor Equip & Supplies	\$ 143,449		
Forms & Printing	\$ 567		
Sanitation & Incineration	\$ 4		
Equip-Rental	\$ 1,732		
Data Processing	\$ 14,171		
	\$ 6,634		
<b>Total Other Resident Care</b>	<b>\$ 166,557</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center				License No. 2377	Report for Year Ended 9/30/2021				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
Healthcare Services Group	3220 Tillman Drive Suite 300 Bensalem PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Dept. Management	81,512			18	2b
Caretech Group	1123 McDonald Ave Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	16,800			16	m11
Waste Wanted Solutions	Unit 2 Montvale NJ 07645	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	22,092			20	4b
On-Time IT Solutions Inc.	154 Spring St Monroe NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	18,065			16	m11
Perco	91 Shelton Ave, New Haven CT 06511	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	16,209			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input checked="" type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

\*\* Refer to Page 4 for definition of related.

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

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyvie	License No. 2377	Report for Year Ended 9/30/2021			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	54,497	54,497			
b. Heat	\$	28,290	28,290			
c. Light & Power	\$	75,234	75,234			
d. Water	\$	73,471	73,471			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	6,559	6,559			
f. Other <i>(itemize)</i>	\$	86,838	86,838			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	324,889	324,889			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	23,839	23,839			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	23,839	23,839			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$	21,727	21,727			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	5,793	5,793			
d. Other <i>(Specify)</i>	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$	27,520	27,520			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	480,000	480,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	48,312	48,312			
c. Personal property taxes	\$	9,512	9,512			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	589,183	589,183			

\* 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)
Supplies	\$ 11,496		
Minor Equip & Supplies	\$ 4,172		
Sanitation & Incineration	\$ 22,092		
Equip-Rental	\$ 300		
Extermination	\$ 1,659		
Landscaping	\$ 21,368		
Fire Drill	\$ 5,497		
Contracted Service	\$ 20,254		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 86,838</b>	<b>\$ -</b>	<b>\$ -</b>

## Depreciation Schedule

**Schedule of Land Improvements Acquired during this report period**

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B3

**Schedule of Non-Movable Equipment Acquired during this report period**

					ttachment Pages 23 24
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ -	**

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

**Schedule of Movable Equipment Acquired during this report period**

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

**Schedule of Leasehold Improvements Acquired during this report period**

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

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

**Skyview Center**  
**FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2021 A/D	NBV
<b>LEASHold IMPROVEMENTS</b>								
<b>2019 Additions</b>								
LI	phone repair- cross connect wires	5/20/2019	S/L	10	1,063	106	318	745
LI	phone ports	5/9/2019	S/L	10	1,435	144	432	1,003
LI	AC repair	7/10/2019	S/L	20	3,660	183	549	3,111
LI	Fax repair-new T/R card installed	7/17/2019	S/L	10	922	92	276	646
LI	phone ports	5/9/2019	S/L	10	91	9	27	64
LI	phone repair- cross connect wires	5/20/2019	S/L	10	67	7	21	46
LI	Fax repair-new T/R card installed	7/17/2019	S/L	10	59	6	18	41
LI	replaced fan motor on AC	8/14/2019	S/L	20	2,571	129	387	2,184
LI	hvac repair	10/10/2019	S/L	15	1,595	106	318	1,277
LI	aquastat repair	8/16/2019	S/L	10	1,331	133	399	932
LI	Fridge repair-replace valve	10/1/2019	S/L	15	1,559	104	312	1,247
LI	AC repair-heat pump switch	9/3/2019	S/L	10	792	79	237	555
LI	equipment service-slicer repair	9/18/2019	S/L	10	751	75	225	526
<b>2020 Additions</b>								
LI	Replaced ice machine parts	10/23/2019	S/L	10	1,147	115	230	917
LI	Reinstalled pump, installed drain plug	10/31/2019	S/L	10	865	87	174	691
LI	Artwork, design, panels	8/5/2020	S/L	10	1,781	178	356	1,425
LI	Replace touch screen controller	11/6/2019	S/L	10	2,073	207	414	1,659
LI	Replaced section of electric heat and new thermostat	11/11/2019	S/L	15	933	62	124	809
LI	Water heater installment with storage tank	5/10/2020	S/L	20	13,300	665	1,330	11,970
LI	flow switch	6/5/2020	S/L	10	626	63	126	500
LI	fire alarm panel replaced	7/31/2020	S/L	10	582	58	116	466
LI	installed outlets & junction box under dishwasher	8/1/2020	S/L	15	746	50	100	646
LI	Roof repair	4/16/2020	S/L	10	750	75	150	600
LI	replaced oil and fuel filters	6/2/2020	S/L	10	744	74	148	596
LI	Repaired nurse call system	9/18/2020	S/L	10	722	72	144	578
<b>2021 Additions</b>								
LI	Transport/startup/labor for boiler rental	11/4/2020	S/L	10	3,748	375	3,373	375
LI	Repaired water heater and put in new thermostat along with other fittings and gaskets	11/2/2020	S/L	10	2,492	249	2,243	249
LI	Installed new controls and switches and rewired damaged and burnt wires. removed water heater and tested boiler	11/2/2020	S/L	15	4,284	286	3,998	286
LI	Maint and repair on burner. replaced parts	12/9/2020	S/L	15	826	55	771	55
LI	Removed/reset toilet	12/17/2020	S/L	10	505	51	454	51
LI	Roof repair for CHOW- \$800 report fee+50% deposit	11/20/2020	S/L	10	1,665	167	1,498	167
LI	Repair on front door lock/code	1/19/2021	S/L	10	532	53	479	53
LI	Sewer cleaner	4/27/2021	S/L	10	559	56	503	56
LI	Repairs on booster, new parts	5/1/2021	S/L	10	548	55	493	55
LI	Billing for competeted project to provide exhaust fan, inspoect a bunch of rooms and write up report on any issues	8/13/2021	S/L	15	3,913	261	3,652	261
LI	Sevice calls, reset the hot water heater,flame rod issues had to be fixed.	8/13/2021	S/L	10	2,767	277	2,490	277
LI	Fixed roof	9/13/2021	S/L	10	7,285	728	6,557	728
LI	Fixed domestic hot water heater	11/4/2021	S/L	10	3,011	301	2,710	301
<b>TOTAL LEASHold IMPROVEMENTS</b>								
<b>NON-MOVABLE EQUIPMENT</b>								
<b>2015 Additions</b>								
<b>TOTAL NON-MOVABLE EQUIPMENT</b>								
<b>MOVABLE EQUIPMENT</b>								
<b>2019 Additions</b>								
FFE	food processor	5/22/2019	S/L	10	1,323	132	396	927
FFE	Refridgerator	9/30/2019	S/L	15	586	39	117	469
Medical Equipment	Bed controls	9/4/2019	S/L	12	823	69	207	616
Computer Hardware	Tablets	5/31/2019	S/L	3	684	228	684	-
Computer Hardware	Scanner	6/17/2019	S/L	5	500	100	300	200
Computer Hardware	Printer	6/30/2019	S/L	5	638	128	384	254
Computer Software	tvs	8/13/2019	S/L	5	784	157	471	313
Computer Software	tvs	8/29/2019	S/L	5	1,057	211	633	424
Sales Use Tax	Various Sales Use Tax	5/31/2019	S/L	5	2,281	456	1,368	913
<b>2020 Additions</b>								
FFE	Replaced vaccum pump motor	10/2/2019	S/L	15	1,549	103	206	1,343
FFE	tube, probe, and float kit	1/13/2020	S/L	5	644	129	258	386
FFE	Badgy 100 color plastic card printer	7/3/2020	S/L	8	609	76	152	457
FFE	Kyocera taskalfa	7/10/2020	S/L	5	622	124	248	374
FFE	inverter	9/11/2020	S/L	5	1,292	258	516	776
Medical Equipment	Elevation motor	1/24/2020	S/L	8	1,979	247	494	1,485
Medical Equipment	Installation of nurse call-head	3/13/2020	S/L	10	28,715	2,872	5,744	22,971
Medical Equipment	Wearable tags and IDTAD tester	3/16/2020	S/L	10	1,016	102	204	812
Medical Equipment	Wander wearable tags vital signs motor	3/16/2020	S/L	10	551	55	110	441
Medical Equipment	LC 1200 wrist/ankle tag	4/25/2020	S/L	10	5,076	508	1,016	4,060
Medical Equipment	wrist/ ankle tag	5/16/2020	S/L	10	750	75	150	600
Medical Equipment	wrist/ankle tag	8/14/2020	S/L	10	803	80	160	643
Medical Equipment	wrist/ankle tag	9/9/2020	S/L	10	830	83	166	664
Medical Equipment	bladder scanner	9/24/2020	S/L	10	4,344	434	868	3,476
Computer Hardware	Laptop	10/27/2019	S/L	3	649	216	432	217
Computer Hardware	Laptop, ideapad	9/22/2020	S/L	3	724	241	482	242
Computer Software	Monthly programming, service, maint, and equip	10/1/2019	S/L	3	1,057	352	704	353
Computer Software	Monthly programming, service, maint, and equip	12/1/2019	S/L	3	1,057	352	704	353
Computer Software	Monthly programming, service, maint, and equip	1/1/2020	S/L	3	1,057	352	704	353
Computer Software	Monthly programming, service, maint, and equip	2/1/2020	S/L	3	1,068	356	712	356
Computer Software	Monthly programming, service, maint, and equip	3/1/2020	S/L	3	1,069	356	712	357
Computer Software	Monthly programming, service, maint, and equip	4/1/2020	S/L	3	1,069	356	712	357
Computer Software	Monthly programming, service, maint, and equip	5/1/2020	S/L	3	1,069	356	712	357
Computer Software	Monthly programming, service, maint, and equip	6/1/2020	S/L	3	1,069	356	712	357
Computer Software	Monthly programming, service, maint, and equip	7/1/2020	S/L	3	1,069	356	712	357
Computer Software	Monthly programming, service, maint, and equip	8/1/2020	S/L	3	1,069	356	712	357
Computer Software	Monthly programming, service, maint, and equip	9/1/2020	S/L	3	1,069	356	712	357
<b>2021 Additions</b>								
FFE	Kyocera taskalfa toner	12/17/2020	S/L	5	622	124	124	498
FFE	EZ press heat seal press	11/27/2020	S/L	5	1,059	212	212	847
FFE	Cleaning cart	1/26/2021	S/L	5	871	174	174	697

**Skyview Center**  
**FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical	2021	2021	
					Cost	Deprec.	A/D	NBV
FFE	Kyocera talkalfa toner	3/16/2021	S/L	5	622	124	124	498
FFE	Tray delivery cart	5/26/2021	S/L	5	8,131	1,626	1,626	6,505
Medical Equipment	Wander wearable tag and band	12/17/2020	S/L	5	553	111	111	442
Medical Equipment	4 AED batteries- defibrillator	2/23/2021	S/L	5	1,338	268	268	1,070
Medical Equipment	Wrist/ankle tag	1/26/2021	S/L	5	744	149	149	595
Medical Equipment	Bladder scanner repair. replaced part- tablet	4/23/2021	S/L	15	500	33	33	467
Medical Equipment	Installation of Nurse Call- Head End A , B , and C Wing	6/23/2021	S/L	10	19,143	1,914	1,914	17,229
Computer Software	Thin client computer monitor	12/15/2020	S/L	5	733	147	147	586
Computer Software	Thin client computer, monitor	12/17/2020	S/L	5	836	167	167	669
Computer Software	Laptop	12/17/2020	S/L	5	724	145	145	579
Computer Software	Phone system	3/1/2021	S/L	5	11,441	2,288	2,288	9,153
Computer Software	Laptop	5/4/2021	S/L	5	821	164	164	657
Computer Software	Phones	3/25/2021	S/L	5	1,520	304	304	1,216
Computer Software	Phone system	3/25/2021	S/L	5	11,441	2,288	2,288	9,153
Computer Hardware	Advanced Gateway Security Suite Bundle	6/23/2021	S/L	3	5,099	1,700	1,700	3,399
Sales Use Tax	On-time 12423, computer hardware	10/28/2020	S/L	3	46	15	15	31
Sales Use Tax	Select office systems 165163	1/29/2021	S/L	3	39	13	13	26
Sales Use Tax	On-time solutions 12708	1/29/2021	S/L	3	47	16	16	31
Sales Use Tax	On-time solutions, inv 12715 and inv 12732	1/29/2021	S/L	3	99	33	33	66
Sales Use Tax	Select office systems- 167116 toner	4/29/2021	S/L	3	39	13	13	26
Sales Use Tax	LTC Technologies phone system, phones On-time- laptop	4/29/2021	S/L	5	1,602	320	320	1,282
Sales Use Tax	Industrial chem labs 324122 sewer cleaner	4/29/2021	S/L	10	35	4	4	31
Sales Use Tax	Advanced gateway security suite bundle	7/23/2021	S/L	3	324	108	108	216
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>140,037</b>	<b>23,839</b>	<b>36,738</b>	<b>103,299</b>
Org Expense	Startup Costs	5/1/2019	S/L	3	<b>66,423</b>	<b>21,727</b>	<b>66,423</b>	<b>-</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>278,760</b>	<b>51,359</b>	<b>139,313</b>	<b>139,447</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>288,735</b>	<b>25,994</b>	<b>108,921</b>	<b>179,814</b>
<b>VARIANCE</b>					<b>(9,975)</b>	<b>25,365</b>	<b>30,392</b>	<b>(40,367)</b>

F/S vs C/R NBV - Page 31, Line B9

40,367

F/S vs C/R Depreciation - Page 36, Line F1

(25,365)

## Amortization Schedule\*

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center			License No. 2377		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Startup Costs	5	2019		66,423	44,696	S/L		21,727	
2.									
3.									
<b>A-4. Subtotal</b>									21,727
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	40,165	4,052	S/L	Variou	2,879	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	32,135		S/L	Variou	2,914	
<b>C-4. Subtotal</b>									5,793
<b>D. Total Amortization</b>									27,520

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a	License No. 2377	Report for Year Ended 9/30/2021	Page 25	of 37
--	---------------------	------------------------------------	------------	----------

#### 11. Property Questionnaire

##### Part A

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

Yes

No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity				
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				

##### Part B - Owner and Related Parties

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

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

##### Complete if Mortgage was Refinanced

##### During Current Cost Year

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

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

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
SV Propco	Building	05/01/19	Ongoing	Open Item

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

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

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

(Carry Subtotals forward to next page )

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a	License No. 2377	Report for Year Ended 9/30/2021			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify) Interest on Loan		\$	38,901	38,901		
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)		\$	38,901	38,901		
14. Insurance						
a. Insurance on Property (buildings only)		\$	13,106	13,106		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify) General Liability, Surety Bond, EPLI		\$	103,581	103,581		
14d. <b>Total Insurance Expenditures</b> (14a + b + c)		\$	116,687	116,687		
15. <b>Total All Expenditures</b> (A-13 thru C-14)		\$	8,487,194	8,487,194		

## **D. Adjustments to Statement of Expenditures**

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyview Center			License No. 2377	Report for Year Ended 9/30/2021		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b><i>Page 10 - Salaries and Wages</i></b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 29,165	29,165		
<b><i>Page 13 - Professional Fees</i></b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$ 249,260	249,260		
7.			Other - See attached Schedule	\$ 15,366	15,366		
<b><i>Pages 15 &amp; 16 - Administrative and General</i></b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 100,659	100,659		
10.			Accounting	\$			
10a.			Legal	\$ 288	288		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 16,128	16,128		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 54,651	54,651		
<b><i>Page 18 - Dietary Expenditures</i></b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b><i>Page 19 - Laundry Expenditures</i></b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b><i>Page 20 - Housekeeping Expenditures</i></b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 465,517	465,517			

\* All except "Help Wanted".

(Carry Subtotal forward to next page )

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 29,165		
<b>Total Other Salaries Adjustment</b>			\$ 29,165	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12	Respiratory Therapist	\$ 1,160		
13	12	IV Insertion Nurse	\$ 14,206		
<b>Total Other Fees Adjustments</b>			\$ 15,366	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Discriminatory Bonus	\$ 29,000		
16	m13	Late Fees	\$ 3,890		
15	Var	Benefits Relating to Marketing (See Attached)	\$ 4,441		
16	m13	Meals and Entertainment	\$ 25		
16	m13	Employee Food	\$ 3,732		
16	m13	Employee Relations	\$ 13,563		
<b>Total Other A&amp;G Adjustments</b>			\$ 54,651	\$ -	\$ -

**Marketing Benefits Disallowance**

Marketing Salary	29,165	<a href="#">Page 10</a>
Total Salaries	3,868,013	<a href="#">TB Linked</a>
Percent to Total Salaries	0.75%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 588,933 [TB Linked](#)

Marketing Benefits Disallowed **4,441** [Page 28 attachment](#)

State of Connecticut

**Annual Report of Long-Term Care Facility**

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
35 Marc Drive Operations, LLC, d/b/a Skyview Center			2377	9/30/2021		29   37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 465,517	465,517		
			<b>Page 20 - Resident Care Supplies***</b>				
27.	20	5a2	Prescription Drugs	\$ 242,936	242,936		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 11,198	11,198		
30.	20	5h	Laboratory	\$ 32,727	32,727		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,721	1,721		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 24,967	24,967		
			<b>Page 22 - Maintenance and Property</b>				
35.			Excess Movable Equipment Depreciation				
			See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 21,727	21,727		
			<b>Page 27 - Insurance</b>				
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
			<b>Other - Miscellaneous</b>				
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 237	237		
			<b>Not For Profit Providers Only</b>				
48.			Building/Non Movable Eq. Depreciation				
			Unallowable Building Interest -				
			See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 801,030	801,030		

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

### **Schedule of Other Ancillary Costs**

### **Schedule of Excess Movable Equipment Depreciation**

### **Schedule of Other Property Adjustments**

### **Schedule of Other - Indirect Adjustments**

Attachment Page 29

### **Schedule of Other - Miscellaneous Administrative Adjustments**

### **Schedule of Other - Direct Adjustments**

## Schedule of Unallowable Building Interest

**Skyview Center**  
**Disallowance Schedule for Cable TV**  
**September 30, 2021**

**Pg. 29**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 15,057 <b>TB Linked</b>

Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	\$ 3,600

<b>Disallowed Cable TV</b>	<b><u>\$ 11,457</u></b>
----------------------------	-------------------------

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		30	37
Item		Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 4,782,417	4,782,417			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 4,343,049	4,343,049			
b. Medicare Room and Board Contractual Allowance **	\$ 2,758	2,758			
4. a. Private-Pay Residents and Other	\$ 618,161	618,161			
b. Private-Pay Room and Board Contractual Allowance **	\$ (433)	(433)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 227,897	227,897			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (227,897)	(227,897)			
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 450,461	450,461			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (264,503)	(264,503)			
c. Physical Therapy - Non-Medicare	\$ 135,547	135,547			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (128,206)	(128,206)			
4. a. Speech Therapy - Medicare	\$ 220,317	220,317			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (170,912)	(170,912)			
c. Speech Therapy - Non-Medicare	\$ 104,176	104,176			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (100,985)	(100,985)			
5. a. Occupational Therapy - Medicare	\$ 347,780	347,780			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (217,917)	(217,917)			
c. Occupational Therapy - Non-Medicare	\$ 109,056	109,056			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (102,213)	(102,213)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (2,068)	(2,068)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (730)	(730)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,125,755	10,125,755			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 185	185			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 814,043	814,043			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 814,228	814,228			
<b>VI. Total All Revenue</b> (III +V)	\$ 10,939,983	10,939,983			

\* 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	Other Ancillary Rev Medicare B	\$ 6,468		
30 II 6a	Revenue Adjustments Medicare A	\$ 430		
30 II 6a	Revenue Adjustments Medicare HMO	\$ (8,966)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (2,068)	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Other Ancillary Revenue Private	\$ 15		
30 II 6b	Other Ancillary Rev HMO	\$ 254		
30 II 6b	Revenue Adjustments Commercial HMO	\$ 7,835		
30 II 6b	Revenue Adjustments Hospice	\$ (952)		
30 II 6b	Revenue Adjustments Medicaid	\$ 2,116		
30 II 6b	Revenue Adjustments Medicaid COVID19	\$ 648		
30 II 6b	Revenue Adjustments Ancillary	\$ (10,646)		
<b>Total Other Resident Revenue</b>		\$ (730)	\$ -	\$ -

**Interest Income****Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 6a	Other Rev Interest	N/A	\$ 185		
<b>Total Interest Income</b>			\$ 185	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Other Rev PPP COVID19	\$ 659,100		
30 IV 8	Other Rev Miscellaneous (Disallow Page 29a)	\$ 26		
30 IV 8	Visitation Funds from CMP	\$ 2,936		
30 IV 8	Other Rev Medicaid COVID19	\$ 143,697		
30 IV 8	Other Rev Medical Records (Disallow 29a)	\$ 211		
30 IV 8	Reversal of Prior Year CT Association of Healthcare Facility Bills	\$ 8,073		
<b>Total Other Revenue</b>		\$ 814,043	\$ -	\$ -

**G. Balance Sheet**

Name of Facility 35 Marc Drive Operations, LLC, d/b/a S	License No. 2377	Report for Year Ended 9/30/2021	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	3,169,307
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,805,950
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	157,499
a. Prepaid Expenses	3,982			
b. Prepaid Insurance	140,873			
c. Prepaid Taxes	12,644			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	5,132,756
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	72,300	\$	36,148
	Accum. Depreciation	36,152 Net		
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	140,037	\$	103,299
	Accum. Depreciation	36,738 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	47,967
F/S vs C/R NBV	40,367			
See Schedule	7,600			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	187,414

\* 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

<b>Total Prepaid Expenses</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Assets (Itemize)</b>		\$ -

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

Page Ref Line Ref Description

31	B9	Fixed Assets CIP
<b>Total Other Other Fixed Assets (Itemize)</b>		\$ 7,600

## Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

<b>Total Other Assets</b>		\$ -

## Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

<b>Total Notes Payable</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>		\$ -

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

Page Ref Line Ref Description

<b>Total Other Current Liabilities (Itemize)</b>		\$ -

## G. Balance Sheet (cont'd)

Name of Facility 35 Marc Drive Operations, LLC, d/b/a S	License No. 2377	Report for Year Ended 9/30/2021	Page 32	of 37
Account		Amount		
		Total Brought Forward:		\$ 5,320,170
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	865
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost Accum. Depreciation	66,423 66,423 Net	\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	(74,331)
Name and Address	Amount	Loan Date		
Due to/(From) WH, Partners	(74,331)	Various		
7. Other Assets ( <i>itemize</i> )			\$	(74,375)
Due To/(From) Medicaid	(75,743)			
Due To/(From) Partners	1,368			
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	(147,841)
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	5,172,329

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

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyvie	License No. 2377	Report for Year Ended 9/30/2021	Page 33	of 37
Account				Amount
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 800,903
2. Notes Payable ( <i>itemize</i> )				\$
See Schedule				
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$
Name of Lender		Purpose	Amount	Date Due
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$ 123,171
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$ 77,685
6. Accrued Payroll Taxes Payable				\$ 4,981
7. Medicare Final Settlement Payable				\$ 801
8. Medicare Current Financing Payable				\$
9. Mortgage Payable ( <i>Current Portion</i> )				\$
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities ( <i>itemize</i> )				\$ 1,154,964
Accrued Expenses		158,408	Deferred Revenue Medic	134,778
Year End Adjustment		8,688		
Workers Comp		37,769		
Deferred Revenue Medicare COVID		815,321	See Schedule	
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				<b>\$ 2,162,505</b>

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

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a Skyvi	License No. 2377	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,162,505	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )			\$	(1,965,532)
Name and Address of Lender	Amount	Loan Date		
Due To/(From)> Var	(1,965,532)			
4. Other Long-Term Liabilities ( <i>itemize</i> )			\$	2,823
Due From Owner	(3,420)			
Due To/From HMO	6,243			
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)			\$	(1,962,709)
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)			\$	199,796

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a	License No. 2377	Report for Year Ended 9/30/2021	Page 35	of 37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	(134,000)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,628,379
6. Gain or Loss for Period	10/1/2020	thru	9/30/2021	\$ 2,478,154
7. Total Net Worth			\$	4,972,533
<b>C. Total Reserves and Net Worth</b>			\$	4,972,533
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,172,329

## **H. Changes in Total Net Worth**

Name of Facility 35 Marc Drive Operations, LLC, d/b/a S1	License No. 2377	Report for Year Ended 9/30/2021	Page 36	of 37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	2,472,533
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	10,939,983
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	8,461,829
D. Net Income or Deficit			\$	2,478,154
E. Balance			\$	4,950,687
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses Per Page 27	\$8,487,194			
F/S vs C/R Depreciation	\$(25,365)			
Expenses Per F/S	\$8,461,829			
2. Other ( <i>itemize</i> )				
Prior Period Adjustment		21,846		
F-3. Total Additions			\$	21,846
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address (No., City, State, Zip )		Title	Amount	
2. Other Withdrawals ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>	09/30/21		\$	4,972,533

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

Name of Facility 35 Marc Drive Operations, LLC, d/b/a	License No. 2377	Report for Year Ended 9/30/2021	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

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/09/2022
Printed Name of Preparer Matthew Bavolack		
Address 555 Long Wharf Drive 8th Floor, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia		Phone Number 732-961-8571
Contact Email Address tzippyk@ltccs.com		



Workpaper Index: B.04  
Prepared By:  
Reviewed By:  
Workpaper Date: 1/8/2022  
Run Date: 1/8/2022  
Name of Workpaper: VHCL CKLST

Provider Name: Skyview Center  
Provider Number: 000010926  
Period Ended: 9/30/21

#### 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:**

Client: **Skyview Center**  
 Engagement: **Medicaid - Skyview Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2021	9/30/2020
10-001-00	Cash>Clearing	90.00			90.00	0.00
10-001-02	Cash>Clearing>Payroll	(2.00)			(2.00)	(74,480.00)
10-010-41	Cash>Operating>Sky View	3,119,793.00			3,119,793.00	1,787,623.00
10-014-00	Cash>Petty Cash Facility	500.00			500.00	500.00
10-015-00	Cash>Petty Cash PNA	1,000.00			1,000.00	1,000.00
10-060-41	Cash>Resident Trust>Sky View	47,426.00			47,426.00	38,146.00
10-061-00	Cash>Care Cost	500.00			500.00	500.00
11-102-00	Accounts Receivable>Medicare A	924,290.00			924,290.00	1,890,566.00
11-104-00	Accounts Receivable>Private	348,155.00			348,155.00	240,545.00
11-105-00	Accounts Receivable>HMO	113,197.00			113,197.00	85,367.00
11-109-00	Accounts Receivable>Hospice	3,070.00			3,070.00	(7,194.00)
11-111-00	Accounts Receivable>Medicaid	828,567.00			828,567.00	1,181,995.00
11-112-00	Accounts Receivable>Income	(267,028.00)			(267,028.00)	(171,783.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(194,347.00)			(194,347.00)	(140,544.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	(3,853.00)			(3,853.00)	34,442.00
11-123-00	Accounts Receivable>Ancillary	53,899.00			53,899.00	58,411.00
12-000-00	Prepaid Expenses	3,982.00			3,982.00	5,551.00
12-124-00	Prepaid Expenses>Insurance	140,873.00			140,873.00	47,461.00
12-126-00	Prepaid Expenses>Taxes	12,644.00			12,644.00	15,042.00
13-127-00	Due From>Old Owner	3,420.00			3,420.00	(31,418.00)
13-128-00	Due From>Vendor Security Deposits	865.00			865.00	1,365.00
13-400-00	Due From>Eli Mirlis	0.00			0.00	1,000.00
14-131-00	Fixed Assets>Leasehold Improvements	72,300.00			72,300.00	41,094.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	17,930.00			17,930.00	6,625.00
14-133-00	Fixed Assets>Medical Equipment	67,165.00			67,165.00	44,887.00
14-134-00	Fixed Assets>Computer Hardware	30,711.00			30,711.00	3,195.00
14-135-00	Fixed Assets>Computer Software	19,718.00			19,718.00	14,619.00
14-136-00	Fixed Assets>CIP	7,600.00			7,600.00	7,600.00
14-252-00	Fixed Assets>Startup Costs	77,378.00			77,378.00	66,743.00
14-305-00	Fixed Assets>Sales Use Tax	3,533.00			3,533.00	2,903.00
15-131-00	Accum Depn>Leasehold Improvements	(6,110.00)			(6,110.00)	(2,106.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(2,065.00)			(2,065.00)	(708.00)
15-133-00	Accum Depn>Medical Equipment	(15,793.00)			(15,793.00)	(4,691.00)
15-134-00	Accum Depn>Computer Hardware	(4,641.00)			(4,641.00)	(639.00)
15-135-00	Accum Depn>Computer Software	(5,142.00)			(5,142.00)	(1,793.00)
15-252-00	Accum Depn>Startup Costs	(73,833.00)			(73,833.00)	(72,304.00)
15-305-00	Accum Depn>Sales Use Tax	(1,337.00)			(1,337.00)	(684.00)
20-000-00	Accounts Payable	(752,282.00)			(752,282.00)	(756,493.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(799.00)			(799.00)	(3,086.00)
21-276-00	Other Current Payables>SWT Payable	(48.00)			(48.00)	0.00
21-350-00	Other Current Payables>Resident Funds	(47,426.00)			(47,426.00)	(38,146.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(396.00)			(396.00)	(396.00)
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	(659,100.00)
23-000-00	Accrued Wages & Related	(123,171.00)			(123,171.00)	(43,071.00)
23-156-00	Accrued Wages & Related>PR Taxes	(4,933.00)			(4,933.00)	(5,320.00)
23-157-00	Accrued Expenses>PTO	(77,685.00)			(77,685.00)	(83,784.00)
24-000-00	Accrued Expenses	(158,408.00)			(158,408.00)	(129,390.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	0.00			0.00	(34,086.00)
24-165-00	Accrued Expenses>Insurance - Property	0.00			0.00	(6,594.00)
24-285-00	Accrued Expenses>Year End Adjustments	(8,688.00)			(8,688.00)	(7,547.00)
24-881-00	Accrued Expenses>Workers Comp	(37,769.00)			(37,769.00)	13,590.00
25-102-34	Deferred Revenue>Medicare>COVID19	(815,321.00)			(815,321.00)	(569,104.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(134,778.00)			(134,778.00)	(224,697.00)
27-000-20	Due To/(From)>Eastside Propco	0.00			0.00	(5,000.00)
27-000-40	Due To/(From)>Salmon Brook	66.00			66.00	(75,057.00)
27-000-43	Due To/(From)>Realty Sky View	307,494.00			307,494.00	(244,588.00)
27-000-50	Due To/(From)>Sharon	(34.00)			(34.00)	120.00
27-000-78	Due To/(From)>Maplewood	0.00			0.00	(25,088.00)
27-000-88	Due To/(From)>New Haven	(4,204.00)			(4,204.00)	0.00
27-000-90	Due To/(From)>West Haven	(20.00)			(20.00)	2,446.00
27-000-91	Due To/(From)>Waterbury	0.00			0.00	(320.00)
27-000-92	Due To/(From)>Regal Care Management Group	640,657.00			640,657.00	643,637.00
27-000-93	Due To/(From)>RC Holdings	(91.00)			(91.00)	9,240.00
27-000-95	Due To/(From)>Norwich	(19.00)			(19.00)	(7,838.00)
27-000-96	Due To/(From)>New London	1,737.00			1,737.00	(7,853.00)
27-102-00	Due To/(From)>Medicare A	(801.00)			(801.00)	(4,784.00)
27-105-00	Due To/(From)>HMO	(6,243.00)			(6,243.00)	0.00
27-111-00	Due To/(From)>Medicaid	(75,743.00)			(75,743.00)	0.00
27-152-00	Due To/(From)>Employee	(10,574.00)			(10,574.00)	(4,005.00)
27-172-00	Due To/(From)>Vendor	1,368.00			1,368.00	11.00
27-315-00	Due To/(From)>Fairview at Southport	3.00			3.00	0.00
27-316-00	Due To/(From)>Fairview at Greenwich	(51.00)			(51.00)	(9.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
27-328-00	Due To/(From)>Michelle Cortina	70,000.00			70,000.00	50,000.00
27-400-00	Due to/(from)>Eli Mirlis	960,548.00			960,548.00	(298,452.00)
27-407-00	Due To/(From)>Partners	(74,311.00)			(74,311.00)	74,311.00
30-000-00	Retained Earnings	#####			#####	(43,265.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	134,000.00			134,000.00	0.00
40-102-00	Room & Board Revenue>Medicare A	#####			#####	#####
40-102-14	Room & Board Revenue>Medicare A>Sequester	(2,758.00)			(2,758.00)	44,115.00
40-104-00	Room & Board Revenue>Private	(328,196.00)			(328,196.00)	(393,593.00)
40-105-00	Room & Board Revenue>HMO	(265,608.00)			(265,608.00)	(345,907.00)
40-105-14	Room & Board Revenue>HMO>Sequester	433.00			433.00	4,469.00
40-109-00	Room & Board Revenue>Hospice	(24,357.00)			(24,357.00)	(257,052.00)
40-111-00	Room & Board Revenue>Medicaid	#####			#####	#####
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(917.00)			(917.00)	(18,927.00)
41-102-00	Pharmacy Rev>Medicare A	(227,897.00)			(227,897.00)	(439,425.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	227,897.00			227,897.00	439,425.00
41-105-00	Pharmacy Rev>HMO	0.00			0.00	(2,850.00)
41-105-01	Pharmacy Rev>HMO>C/A	0.00			0.00	1,425.00
42-102-00	PT Revenue>Medicare A	(264,503.00)			(264,503.00)	(286,226.00)
42-102-01	PT Revenue>Medicare A>C/A	264,503.00			264,503.00	286,226.00
42-103-00	PT Revenue>Medicare B	(185,958.00)			(185,958.00)	(89,071.00)
42-104-00	PT Revenue>Private	0.00			0.00	(148.00)
42-105-00	PT Revenue>HMO	(33,279.00)			(33,279.00)	(53,235.00)
42-105-01	PT Revenue>HMO>C/A	25,938.00			25,938.00	40,306.00
42-111-00	PT Revenue>Medicaid	(102,268.00)			(102,268.00)	(86,848.00)
42-111-01	PT Revenue>Medicaid>C/A	102,268.00			102,268.00	86,848.00
43-102-00	OT Revenue>Medicare A	(217,917.00)			(217,917.00)	(235,135.00)
43-102-01	OT Revenue>Medicare A>C/A	217,917.00			217,917.00	235,135.00
43-103-00	OT Revenue>Medicare B	(129,863.00)			(129,863.00)	(48,067.00)
43-105-00	OT Revenue>HMO	(31,646.00)			(31,646.00)	(49,227.00)
43-105-01	OT Revenue>HMO>C/A	24,803.00			24,803.00	38,955.00
43-111-00	OT Revenue>Medicaid	(77,410.00)			(77,410.00)	(46,660.00)
43-111-01	OT Revenue>Medicaid>C/A	77,410.00			77,410.00	46,660.00
44-102-00	ST Revenue>Medicare A	(170,912.00)			(170,912.00)	(127,080.00)
44-102-01	ST Revenue>Medicare A>C/A	170,912.00			170,912.00	127,080.00
44-103-00	ST Revenue>Medicare B	(49,405.00)			(49,405.00)	(49,537.00)
44-105-00	ST Revenue>HMO	(29,394.00)			(29,394.00)	(45,088.00)
44-105-01	ST Revenue>HMO>C/A	26,203.00			26,203.00	36,511.00
44-111-00	ST Revenue>Medicaid	(74,782.00)			(74,782.00)	(65,269.00)
44-111-01	ST Revenue>Medicaid>C/A	74,782.00			74,782.00	65,269.00
45-102-00	Radiology Rev>Medicare A	(5,540.00)			(5,540.00)	0.00
45-102-01	Radiology Rev>Medicare A>C/A	5,540.00			5,540.00	0.00
46-102-00	Lab Rev>Medicare A	(24,150.00)			(24,150.00)	(26,222.00)
46-102-01	Lab Rev>Medicare A>C/A	24,150.00			24,150.00	26,222.00
47-103-00	Other Ancillary Rev>Medicare B	(6,468.00)			(6,468.00)	(6,644.00)
47-104-00	Other Ancillary Revenue>Private	(15.00)			(15.00)	(62.00)
47-105-00	Other Ancillary Rev>HMO	(254.00)			(254.00)	(1,793.00)
47-111-00	Other Ancillary Rev>Medicaid	0.00			0.00	(234.00)
51-034-34	Other Rev>PPP>COVID19	(659,100.00)			(659,100.00)	0.00
51-100-00	Other Rev>Miscellaneous	(26.00)			(26.00)	(996.00)
51-100-34	Other Rev>Miscellaneous>COVID19	(2,936.00)			(2,936.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	(143,697.00)			(143,697.00)	0.00
51-160-00	Other Rev>Interest	(185.00)			(185.00)	(279.00)
51-818-00	Other Rev>Medical Records	(211.00)			(211.00)	(20.00)
52-102-00	Revenue Adjustments>Medicare A	(430.00)			(430.00)	(24.00)
52-105-00	Revenue Adjustments>Commercial HMO	(7,835.00)			(7,835.00)	378.00
52-106-00	Revenue Adjustments>Medicare HMO	8,966.00			8,966.00	0.00
52-109-00	Revenue Adjustments>Hospice	952.00			952.00	(537.00)
52-111-00	Revenue Adjustments>Medicaid	(2,116.00)			(2,116.00)	0.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(648.00)			(648.00)	(30,612.00)
52-123-00	Revenue Adjustments>Ancillary	10,646.00			10,646.00	3,790.00
60-183-00	Nursing Expense>Supplies	105,603.00			105,603.00	116,497.00
60-183-34	Nursing Expense>Supplies>COVID19	37,846.00			37,846.00	46,262.00
60-184-00	Nursing Expense>Minor Equip & Supplies	567.00			567.00	0.00
60-185-00	Nursing Expense>Incontinence Supplies	0.00			0.00	746.00
60-201-00	Nursing Expense>Forms & Printing	4.00			4.00	0.00
60-204-00	Nursing Expense>Training & Education	416.00			416.00	2,816.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			1,152.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,732.00			1,732.00	2,181.00
60-206-00	Nursing Expense>Clinical Services	19,266.00			0.00	131.00
			RJE - 8	(19,266.00)		
			RJE - 9	(3,900.00)		
				(15,366.00)		
60-207-00	Nursing Expense>Repairs & Maint	2,599.00			2,599.00	0.00
60-208-00	Nursing Expense>Equip-Rental	14,171.00			14,171.00	31,339.00
60-212-00	Nursing Expense>Clinical Consultants	21,500.00			21,500.00	74,371.00
60-213-00	Nursing Expense>Transportation	8,295.00			8,295.00	11,551.00
60-230-00	Nursing Expense>Data Processing	3,603.00			3,603.00	1,838.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
				9/30/2021	9/30/2021	9/30/2020
60-230-34	Nursing Expense>Data Processing>COVID19	3,031.00		3,031.00	798.00	
60-700-18	Nursing Expense>Contracted Service>RN	0.00		0.00	24,750.00	
60-700-34	Nursing Expense>Contracted Service>COVID19	328,644.00		328,644.00	108,358.00	
60-801-80	Nursing Expense>CNA>Wages	1,038,330.00		1,038,330.00	1,232,916.00	
60-801-92	Nursing Expense>CNA>PTO Accrual	(6,060.00)		(6,060.00)	(7,627.00)	
60-805-80	Nursing Expense>LPN>Wages	891,173.00		891,173.00	862,806.00	
60-805-92	Nursing Expense>LPN>PTO Accrual	3,719.00		3,719.00	(7,192.00)	
60-808-80	Nursing Expense>RN>Wages	163,138.00		163,138.00	316,116.00	
60-808-92	Nursing Expense>RN>PTO Accrual	(6,243.00)		(6,243.00)	3,671.00	
60-809-80	Nursing Expense>RN Supervisor>Wages	317,735.00		317,735.00	316,887.00	
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	407.00		407.00	(498.00)	
61-750-00	Nursing Admin Expense>Medical Director	0.00		0.00	30,000.00	
61-750-34	Nursing Admin Expense>Medical Director>COVID19	30,000.00		30,000.00	0.00	
61-811-80	Nursing Admin Expense>Director>Wages	74,544.00		74,544.00	21,841.00	
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00		0.00	(10,891.00)	
61-812-80	Nursing Admin Expense>Assistant Director>Wages	44,706.00		44,706.00	0.00	
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	182,924.00		182,924.00	213,967.00	
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(252.00)		(252.00)	3,011.00	
61-818-80	Nursing Admin Expense>Medical Records>Wages	14,622.00		14,622.00	4,031.00	
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	129.00		129.00	93.00	
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	650.00		650.00	0.00	
61-880-00	Nursing Admin Expense>Payroll Taxes	248,855.00		248,855.00	276,968.00	
61-881-00	Nursing Admin Expense>Workers Comp	37,518.00		37,518.00	36,742.00	
61-882-00	Nursing Admin Expense>Health Insurance	165,000.00		165,000.00	178,252.00	
61-883-00	Nursing Admin Expense>Other Benefits	38,026.00		(38,026.00)	0.00	0.00
		RJE - 3		(38,026.00)		
62-145-00	Pharmacy Expense>RX	242,936.00		242,936.00	248,253.00	
62-222-00	Pharmacy Expense>OTC	2,182.00		2,182.00	3,630.00	
62-700-00	Pharmacy Expense>Contracted Service	10,504.00		10,504.00	10,504.00	
64-223-00	Other Ancillary Expense>Oxygen	1,721.00		1,721.00	2,320.00	
64-224-00	Other Ancillary Expense>Lab	32,089.00		32,089.00	29,104.00	
64-224-34	Other Ancillary Expense>Lab>COVID19	638.00		638.00	215.00	
64-225-00	Other Ancillary Expense>Radiology	11,198.00		11,198.00	15,543.00	
65-000-00	PT Expense	303,040.00		303,040.00	287,603.00	
66-000-00	OT Expense	249,260.00		249,260.00	217,921.00	
67-000-00	ST Expense	106,690.00		106,690.00	95,569.00	
68-700-34	Therapy Expense>Contracted Service>Covid19	2,500.00		2,500.00	0.00	
69-811-80	Social Services Expense>Director>Wages	56,642.00		56,642.00	61,010.00	
69-811-92	Social Services Expense>Director>PTO Accrual	(864.00)		(864.00)	919.00	
69-880-00	Social Services Expense>Payroll Taxes	5,145.00		5,145.00	5,790.00	
69-881-00	Social Services Expense>Workers Comp	755.00		755.00	778.00	
69-882-00	Social Services Expense>Health Insurance	3,440.00		3,440.00	4,002.00	
69-883-00	Social Services Expense>Other Benefits	795.00		(795.00)	0.00	0.00
		RJE - 3		(795.00)		
70-177-00	Dietary Expense>Supplements	13,459.00		13,459.00	5,399.00	
70-177-34	Dietary Expense>Supplements>COVID19	9.00		9.00	0.00	
70-178-00	Dietary Expense>Food	216,124.00		216,124.00	231,762.00	
70-178-34	Dietary Expense>Food>COVID19	0.00		0.00	101.00	
70-183-00	Dietary Expense>Supplies	26,532.00		26,532.00	25,872.00	
70-183-34	Dietary Expense>Supplies>COVID19	0.00		0.00	144.00	
70-207-00	Dietary Expense>Repairs & Maint	3,476.00		3,476.00	2,661.00	
70-208-00	Dietary Expense>Equip-Rental	570.00		570.00	2,300.00	
70-700-00	Dietary Expense>Contracted Service	634.00		634.00	79,832.00	
70-700-34	Dietary Expense>Contracted Service>COVID19	81,512.00		81,512.00	0.00	
70-811-80	Dietary Expense>Director>Wages	2,492.00		2,492.00	0.00	
70-831-80	Dietary Expense>Aide>Wages	202,182.00		202,182.00	142,748.00	
70-831-92	Dietary Expense>Aide>PTO Accrual	(1,178.00)		(1,178.00)	864.00	
70-832-80	Dietary Expense>Cook>Wages	101,144.00		101,144.00	114,163.00	
70-832-92	Dietary Expense>Cook>PTO Accrual	(520.00)		(520.00)	2,661.00	
70-833-80	Dietary Expense>Dietician>Wages	7,858.00		7,858.00	9,880.00	
70-833-92	Dietary Expense>Dietician>PTO Accrual	64.00		64.00	93.00	
70-880-00	Dietary Expense>Payroll Taxes	28,606.00		28,606.00	25,351.00	
70-881-00	Dietary Expense>Workers Comp	4,357.00		4,357.00	3,395.00	
70-882-00	Dietary Expense>Health Insurance	19,033.00		19,033.00	16,895.00	
70-883-00	Dietary Expense>Other Benefits	4,385.00		(4,385.00)	0.00	0.00
		RJE - 3		(4,385.00)		
71-178-00	Activity Expense>Food	1,475.00		1,475.00	999.00	
71-178-34	Activity Expense>Food>COVID19	12.00		12.00	0.00	
71-183-00	Activity Expense>Supplies	3,300.00		3,300.00	2,548.00	
71-183-34	Activity Expense>Supplies>COVID19	16.00		16.00	30.00	
71-202-00	Activity Expense>Resident Missing Items	361.00		361.00	108.00	
71-700-00	Activity Expense>Contracted Service	403.00		403.00	1,777.00	
71-811-80	Activity Expense>Director>Wages	58,721.00		58,721.00	57,482.00	
71-811-92	Activity Expense>Director>PTO Accrual	179.00		179.00	(925.00)	
71-831-80	Activity Expense>Aide>Wages	48,895.00		48,895.00	35,089.00	
71-831-92	Activity Expense>Aide>PTO Accrual	74.00		74.00	729.00	

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2021	9/30/2020
71-880-00	Activity Expense>Payroll Taxes	9,903.00			9,903.00	8,683.00
71-881-00	Activity Expense>Workers Comp	1,485.00			1,485.00	1,157.00
71-882-00	Activity Expense>Health Insurance	6,540.00			6,540.00	5,380.00
71-883-00	Activity Expense>Other Benefits	1,506.00		(1,506.00)	0.00	0.00
			RJE - 3	(1,506.00)		
72-183-00	Housekeeping Expense>Supplies	16,979.00			16,979.00	20,671.00
72-183-34	Housekeeping Expense>Supplies>COVID19	371.00			371.00	0.00
72-700-00	Housekeeping Expense>Contracted Service	(11,616.00)			(11,616.00)	64,043.00
72-811-80	Housekeeping Expense>Director>Wages	45,726.00			45,726.00	46,144.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	574.00			574.00	1,571.00
72-831-80	Housekeeping Expense>Aide>Wages	159,234.00			159,234.00	111,194.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	1,016.00			1,016.00	149.00
73-183-00	Laundry Expense>Supplies	6,830.00			6,830.00	8,525.00
73-831-80	Laundry Expense>Aide>Wages	72,554.00			72,554.00	69,401.00
73-831-92	Laundry Expense>Aide>PTO Accrual	303.00			303.00	1,336.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	25,477.00			25,477.00	21,467.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	3,859.00			3,859.00	2,877.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	16,975.00			16,975.00	14,731.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	3,971.00		(3,971.00)	0.00	0.00
			RJE - 3	(3,971.00)		
75-183-00	Maintenance Expense>Supplies	11,496.00			11,496.00	7,257.00
75-183-34	Maintenance Expense>Supplies>COVID19	8.00			8.00	600.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	4,172.00			4,172.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	22,092.00			22,092.00	10,231.00
75-207-00	Maintenance Expense>Repairs & Maint	45,649.00			45,649.00	40,094.00
75-208-00	Maintenance Expense>Equip-Rental	300.00			300.00	0.00
75-217-00	Maintenance Expense>Extermination	1,659.00			1,659.00	0.00
75-218-00	Maintenance Expense>Snow Removal	0.00			0.00	4,600.00
75-219-00	Maintenance Expense>Landscaping	21,368.00			21,368.00	13,460.00
75-220-00	Maintenance Expense>Fire Drill	5,497.00			5,497.00	2,452.00
75-700-00	Maintenance Expense>Contracted Service	20,254.00			20,254.00	17,538.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	2,765.00			2,765.00	(9,700.00)
75-811-80	Maintenance Expense>Director>Wages	7,323.00			7,323.00	25,688.00
75-811-92	Maintenance Expense>Director>PTO Accrual	0.00			0.00	(2,208.00)
75-829-80	Maintenance Expense>Staff>Wages	68,928.00			68,928.00	89,898.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	895.00			895.00	1,135.00
75-880-00	Maintenance Expense>Payroll Taxes	7,073.00			7,073.00	10,788.00
75-881-00	Maintenance Expense>Workers Comp	1,111.00			1,111.00	1,465.00
75-882-00	Maintenance Expense>Health Insurance	4,796.00			4,796.00	7,201.00
75-883-00	Maintenance Expense>Other Benefits	1,061.00		(1,061.00)	0.00	0.00
			RJE - 3	(1,061.00)		
76-227-00	Utility Expense>Gas	28,290.00			28,290.00	21,941.00
76-228-00	Utility Expense>Electric	75,234.00			75,234.00	91,651.00
76-229-00	Utility Expense>Water/Sewer	73,471.00			73,471.00	37,290.00
80-101-00	Admin Expense>Provider Tax	481,357.00			481,357.00	422,460.00
80-162-00	Admin Expense>Insurance - General Liability & Other	102,132.00			102,132.00	56,533.00
80-163-00	Admin Expense>Insurance - EPLI	599.00			599.00	3,021.00
80-164-00	Admin Expense>Surety Bond	850.00			850.00	1,280.00
80-165-00	Admin Expense>Insurance - Property	13,106.00			13,106.00	12,387.00
80-183-00	Admin Expense>Supplies	15,729.00			15,729.00	15,708.00
80-183-34	Admin Expense>Supplies>COVID19	229.00			229.00	144.00
80-208-00	Admin Expense>Equip-Rental	6,559.00		(6,559.00)	0.00	563.00
			RJE - 6	(6,559.00)		
80-208-34	Admin Expense>Equip-Rental>COVID19	33.00			33.00	0.00
80-209-00	Admin Expense>Postage	1,403.00			1,403.00	2,491.00
80-209-34	Admin Expense>Postage>COVID19	44.00			44.00	99.00
80-210-00	Admin Expense>Internet	2,280.00			2,280.00	2,189.00
80-230-00	Admin Expense>Data Processing	53,772.00			53,772.00	47,427.00
80-231-00	Admin Expense>Telephone	8,987.00		(44.00)	8,943.00	8,411.00
			RJE - 2	(44.00)		
80-232-00	Admin Expense>Cable TV	15,057.00			15,057.00	19,943.00
80-233-00	Admin Expense>Seminars	85.00			85.00	25.00
80-234-00	Admin Expense>Licenses	280.00			280.00	911.00
80-235-00	Admin Expense>Dues & Subscriptions	(5,750.00)		8,073.00	2,323.00	7,060.00
			RJE - 10	8,073.00		
80-236-00	Admin Expense>Travel	987.00			987.00	2,789.00
80-236-04	Admin Expense>Travel>Allowable	3,628.00			3,628.00	2,413.00
80-236-34	Admin Expense>Travel>COVID19	53.00			53.00	135.00
80-237-00	Admin Expense>Meals & Ent	25.00			25.00	0.00
80-238-00	Admin Expense>Legal Fees	415.00		(127.00)	288.00	5,551.00
			RJE - 11	(127.00)		
80-238-34	Admin Expense>Legal Fees>COVID19	22.00			22.00	0.00
80-239-00	Admin Expense>Accounting Fees	19,875.00		24,307.00	44,182.00	22,077.00
			RJE - 4	24,307.00		
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00			0.00	352.00
80-240-00	Admin Expense>Professional Fees	196,742.00		(26,540.00)	170,202.00	171,961.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
				RJE - 4 (24,307.00) RJE - 7 (2,233.00)		
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00			8,000.00	0.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	0.00			0.00	10,000.00
80-243-00	Admin Expense>Late Fees	3,890.00			3,890.00	22.00
80-244-00	Admin Expense>Bank Fees	725.00			725.00	735.00
80-247-00	Admin Expense>Corporate Tax	160.00		127.00 RJE - 11 127.00	287.00	0.00
80-249-00	Admin Expense>Recruiting	1,004.00			1,004.00	1,041.00
80-250-00	Admin Expense>Marketing & Advertising	11,551.00			11,551.00	16,065.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	4,577.00			4,577.00	754.00
80-251-00	Admin Expense>Bad Debt	100,659.00			100,659.00	110,460.00
80-252-00	Admin Expense>Startup Costs	3,314.00			3,314.00	0.00
80-700-00	Admin Expense>Contracted Service	19,976.00			19,976.00	18,295.00
80-700-34	Admin Expense>Contracted Service>COVID19	255.00			255.00	0.00
80-811-80	Admin Expense>Director>Wages	101,858.00			101,858.00	102,049.00
80-811-92	Admin Expense>Director>PTO Accrual	798.00			798.00	192.00
80-839-80	Admin Expense>Admissions>Wages	61,524.00			61,524.00	65,123.00
80-839-92	Admin Expense>Admissions>PTO Accrual	909.00			909.00	3,125.00
80-840-80	Admin Expense>Business Office>Wages	122,044.00			122,044.00	98,081.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(49.00)			(49.00)	279.00
80-842-80	Admin Expense>Marketing>Wages	29,165.00			29,165.00	57,458.00
80-880-00	Admin Expense>Payroll Taxes	28,986.00			28,986.00	30,815.00
80-881-00	Admin Expense>Workers Comp	4,325.00			4,325.00	4,093.00
80-882-00	Admin Expense>Health Insurance	19,104.00			19,104.00	20,694.00
80-883-00	Admin Expense>Other Benefits	4,438.00		(4,438.00) RJE - 3 (4,438.00)	0.00	0.00
85-204-00	Training & Education	0.00		1,500.00	1,500.00	0.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		1,500.00 RJE - 3 6,274.00	6,274.00	3,191.00
91-121-00	Property Expense>Rent	480,000.00			480,000.00	480,000.00
91-161-00	Property Expense>RE Taxes	48,312.00			48,312.00	51,083.00
91-261-00	Property Expense>Personal Prop Taxes	9,512.00			9,512.00	9,387.00
92-000-00	Depreciation Expense	25,994.00			25,994.00	59,718.00
94-000-00	Interest Expense	38,901.00			38,901.00	33,414.00
Marcum 101	Dentist	0.00		3,900.00	3,900.00	3,900.00
Marcum 102	Cell Phone	0.00		3,900.00 RJE - 8 44.00	44.00	0.00
Marcum 109	Employee Food	0.00		44.00 RJE - 2 3,732.00	3,732.00	3,382.00
Marcum 110	Employee Relations	0.00		3,732.00 RJE - 3 13,563.00	13,563.00	2,683.00
Marcum 111	Discriminatory Bonus	0.00		13,563.00 RJE - 3 29,000.00	29,000.00	33,742.00
Marcum 117	IV Insertion Nurse	0.00		29,000.00 RJE - 9 14,206.00	14,206.00	9,653.00
Marcum 118	Respiratory Therapist	0.00		14,206.00 RJE - 9 1,160.00	1,160.00	793.00
Marcum 121	Leased Equipment	0.00		1,160.00 RJE - 9 6,559.00	6,559.00	5,386.00
Marcum 122	Indirect COVID Expense	0.00		6,559.00 RJE - 6 113.00	113.00	2,698.00
Marcum 123	Admin & General>COVID Related Expense	0.00		113.00 RJE - 3 0.00	0.00	30,030.00
Marcum 124	Infection Control	0.00		0.00 RJE - 7 2,233.00	2,233.00	0.00
Marcum 125	Reversal of Prior Year CT Association of Healthcare Facility Bills	0.00		2,233.00 RJE - 10 (8,073.00)	(8,073.00)	0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Skyview Center**  
 Engagement: **Medicaid - Skyview Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
<b>Group : [10-A]</b> <b>Salaries and Wages</b>						
<b>Subgroup : [2]</b> <b>Administrators</b>						
80-811-80	Admin Expense>Director>Wages	101,858.00		0.00	101,858.00	102,049.00
80-811-92	Admin Expense>Director>PTO Accrual	798.00		0.00	798.00	192.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>102,656.00</b>		<b>0.00</b>	<b>102,656.00</b>	<b>102,241.00</b>
<b>Subgroup : [4]</b> <b>Other Administrative Salaries</b>						
80-840-80	Admin Expense>Business Office>Wages	122,044.00		0.00	122,044.00	98,081.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(49.00)		0.00	(49.00)	279.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>121,995.00</b>		<b>0.00</b>	<b>121,995.00</b>	<b>98,360.00</b>
<b>Subgroup : [5A]</b> <b>Head Dietitian</b>						
70-833-80	Dietary Expense>Dietician>Wages	7,858.00		0.00	7,858.00	9,880.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	64.00		0.00	64.00	93.00
<b>Subtotal [5A]</b>	<b>Head Dietitian</b>	<b>7,922.00</b>		<b>0.00</b>	<b>7,922.00</b>	<b>9,973.00</b>
<b>Subgroup : [5B]</b> <b>Food Service Supervisor</b>						
70-811-80	Dietary Expense>Director>Wages	2,492.00		0.00	2,492.00	0.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>2,492.00</b>		<b>0.00</b>	<b>2,492.00</b>	<b>0.00</b>
<b>Subgroup : [5C]</b> <b>Dietary Workers</b>						
70-831-80	Dietary Expense>Aide>Wages	202,182.00		0.00	202,182.00	142,748.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(1,178.00)		0.00	(1,178.00)	864.00
70-832-80	Dietary Expense>Cook>Wages	101,144.00		0.00	101,144.00	114,163.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(520.00)		0.00	(520.00)	2,661.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>301,628.00</b>		<b>0.00</b>	<b>301,628.00</b>	<b>260,436.00</b>
<b>Subgroup : [6A]</b> <b>Head Housekeeper</b>						
72-811-80	Housekeeping Expense>Director>Wages	45,726.00		0.00	45,726.00	46,144.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	574.00		0.00	574.00	1,571.00
<b>Subtotal [6A]</b>	<b>Head Housekeeper</b>	<b>46,300.00</b>		<b>0.00</b>	<b>46,300.00</b>	<b>47,715.00</b>
<b>Subgroup : [6B]</b> <b>Other Housekeeping Workers</b>						
72-831-80	Housekeeping Expense>Aide>Wages	159,234.00		0.00	159,234.00	111,194.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	1,016.00		0.00	1,016.00	149.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>160,250.00</b>		<b>0.00</b>	<b>160,250.00</b>	<b>111,343.00</b>
<b>Subgroup : [7A]</b> <b>Engineer or Chief of Maintenance</b>						
75-811-80	Maintenance Expense>Director>Wages	7,323.00		0.00	7,323.00	25,688.00
75-811-92	Maintenance Expense>Director>PTO Accrual	0.00		0.00	0.00	(2,208.00)
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>7,323.00</b>		<b>0.00</b>	<b>7,323.00</b>	<b>23,480.00</b>
<b>Subgroup : [7B]</b> <b>Other Maintenance Workers</b>						
75-829-80	Maintenance Expense>Staff>Wages	68,928.00		0.00	68,928.00	89,898.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	895.00		0.00	895.00	1,135.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>69,823.00</b>		<b>0.00</b>	<b>69,823.00</b>	<b>91,033.00</b>
<b>Subgroup : [8B]</b> <b>Other Laundry Workers</b>						
73-831-80	Laundry Expense>Aide>Wages	72,554.00		0.00	72,554.00	69,401.00
73-831-92	Laundry Expense>Aide>PTO Accrual	303.00		0.00	303.00	1,336.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>72,857.00</b>		<b>0.00</b>	<b>72,857.00</b>	<b>70,737.00</b>
<b>Subgroup : [12A]</b> <b>Director of Nurses/Assistant Director</b>						
61-811-80	Nursing Admin Expense>Director>Wages	74,544.00		0.00	74,544.00	21,841.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00		0.00	0.00	(10,891.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	44,706.00		0.00	44,706.00	0.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>119,250.00</b>		<b>0.00</b>	<b>119,250.00</b>	<b>10,950.00</b>
<b>Subgroup : [12B1]</b> <b>RNs - Direct Care</b>						
60-808-80	Nursing Expense>RN>Wages	163,138.00		0.00	163,138.00	316,116.00
60-808-92	Nursing Expense>RN>PTO Accrual	(6,243.00)		0.00	(6,243.00)	3,671.00
60-809-80	Nursing Expense>RN Supervisor>Wages	317,735.00		0.00	317,735.00	316,887.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	407.00		0.00	407.00	(498.00)
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>475,037.00</b>		<b>0.00</b>	<b>475,037.00</b>	<b>636,176.00</b>
<b>Subgroup : [12B2]</b> <b>RNs - Administrative</b>						
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	182,924.00		0.00	182,924.00	213,967.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(252.00)		0.00	(252.00)	3,011.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	650.00		0.00	650.00	0.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>183,322.00</b>		<b>0.00</b>	<b>183,322.00</b>	<b>216,978.00</b>
<b>Subgroup : [12C1]</b> <b>LPNs - Direct Care</b>						
60-805-80	Nursing Expense>LPN>Wages	891,173.00		0.00	891,173.00	862,806.00
60-805-92	Nursing Expense>LPN>PTO Accrual	3,719.00		0.00	3,719.00	(7,192.00)
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>894,892.00</b>		<b>0.00</b>	<b>894,892.00</b>	<b>855,614.00</b>
<b>Subgroup : [12D]</b> <b>Aides and Attendants</b>						

60-801-80	Nursing Expense>CNA>Wages	1,038,330.00	0.00	1,038,330.00	1,232,916.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(6,060.00)	0.00	(6,060.00)	(7,627.00)
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,032,270.00</b>	<b>0.00</b>	<b>1,032,270.00</b>	<b>1,225,289.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
71-811-80	Activity Expense>Director>Wages	58,721.00	0.00	58,721.00	57,482.00
71-811-92	Activity Expense>Director>PTO Accrual	179.00	0.00	179.00	(925.00)
71-831-80	Activity Expense>Aide>Wages	48,895.00	0.00	48,895.00	35,089.00
71-831-92	Activity Expense>Aide>PTO Accrual	74.00	0.00	74.00	729.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>107,869.00</b>	<b>0.00</b>	<b>107,869.00</b>	<b>92,375.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
69-811-80	Social Services Expense>Director>Wages	56,642.00	0.00	56,642.00	61,010.00
69-811-92	Social Services Expense>Director>PTO Accrual	(864.00)	0.00	(864.00)	919.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>55,778.00</b>	<b>0.00</b>	<b>55,778.00</b>	<b>61,929.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>				
80-842-80	Admin Expense>Marketing>Wages	29,165.00	0.00	29,165.00	57,458.00
<b>Subtotal [12N]</b>	<b>Marketing</b>	<b>29,165.00</b>	<b>0.00</b>	<b>29,165.00</b>	<b>57,458.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
61-818-80	Nursing Admin Expense>Medical Records>Wages	14,622.00	0.00	14,622.00	4,031.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accru	129.00	0.00	129.00	93.00
80-839-80	Admin Expense>Admissions>Wages	61,524.00	0.00	61,524.00	65,123.00
80-839-92	Admin Expense>Admissions>PTO Accrual	909.00	0.00	909.00	3,125.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>77,184.00</b>	<b>0.00</b>	<b>77,184.00</b>	<b>72,372.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>3,868,013.00</b>	<b>0.00</b>	<b>3,868,013.00</b>	<b>4,044,459.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [2]</b>	<b>Dentist</b>				
Marcum 101	Dentist	0.00	3,900.00	3,900.00	3,900.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	<b>3,900.00</b>	<b>3,900.00</b>	<b>3,900.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
62-700-00	Pharmacy Expense>Contracted Service	10,504.00	0.00	10,504.00	10,504.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>10,504.00</b>	<b>0.00</b>	<b>10,504.00</b>	<b>10,504.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
65-000-00	PT Expense	303,040.00	0.00	303,040.00	287,603.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>303,040.00</b>	<b>0.00</b>	<b>303,040.00</b>	<b>287,603.00</b>
<b>Subgroup : [7]</b>	<b>Recreation Worker</b>				
71-700-00	Activity Expense>Contracted Service	403.00	0.00	403.00	1,777.00
<b>Subtotal [7]</b>	<b>Recreation Worker</b>	<b>403.00</b>	<b>0.00</b>	<b>403.00</b>	<b>1,777.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
61-750-00	Nursing Admin Expense>Medical Director	0.00	0.00	0.00	30,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	30,000.00	0.00	30,000.00	0.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
67-000-00	ST Expense	106,690.00	0.00	106,690.00	95,569.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>106,690.00</b>	<b>0.00</b>	<b>106,690.00</b>	<b>95,569.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
66-000-00	OT Expense	249,260.00	0.00	249,260.00	217,921.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>249,260.00</b>	<b>0.00</b>	<b>249,260.00</b>	<b>217,921.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
60-700-18	Nursing Expense>Contracted Service>RN	0.00	0.00	0.00	24,750.00
60-700-34	Nursing Expense>Contracted Service>COVID19	328,644.00	0.00	328,644.00	108,358.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>328,644.00</b>	<b>0.00</b>	<b>328,644.00</b>	<b>133,108.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
60-206-00	Nursing Expense>Clinical Services	19,266.00	(19,266.00)	0.00	131.00
60-212-00	Nursing Expense>Clinical Consultants	21,500.00	0.00	21,500.00	74,371.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,500.00	0.00	2,500.00	0.00
Marcum 117	IV Insertion Nurse	0.00	14,206.00	14,206.00	9,653.00
Marcum 118	Respiratory Therapist	0.00	14,206.00	1,160.00	793.00
Marcum 124	Infection Control	0.00	1,160.00	2,233.00	0.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>43,266.00</b>	<b>(1,667.00)</b>	<b>41,599.00</b>	<b>84,948.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>1,071,807.00</b>	<b>2,233.00</b>	<b>1,074,040.00</b>	<b>865,330.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
61-881-00	Nursing Admin Expense>Workers Comp	37,518.00	0.00	37,518.00	36,742.00
69-881-00	Social Services Expense>Workers Comp	755.00	0.00	755.00	778.00
70-881-00	Dietary Expense>Workers Comp	4,357.00	0.00	4,357.00	3,395.00
71-881-00	Activity Expense>Workers Comp	1,485.00	0.00	1,485.00	1,157.00

74-881-00	Housekeeping & Laundry Expense>Workers Comp	3,859.00	0.00	3,859.00	2,877.00
75-881-00	Maintenance Expense>Workers Comp	1,111.00	0.00	1,111.00	1,465.00
80-881-00	Admin Expense>Workers Comp	4,325.00	0.00	4,325.00	4,093.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>53,410.00</b>	<b>0.00</b>	<b>53,410.00</b>	<b>50,507.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
61-880-00	Nursing Admin Expense>Payroll Taxes	248,855.00	0.00	248,855.00	276,968.00
69-880-00	Social Services Expense>Payroll Taxes	5,145.00	0.00	5,145.00	5,790.00
70-880-00	Dietary Expense>Payroll Taxes	28,606.00	0.00	28,606.00	25,351.00
71-880-00	Activity Expense>Payroll Taxes	9,903.00	0.00	9,903.00	8,683.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	25,477.00	0.00	25,477.00	21,467.00
75-880-00	Maintenance Expense>Payroll Taxes	7,073.00	0.00	7,073.00	10,788.00
80-880-00	Admin Expense>Payroll Taxes	28,986.00	0.00	28,986.00	30,815.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>354,045.00</b>	<b>0.00</b>	<b>354,045.00</b>	<b>379,862.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
61-882-00	Nursing Admin Expense>Health Insurance	165,000.00	0.00	165,000.00	178,252.00
69-882-00	Social Services Expense>Health Insurance	3,440.00	0.00	3,440.00	4,002.00
70-882-00	Dietary Expense>Health Insurance	19,033.00	0.00	19,033.00	16,895.00
71-882-00	Activity Expense>Health Insurance	6,540.00	0.00	6,540.00	5,380.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	16,975.00	0.00	16,975.00	14,731.00
75-882-00	Maintenance Expense>Health Insurance	4,796.00	0.00	4,796.00	7,201.00
80-882-00	Admin Expense>Health Insurance	19,104.00	0.00	19,104.00	20,694.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>234,888.00</b>	<b>0.00</b>	<b>234,888.00</b>	<b>247,155.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
61-883-00	Nursing Admin Expense>Other Benefits	38,026.00	(38,026.00)	0.00	0.00
69-883-00	Social Services Expense>Other Benefits	795.00	(795.00)	0.00	0.00
70-883-00	Dietary Expense>Other Benefits	4,385.00	(4,385.00)	0.00	0.00
71-883-00	Activity Expense>Other Benefits	1,506.00	(1,506.00)	0.00	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	3,971.00	(3,971.00)	0.00	0.00
			RJE - 3	(3,971.00)	
				(1,061.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	1,061.00	RJE - 3	(1,061.00)	0.00
80-883-00	Admin Expense>Other Benefits	4,438.00	RJE - 3	(4,438.00)	0.00
85-204-00	Training & Education	0.00	RJE - 3	1,500.00	1,500.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	RJE - 3	6,274.00	6,274.00
				6,274.00	3,191.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>54,182.00</b>		<b>(46,408.00)</b>	<b>7,774.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
80-251-00	Admin Expense>Bad Debt	100,659.00	0.00	100,659.00	110,460.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>100,659.00</b>	<b>0.00</b>	<b>100,659.00</b>	<b>110,460.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	19,875.00	RJE - 4	24,307.00	44,182.00
				24,307.00	22,077.00
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00		0.00	352.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>19,875.00</b>		<b>24,307.00</b>	<b>44,182.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
80-238-00	Admin Expense>Legal Fees	415.00		(127.00)	288.00
80-238-34	Admin Expense>Legal Fees>COVID19	22.00		0.00	5,551.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>437.00</b>		<b>(127.00)</b>	<b>310.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	15,729.00	RJE - 6	0.00	15,729.00
80-208-00	Admin Expense>Equip-Rental	6,559.00		(6,559.00)	0.00
				(6,559.00)	563.00
80-208-34	Admin Expense>Equip-Rental>COVID19	33.00		0.00	0.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>22,321.00</b>		<b>(6,559.00)</b>	<b>15,762.00</b>
					<b>16,271.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
80-231-00	Admin Expense>Telephone	8,987.00		(44.00)	8,943.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>8,987.00</b>		<b>(44.00)</b>	<b>8,943.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and beepers</b>				
Marcum 102	Cell Phone	0.00	RJE - 2	44.00	44.00
				44.00	0.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and beepers</b>	<b>0.00</b>		<b>44.00</b>	<b>44.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>				
80-247-00	Admin Expense>Corporate Tax	160.00	RJE - 11	127.00	287.00
				127.00	0.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>160.00</b>		<b>127.00</b>	<b>287.00</b>
					<b>0.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
80-101-00	Admin Expense>Provider Tax	481,357.00		0.00	481,357.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>481,357.00</b>		<b>0.00</b>	<b>481,357.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>1,330,321.00</b>		<b>(28,660.00)</b>	<b>1,301,661.00</b>
					<b>1,266,297.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				

<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>				
60-213-00	Nursing Expense>Transportation	8,295.00	0.00	8,295.00	11,551.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>8,295.00</b>	<b>0.00</b>	<b>8,295.00</b>	<b>11,551.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
80-236-00	Admin Expense>Travel	987.00	0.00	987.00	2,789.00
80-236-04	Admin Expense>Travel>Allowable	3,628.00	0.00	3,628.00	2,413.00
80-236-34	Admin Expense>Travel>COVID19	53.00	0.00	53.00	135.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>4,668.00</b>	<b>0.00</b>	<b>4,668.00</b>	<b>5,337.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
60-204-00	Nursing Expense>Training & Education	416.00	0.00	416.00	2,816.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00	0.00	1,152.00	0.00
80-233-00	Admin Expense>Seminars	85.00	0.00	85.00	25.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>1,653.00</b>	<b>0.00</b>	<b>1,653.00</b>	<b>2,841.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
80-249-00	Admin Expense>Recruiting	1,004.00	0.00	1,004.00	1,041.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>1,004.00</b>	<b>0.00</b>	<b>1,004.00</b>	<b>1,041.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
80-250-00	Admin Expense>Marketing & Advertising	11,551.00	0.00	11,551.00	16,065.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	4,577.00	0.00	4,577.00	754.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>16,128.00</b>	<b>0.00</b>	<b>16,128.00</b>	<b>16,819.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
80-209-00	Admin Expense>Postage	1,403.00	0.00	1,403.00	2,491.00
80-209-34	Admin Expense>Postage>COVID19	44.00	0.00	44.00	99.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>1,447.00</b>	<b>0.00</b>	<b>1,447.00</b>	<b>2,590.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
80-235-00	Admin Expense>Dues & Subscriptions	(5,750.00)	8,073.00	2,323.00	7,060.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Assoc</b>	<b>(5,750.00)</b>	<b>8,073.00</b>	<b>2,323.00</b>	<b>7,060.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
80-210-00	Admin Expense>Internet	2,280.00	0.00	2,280.00	2,189.00
80-230-00	Admin Expense>Data Processing	53,772.00	0.00	53,772.00	47,427.00
80-240-00	Admin Expense>Professional Fees	196,742.00	(26,540.00)	170,202.00	171,961.00
			RJE - 4		
			(24,307.00)		
			(2,233.00)		
80-700-00	Admin Expense>Contracted Service	19,976.00	0.00	19,976.00	18,295.00
80-700-34	Admin Expense>Contracted Service>COVID19	255.00	0.00	255.00	0.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>273,025.00</b>	<b>(26,540.00)</b>	<b>246,485.00</b>	<b>239,872.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				
80-183-34	Admin Expense>Supplies>COVID19	229.00	0.00	229.00	144.00
80-234-00	Admin Expense>Licenses	280.00	0.00	280.00	911.00
80-237-00	Admin Expense>Meals & Ent	25.00	0.00	25.00	0.00
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00	0.00	8,000.00	0.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	0.00	0.00	0.00	10,000.00
80-243-00	Admin Expense>Late Fees	3,890.00	0.00	3,890.00	22.00
80-244-00	Admin Expense>Bank Fees	725.00	0.00	725.00	735.00
80-252-00	Admin Expense>Startup Costs	3,314.00	0.00	3,314.00	0.00
Marcum 109	Employee Food	0.00	3,732.00	3,732.00	3,382.00
			RJE - 3		
			3,732.00		
Marcum 110	Employee Relations	0.00	13,563.00	13,563.00	2,683.00
Marcum 111	Discriminatory Bonus	0.00	RJE - 3	13,563.00	33,742.00
Marcum 122	Indirect COVID Expense	0.00	RJE - 3	29,000.00	113.00
Marcum 123	Admin & General>COVID Related Expense	0.00	RJE - 3	29,000.00	113.00
			RJE - 3	113.00	2,698.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>16,463.00</b>	<b>46,408.00</b>	<b>62,871.00</b>	<b>84,347.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin.</b>	<b>316,933.00</b>	<b>27,941.00</b>	<b>344,874.00</b>	<b>371,458.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
70-177-00	Dietary Expense>Supplements	13,459.00	0.00	13,459.00	5,399.00
70-177-34	Dietary Expense>Supplements>COVID19	9.00	0.00	9.00	0.00
70-178-00	Dietary Expense>Food	216,124.00	0.00	216,124.00	231,762.00
71-178-00	Activity Expense>Food	1,475.00	0.00	1,475.00	999.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>231,067.00</b>	<b>0.00</b>	<b>231,067.00</b>	<b>238,160.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
70-183-00	Dietary Expense>Supplies	26,532.00	0.00	26,532.00	25,872.00
70-208-00	Dietary Expense>Equip-Rental	570.00	0.00	570.00	2,300.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>27,102.00</b>	<b>0.00</b>	<b>27,102.00</b>	<b>28,172.00</b>
<b>Subgroup : [2A3]</b>	<b>Other</b>				
70-178-34	Dietary Expense>Food>COVID19	0.00	0.00	0.00	101.00
70-183-34	Dietary Expense>Supplies>COVID19	0.00	0.00	0.00	144.00
<b>Subtotal [2A3]</b>	<b>Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>245.00</b>

<b>Subgroup : [2B]</b>	<b>Purchased Services</b>				
70-700-00	Dietary Expense>Contracted Service	634.00	0.00	634.00	79,832.00
70-700-34	Dietary Expense>Contracted Service>COVID19	81,512.00	0.00	81,512.00	0.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>82,146.00</b>	<b>0.00</b>	<b>82,146.00</b>	<b>79,832.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>340,315.00</b>	<b>0.00</b>	<b>340,315.00</b>	<b>346,409.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3C]</b>	<b>Other</b>				
73-183-00	Laundry Expense>Supplies	6,830.00	0.00	6,830.00	8,525.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>6,830.00</b>	<b>0.00</b>	<b>6,830.00</b>	<b>8,525.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>6,830.00</b>	<b>0.00</b>	<b>6,830.00</b>	<b>8,525.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>				
72-700-00	Housekeeping Expense>Contracted Service	(11,616.00)	0.00	(11,616.00)	64,043.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>(11,616.00)</b>	<b>0.00</b>	<b>(11,616.00)</b>	<b>64,043.00</b>
<b>Subgroup : [4C]</b>	<b>Other</b>				
72-183-00	Housekeeping Expense>Supplies	16,979.00	0.00	16,979.00	20,671.00
72-183-34	Housekeeping Expense>Supplies>COVID19	371.00	0.00	371.00	0.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>17,350.00</b>	<b>0.00</b>	<b>17,350.00</b>	<b>20,671.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>				
62-145-00	Pharmacy Expense>RX	242,936.00	0.00	242,936.00	248,253.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>242,936.00</b>	<b>0.00</b>	<b>242,936.00</b>	<b>248,253.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
62-222-00	Pharmacy Expense>OTC	2,182.00	0.00	2,182.00	3,630.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>2,182.00</b>	<b>0.00</b>	<b>2,182.00</b>	<b>3,630.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
64-223-00	Other Ancillary Expense>Oxygen	1,721.00	0.00	1,721.00	2,320.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>1,721.00</b>	<b>0.00</b>	<b>1,721.00</b>	<b>2,320.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
64-225-00	Other Ancillary Expense>Radiology	11,198.00	0.00	11,198.00	15,543.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>11,198.00</b>	<b>0.00</b>	<b>11,198.00</b>	<b>15,543.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
64-224-00	Other Ancillary Expense>Lab	32,089.00	0.00	32,089.00	29,104.00
64-224-34	Other Ancillary Expense>Lab>COVID19	638.00	0.00	638.00	215.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>32,727.00</b>	<b>0.00</b>	<b>32,727.00</b>	<b>29,319.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
71-178-34	Activity Expense>Food>COVID19	12.00	0.00	12.00	0.00
71-183-00	Activity Expense>Supplies	3,300.00	0.00	3,300.00	2,548.00
71-183-34	Activity Expense>Supplies>COVID19	16.00	0.00	16.00	30.00
71-202-00	Activity Expense>Resident Missing Items	361.00	0.00	361.00	108.00
80-232-00	Admin Expense>Cable TV	15,057.00	0.00	15,057.00	19,943.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>18,746.00</b>	<b>0.00</b>	<b>18,746.00</b>	<b>22,529.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>				
60-183-00	Nursing Expense>Supplies	105,603.00	0.00	105,603.00	116,497.00
60-183-34	Nursing Expense>Supplies>COVID19	37,846.00	0.00	37,846.00	46,262.00
60-184-00	Nursing Expense>Minor Equip & Supplies	567.00	0.00	567.00	0.00
60-185-00	Nursing Expense>Incontinence Supplies	0.00	0.00	0.00	746.00
60-201-00	Nursing Expense>Forms & Printing	4.00	0.00	4.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,732.00	0.00	1,732.00	2,181.00
60-208-00	Nursing Expense>Equip-Rental	14,171.00	0.00	14,171.00	31,339.00
60-230-00	Nursing Expense>Data Processing	3,603.00	0.00	3,603.00	1,838.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,031.00	0.00	3,031.00	798.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>166,557.00</b>	<b>0.00</b>	<b>166,557.00</b>	<b>199,661.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocat</b>	<b>481,801.00</b>	<b>0.00</b>	<b>481,801.00</b>	<b>606,069.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>				
60-207-00	Nursing Expense>Repairs & Maint	2,599.00	0.00	2,599.00	0.00
70-207-00	Dietary Expense>Repairs & Maint	3,476.00	0.00	3,476.00	2,661.00
75-183-34	Maintenance Expense>Supplies>COVID19	8.00	0.00	8.00	600.00
75-207-00	Maintenance Expense>Repairs & Maint	45,649.00	0.00	45,649.00	40,094.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	2,765.00	0.00	2,765.00	(9,700.00)
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>54,497.00</b>	<b>0.00</b>	<b>54,497.00</b>	<b>33,655.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>				
76-227-00	Utility Expense>Gas	28,290.00	0.00	28,290.00	21,941.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>28,290.00</b>	<b>0.00</b>	<b>28,290.00</b>	<b>21,941.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
76-228-00	Utility Expense>Electric	75,234.00	0.00	75,234.00	91,651.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>75,234.00</b>	<b>0.00</b>	<b>75,234.00</b>	<b>91,651.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				

76-229-00	Utility Expense>Water/Sewer	73,471.00	0.00	73,471.00	37,290.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>73,471.00</b>	<b>0.00</b>	<b>73,471.00</b>	<b>37,290.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
Marcum 121	Leased Equipment	0.00	6,559.00	6,559.00	5,386.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>0.00</b>	<b>6,559.00</b>	<b>6,559.00</b>	<b>5,386.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
75-183-00	Maintenance Expense>Supplies	11,496.00	0.00	11,496.00	7,257.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	4,172.00	0.00	4,172.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	22,092.00	0.00	22,092.00	10,231.00
75-208-00	Maintenance Expense>Equip-Rental	300.00	0.00	300.00	0.00
75-217-00	Maintenance Expense>Extermination	1,659.00	0.00	1,659.00	0.00
75-218-00	Maintenance Expense>Snow Removal	0.00	0.00	0.00	4,600.00
75-219-00	Maintenance Expense>Landscaping	21,368.00	0.00	21,368.00	13,460.00
75-220-00	Maintenance Expense>Fire Drill	5,497.00	0.00	5,497.00	2,452.00
75-700-00	Maintenance Expense>Contracted Service	20,254.00	0.00	20,254.00	17,538.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>86,838.00</b>	<b>0.00</b>	<b>86,838.00</b>	<b>55,538.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
92-000-00	Depreciation Expense	25,994.00	0.00	25,994.00	59,718.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>25,994.00</b>	<b>0.00</b>	<b>25,994.00</b>	<b>59,718.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>				
91-121-00	Property Expense>Rent	480,000.00	0.00	480,000.00	480,000.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>480,000.00</b>	<b>0.00</b>	<b>480,000.00</b>	<b>480,000.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>				
91-161-00	Property Expense>RE Taxes	48,312.00	0.00	48,312.00	51,083.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>48,312.00</b>	<b>0.00</b>	<b>48,312.00</b>	<b>51,083.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>				
91-261-00	Property Expense>Personal Prop Taxes	9,512.00	0.00	9,512.00	9,387.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>9,512.00</b>	<b>0.00</b>	<b>9,512.00</b>	<b>9,387.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>882,148.00</b>	<b>6,559.00</b>	<b>888,707.00</b>	<b>845,649.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
94-000-00	Interest Expense	38,901.00	0.00	38,901.00	33,414.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>38,901.00</b>	<b>0.00</b>	<b>38,901.00</b>	<b>33,414.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
80-165-00	Admin Expense>Insurance - Property	13,106.00	0.00	13,106.00	12,387.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>13,106.00</b>	<b>0.00</b>	<b>13,106.00</b>	<b>12,387.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>				
80-162-00	Admin Expense>Insurance - General Liability & Other	102,132.00	0.00	102,132.00	56,533.00
80-163-00	Admin Expense>Insurance - EPLI	599.00	0.00	599.00	3,021.00
80-164-00	Admin Expense>Surety Bond	850.00	0.00	850.00	1,280.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>103,581.00</b>	<b>0.00</b>	<b>103,581.00</b>	<b>60,834.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>155,588.00</b>	<b>0.00</b>	<b>155,588.00</b>	<b>106,635.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
40-111-00	Room & Board Revenue>Medicaid	(4,781,500.00)	0.00	(4,781,500.00)	(3,791,020.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(917.00)	0.00	(917.00)	(18,927.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(4,782,417.00)</b>	<b>0.00</b>	<b>(4,782,417.00)</b>	<b>(3,809,947.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
40-102-00	Room & Board Revenue>Medicare A	(4,343,049.00)	0.00	(4,343,049.00)	(6,030,417.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(4,343,049.00)</b>	<b>0.00</b>	<b>(4,343,049.00)</b>	<b>(6,030,417.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>				
40-102-14	Room & Board Revenue>Medicare A>Sequester	(2,758.00)	0.00	(2,758.00)	44,115.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>(2,758.00)</b>	<b>0.00</b>	<b>(2,758.00)</b>	<b>44,115.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
40-104-00	Room & Board Revenue>Private	(328,196.00)	0.00	(328,196.00)	(393,593.00)
40-105-00	Room & Board Revenue>HMO	(265,608.00)	0.00	(265,608.00)	(345,907.00)
40-109-00	Room & Board Revenue>Hospice	(24,357.00)	0.00	(24,357.00)	(257,052.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(618,161.00)</b>	<b>0.00</b>	<b>(618,161.00)</b>	<b>(996,552.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
40-105-14	Room & Board Revenue>HMO>Sequester	433.00	0.00	433.00	4,469.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>433.00</b>	<b>0.00</b>	<b>433.00</b>	<b>4,469.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
41-102-00	Pharmacy Rev>Medicare A	(227,897.00)	0.00	(227,897.00)	(439,425.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(227,897.00)</b>	<b>0.00</b>	<b>(227,897.00)</b>	<b>(439,425.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>				
41-102-01	Pharmacy Rev>Medicare A>C/A	227,897.00	0.00	227,897.00	439,425.00

<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>	<b>227,897.00</b>	<b>0.00</b>	<b>227,897.00</b>	<b>439,425.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>				
41-105-00	Pharmacy Rev>HMO	0.00	0.00	0.00	(2,850.00)
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,850.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>				
41-105-01	Pharmacy Rev>HMO>C/A	0.00	0.00	0.00	1,425.00
<b>Subtotal [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,425.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
42-102-00	PT Revenue>Medicare A	(264,503.00)	0.00	(264,503.00)	(286,226.00)
42-103-00	PT Revenue>Medicare B	(185,958.00)	0.00	(185,958.00)	(89,071.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(450,461.00)</b>	<b>0.00</b>	<b>(450,461.00)</b>	<b>(375,297.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>				
42-102-01	PT Revenue>Medicare A>C/A	264,503.00	0.00	264,503.00	286,226.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>	<b>264,503.00</b>	<b>0.00</b>	<b>264,503.00</b>	<b>286,226.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
42-104-00	PT Revenue>Private	0.00	0.00	0.00	(148.00)
42-105-00	PT Revenue>HMO	(33,279.00)	0.00	(33,279.00)	(53,235.00)
42-111-00	PT Revenue>Medicaid	(102,268.00)	0.00	(102,268.00)	(86,848.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(135,547.00)</b>	<b>0.00</b>	<b>(135,547.00)</b>	<b>(140,231.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>				
42-105-01	PT Revenue>HMO>C/A	25,938.00	0.00	25,938.00	40,306.00
42-111-01	PT Revenue>Medicaid>C/A	102,268.00	0.00	102,268.00	86,848.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>	<b>128,206.00</b>	<b>0.00</b>	<b>128,206.00</b>	<b>127,154.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>				
44-102-00	ST Revenue>Medicare A	(170,912.00)	0.00	(170,912.00)	(127,080.00)
44-103-00	ST Revenue>Medicare B	(49,405.00)	0.00	(49,405.00)	(49,537.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(220,317.00)</b>	<b>0.00</b>	<b>(220,317.00)</b>	<b>(176,617.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>				
44-102-01	ST Revenue>Medicare A>C/A	170,912.00	0.00	170,912.00	127,080.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>	<b>170,912.00</b>	<b>0.00</b>	<b>170,912.00</b>	<b>127,080.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>				
44-105-00	ST Revenue>HMO	(29,394.00)	0.00	(29,394.00)	(45,088.00)
44-111-00	ST Revenue>Medicaid	(74,782.00)	0.00	(74,782.00)	(65,269.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(104,176.00)</b>	<b>0.00</b>	<b>(104,176.00)</b>	<b>(110,357.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>				
44-105-01	ST Revenue>HMO>C/A	26,203.00	0.00	26,203.00	36,511.00
44-111-01	ST Revenue>Medicaid>C/A	74,782.00	0.00	74,782.00	65,269.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>	<b>100,985.00</b>	<b>0.00</b>	<b>100,985.00</b>	<b>101,780.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>				
43-102-00	OT Revenue>Medicare A	(217,917.00)	0.00	(217,917.00)	(235,135.00)
43-103-00	OT Revenue>Medicare B	(129,863.00)	0.00	(129,863.00)	(48,067.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(347,780.00)</b>	<b>0.00</b>	<b>(347,780.00)</b>	<b>(283,202.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>				
43-102-01	OT Revenue>Medicare A>C/A	217,917.00	0.00	217,917.00	235,135.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>	<b>217,917.00</b>	<b>0.00</b>	<b>217,917.00</b>	<b>235,135.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>				
43-105-00	OT Revenue>HMO	(31,646.00)	0.00	(31,646.00)	(49,227.00)
43-111-00	OT Revenue>Medicaid	(77,410.00)	0.00	(77,410.00)	(46,660.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(109,056.00)</b>	<b>0.00</b>	<b>(109,056.00)</b>	<b>(95,887.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>				
43-105-01	OT Revenue>HMO>C/A	24,803.00	0.00	24,803.00	38,955.00
43-111-01	OT Revenue>Medicaid>C/A	77,410.00	0.00	77,410.00	46,660.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>	<b>102,213.00</b>	<b>0.00</b>	<b>102,213.00</b>	<b>85,615.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
45-102-00	Radiology Rev>Medicare A	(5,540.00)	0.00	(5,540.00)	0.00
45-102-01	Radiology Rev>Medicare A>C/A	5,540.00	0.00	5,540.00	0.00
46-102-00	Lab Rev>Medicare A	(24,150.00)	0.00	(24,150.00)	(26,222.00)
46-102-01	Lab Rev>Medicare A>C/A	24,150.00	0.00	24,150.00	26,222.00
47-103-00	Other Ancillary Rev>Medicare B	(6,468.00)	0.00	(6,468.00)	(6,644.00)
52-102-00	Revenue Adjustments>Medicare A	(430.00)	0.00	(430.00)	(24.00)
52-106-00	Revenue Adjustments>Medicare HMO	8,966.00	0.00	8,966.00	0.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>2,068.00</b>	<b>0.00</b>	<b>2,068.00</b>	<b>(6,668.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>				
47-104-00	Other Ancillary Revenue>Private	(15.00)	0.00	(15.00)	(620.00)
47-105-00	Other Ancillary Rev>HMO	(254.00)	0.00	(254.00)	(1,793.00)
47-111-00	Other Ancillary Rev>Medicaid	0.00	0.00	0.00	(234.00)
52-105-00	Revenue Adjustments>Commercial HMO	(7,835.00)	0.00	(7,835.00)	378.00
52-109-00	Revenue Adjustments>Hospice	952.00	0.00	952.00	(537.00)
52-111-00	Revenue Adjustments>Medicaid	(2,116.00)	0.00	(2,116.00)	0.00

52-111-34	Revenue Adjustments>Medicaid>COVID19	(648.00)	0.00	(648.00)	(30,612.00)
52-123-00	Revenue Adjustments>Ancillary	10,646.00	0.00	10,646.00	3,790.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>730.00</b>	<b>0.00</b>	<b>730.00</b>	<b>(29,628.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
51-160-00	Other Rev>Interest	(185.00)	0.00	(185.00)	(279.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(185.00)</b>	<b>0.00</b>	<b>(185.00)</b>	<b>(279.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
51-034-34	Other Rev>PPP>COVID19	(659,100.00)	0.00	(659,100.00)	0.00
51-100-00	Other Rev>Miscellaneous	(26.00)	0.00	(26.00)	(996.00)
51-100-34	Other Rev>Miscellaneous>COVID19	(2,936.00)	0.00	(2,936.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	(143,697.00)	0.00	(143,697.00)	0.00
51-818-00	Other Rev>Medical Records	(211.00)	0.00	(211.00)	(20.00)
Marcum 125	Reversal of Prior Year CT Association of Healthcare F:	0.00	(8,073.00)	(8,073.00)	0.00
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(805,970.00)</b>	<b>(8,073.00)</b>	<b>(814,043.00)</b>	<b>(1,016.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(10,931,910.00)</b>	<b>(8,073.00)</b>	<b>(10,939,983.00)</b>	<b>(11,045,949.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
10-001-00	Cash>Clearing	90.00	0.00	90.00	0.00
10-001-02	Cash>Clearing>Payroll	(2.00)	0.00	(2.00)	(74,480.00)
10-010-41	Cash>Operating>Sky View	3,119,793.00	0.00	3,119,793.00	1,787,623.00
10-014-00	Cash>Petty Cash Facility	500.00	0.00	500.00	500.00
10-015-00	Cash>Petty Cash PNA	1,000.00	0.00	1,000.00	1,000.00
10-060-41	Cash>Resident Trust>Sky View	47,426.00	0.00	47,426.00	38,146.00
10-061-00	Cash>Care Cost	500.00	0.00	500.00	500.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>3,169,307.00</b>	<b>0.00</b>	<b>3,169,307.00</b>	<b>1,753,289.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>				
11-102-00	Accounts Receivable>Medicare A	924,290.00	0.00	924,290.00	1,890,566.00
11-104-00	Accounts Receivable>Private	348,155.00	0.00	348,155.00	240,545.00
11-105-00	Accounts Receivable>HMO	113,197.00	0.00	113,197.00	85,367.00
11-109-00	Accounts Receivable>Hospice	3,070.00	0.00	3,070.00	(7,194.00)
11-111-00	Accounts Receivable>Medicaid	828,567.00	0.00	828,567.00	1,181,995.00
11-112-00	Accounts Receivable>Income	(267,028.00)	0.00	(267,028.00)	(171,178.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(194,347.00)	0.00	(194,347.00)	(140,544.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	(3,853.00)	0.00	(3,853.00)	34,442.00
11-123-00	Accounts Receivable>Ancillary	53,899.00	0.00	53,899.00	58,411.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>1,805,950.00</b>	<b>0.00</b>	<b>1,805,950.00</b>	<b>3,171,805.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
12-000-00	Prepaid Expenses	3,982.00	0.00	3,982.00	5,551.00
12-124-00	Prepaid Expenses>Insurance	140,873.00	0.00	140,873.00	47,461.00
12-126-00	Prepaid Expenses>Taxes	12,644.00	0.00	12,644.00	15,042.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>157,499.00</b>	<b>0.00</b>	<b>157,499.00</b>	<b>68,054.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				
14-131-00	Fixed Assets>Leasehold Improvements	72,300.00	0.00	72,300.00	41,094.00
15-131-00	Accum Depn>Leasehold Improvements	(6,110.00)	0.00	(6,110.00)	(2,106.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>66,190.00</b>	<b>0.00</b>	<b>66,190.00</b>	<b>38,988.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	17,930.00	0.00	17,930.00	6,625.00
14-133-00	Fixed Assets>Medical Equipment	67,165.00	0.00	67,165.00	44,887.00
14-134-00	Fixed Assets>Computer Hardware	30,711.00	0.00	30,711.00	3,195.00
14-135-00	Fixed Assets>Computer Software	19,718.00	0.00	19,718.00	14,619.00
14-305-00	Fixed Assets>Sales Use Tax	3,533.00	0.00	3,533.00	2,903.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(2,065.00)	0.00	(2,065.00)	(708.00)
15-133-00	Accum Depn>Medical Equipment	(15,793.00)	0.00	(15,793.00)	(4,691.00)
15-134-00	Accum Depn>Computer Hardware	(4,641.00)	0.00	(4,641.00)	(639.00)
15-135-00	Accum Depn>Computer Software	(5,142.00)	0.00	(5,142.00)	(1,793.00)
15-305-00	Accum Depn>Sales Use Tax	(1,337.00)	0.00	(1,337.00)	(684.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>110,079.00</b>	<b>0.00</b>	<b>110,079.00</b>	<b>63,714.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>				
14-136-00	Fixed Assets>CIP	7,600.00	0.00	7,600.00	7,600.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>7,600.00</b>	<b>0.00</b>	<b>7,600.00</b>	<b>7,600.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>				
13-128-00	Due From>Vendor Security Deposits	865.00	0.00	865.00	1,365.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>865.00</b>	<b>0.00</b>	<b>865.00</b>	<b>1,365.00</b>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>				
14-252-00	Fixed Assets>Startup Costs	77,378.00	0.00	77,378.00	66,743.00
15-252-00	Accum Depn>Startup Costs	(73,833.00)	0.00	(73,833.00)	(72,304.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>3,545.00</b>	<b>0.00</b>	<b>3,545.00</b>	<b>(5,561.00)</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>				
27-000-90	Due To/From>West Haven	(20.00)	0.00	(20.00)	2,446.00
27-407-00	Due To/From>Partners	(74,311.00)	0.00	(74,311.00)	74,311.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>(74,331.00)</b>	<b>0.00</b>	<b>(74,331.00)</b>	<b>76,757.00</b>

<b>Subgroup : [D7]</b>	<b>Other Assets</b>				
27-111-00	Due To/(From)>Medicaid	(75,743.00)	0.00	(75,743.00)	0.00
27-172-00	Due To/(From)>Vendor	1,368.00	0.00	1,368.00	11.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>(74,375.00)</b>	<b>0.00</b>	<b>(74,375.00)</b>	<b>11.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>5,172,329.00</b>	<b>0.00</b>	<b>5,172,329.00</b>	<b>5,176,022.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>				
20-000-00	Accounts Payable	(752,282.00)	0.00	(752,282.00)	(756,493.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(799.00)	0.00	(799.00)	(3,086.00)
21-350-00	Other Current Payables>Resident Funds	(47,426.00)	0.00	(47,426.00)	(38,146.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(396.00)	0.00	(396.00)	(396.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(800,903.00)</b>	<b>0.00</b>	<b>(800,903.00)</b>	<b>(798,121.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable (Current)</b>				
22-000-34	Note Payable>PPP Loan>COVID19	0.00	0.00	0.00	(659,100.00)
<b>Subtotal [A2]</b>	<b>Notes Payable (Current)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(659,100.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
23-000-00	Accrued Wages & Related	(123,171.00)	0.00	(123,171.00)	(43,071.00)
23-156-00	Accrued Wages & Related>PR Taxes	(4,933.00)	0.00	(4,933.00)	(5,320.00)
23-157-00	Accrued Expenses>PTO	(77,685.00)	0.00	(77,685.00)	(83,784.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(205,789.00)</b>	<b>0.00</b>	<b>(205,789.00)</b>	<b>(132,175.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>				
21-276-00	Other Current Payables>SWT Payable	(48.00)	0.00	(48.00)	0.00
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(48.00)</b>	<b>0.00</b>	<b>(48.00)</b>	<b>0.00</b>
<b>Subgroup : [A7]</b>	<b>Medicare Final Settlement Payable</b>				
27-102-00	Due To/(From)>Medicare A	(801.00)	0.00	(801.00)	(4,784.00)
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<b>(801.00)</b>	<b>0.00</b>	<b>(801.00)</b>	<b>(4,784.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
24-000-00	Accrued Expenses	(158,408.00)	0.00	(158,408.00)	(129,390.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Oth	0.00	0.00	0.00	(34,086.00)
24-165-00	Accrued Expenses>Insurance - Property	0.00	0.00	0.00	(6,594.00)
24-285-00	Accrued Expenses>Year End Adjustments	(8,688.00)	0.00	(8,688.00)	(7,547.00)
24-881-00	Accrued Expenses>Workers Comp	(37,769.00)	0.00	(37,769.00)	13,590.00
25-102-34	Deferred Revenue>Medicare>COVID19	(815,321.00)	0.00	(815,321.00)	(569,104.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(134,778.00)	0.00	(134,778.00)	(224,697.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,154,964.00)</b>	<b>0.00</b>	<b>(1,154,964.00)</b>	<b>(957,828.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>				
13-400-00	Due From>Eli Mirlis	0.00	0.00	0.00	1,000.00
27-000-20	Due To/(From)>Eastside Propco	0.00	0.00	0.00	(5,000.00)
27-000-40	Due To/(From)>Salmon Brook	66.00	0.00	66.00	(75,057.00)
27-000-43	Due To/(From)>Realty Sky View	307,494.00	0.00	307,494.00	(244,588.00)
27-000-50	Due To/(From)>Sharon	(34.00)	0.00	(34.00)	120.00
27-000-88	Due To/(From)>New Haven	(4,204.00)	0.00	(4,204.00)	0.00
27-000-91	Due To/(From)>Waterbury	0.00	0.00	0.00	(320.00)
27-000-92	Due To/(From)>Regal Care Management Group	640,657.00	0.00	640,657.00	643,637.00
27-000-93	Due To/(From)>RC Holdings	(91.00)	0.00	(91.00)	9,240.00
27-000-95	Due To/(From)>Norwich	(19.00)	0.00	(19.00)	(7,838.00)
27-000-96	Due To/(From)>New London	1,737.00	0.00	1,737.00	(7,853.00)
27-152-00	Due To/(From)>Employee	(10,574.00)	0.00	(10,574.00)	(4,005.00)
27-315-00	Due To/(From)>Fairview at Southport	3.00	0.00	3.00	0.00
27-316-00	Due To/(From)>Fairview at Greenwich	(51.00)	0.00	(51.00)	(9.00)
27-328-00	Due To/(From)>Michelle Cortina	70,000.00	0.00	70,000.00	50,000.00
27-400-00	Due to/(from)>Eli Mirlis	960,548.00	0.00	960,548.00	(298,452.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>1,965,532.00</b>	<b>0.00</b>	<b>1,965,532.00</b>	<b>60,875.00</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>				
13-127-00	Due From>Old Owner	3,420.00	0.00	3,420.00	(31,418.00)
27-000-78	Due To/(From)>Maplewood	0.00	0.00	0.00	(25,088.00)
27-105-00	Due To/(From)>HMO	(6,243.00)	0.00	(6,243.00)	0.00
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(2,823.00)</b>	<b>0.00</b>	<b>(2,823.00)</b>	<b>(56,506.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(199,796.00)</b>	<b>0.00</b>	<b>(199,796.00)</b>	<b>(2,547,638.00)</b>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B1]</b>	<b>Owner's Capital</b>				
31-000-86	Partner's Equity>All Partners>Capital Draws	134,000.00	0.00	134,000.00	0.00
<b>Subtotal [B1]</b>	<b>Owner's Capital</b>	<b>134,000.00</b>	<b>0.00</b>	<b>134,000.00</b>	<b>0.00</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
30-000-00	Retained Earnings	(2,628,379.00)	0.00	(2,628,379.00)	(43,265.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(2,628,379.00)</b>	<b>0.00</b>	<b>(2,628,379.00)</b>	<b>(43,265.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(2,494,379.00)</b>	<b>0.00</b>	<b>(2,494,379.00)</b>	<b>(43,265.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Skyview Center**  
 Engagement: **Medicaid - Skyview Center**  
 Period Ending: **9/30/2021**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass cell phone expense from the telephone line		<b>N.01c</b>		
Marcum 102	Cell Phone		44.00	
80-231-00	Admin Expense>Telephone			44.00
<b>Total</b>			<b>44.00</b>	<b>44.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass other employee benefits		<b>E.03</b>		
85-204-00	Training & Education		1,500.00	
85-245-00	Employee Benefits Expense>Background Checks		6,274.00	
Marcum 109	Employee Food		3,732.00	
Marcum 110	Employee Relations		13,563.00	
Marcum 111	Discriminatory Bonus		29,000.00	
Marcum 122	Indirect COVID Expense		113.00	
61-883-00	Nursing Admin Expense>Other Benefits			38,026.00
69-883-00	Social Services Expense>Other Benefits			795.00
70-883-00	Dietary Expense>Other Benefits			4,385.00
71-883-00	Activity Expense>Other Benefits			1,506.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			3,971.00
75-883-00	Maintenance Expense>Other Benefits			1,061.00
80-883-00	Admin Expense>Other Benefits			4,438.00
Marcum 123	Admin & General>COVID Related Expense			
<b>Total</b>			<b>54,182.00</b>	<b>54,182.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass Marcum Accounting Fees out of Professional Dues		<b>E.02</b>		
80-239-00	Admin Expense>Accounting Fees		24,307.00	
80-240-00	Admin Expense>Professional Fees			24,307.00
<b>Total</b>			<b>24,307.00</b>	<b>24,307.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
To reclass leases into correct line of cost report		<b>- Tab Leased Equipment</b>		
Marcum 121	Leased Equipment		6,559.00	
80-208-00	Admin Expense>Equip-Rental			6,559.00
<b>Total</b>			<b>6,559.00</b>	<b>6,559.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
To reclass infection control out of professional fees		<b>E.02</b>		
Marcum 124	Infection Control		2,233.00	
80-240-00	Admin Expense>Professional Fees			2,233.00
<b>Total</b>			<b>2,233.00</b>	<b>2,233.00</b>
<b>Reclassifying Journal Entries JE # 8</b>				
To reclass Dentist Services out of Nursing Expense Clinical Services		<b>Tab DirectCareConsultants</b>		
Marcum 101	Dentist		3,900.00	
60-206-00	Nursing Expense>Clinical Services			3,900.00
<b>Total</b>			<b>3,900.00</b>	<b>3,900.00</b>
<b>Reclassifying Journal Entries JE # 9</b>				
To reclass IV Insertion Nurse and Respiratory Therapist out of Nursing Expense Clinical Services		<b>Tab DirectCareConsultants</b>		
Marcum 117	IV Insertion Nurse		14,206.00	
Marcum 118	Respiratory Therapist		1,160.00	
60-206-00	Nursing Expense>Clinical Services			15,366.00
<b>Total</b>			<b>15,366.00</b>	<b>15,366.00</b>
<b>Reclassifying Journal Entries JE # 10</b>				
To reclass a Prior Year Reversal out of Dues to other revenue		<b>D.01-Tab Dues</b>		
80-235-00	Admin Expense>Dues & Subscriptions		8,073.00	
Marcum 125	Reversal of Prior Year CT Association of Healthcare Facility Bills			8,073.00
<b>Total</b>			<b>8,073.00</b>	<b>8,073.00</b>
<b>Reclassifying Journal Entries JE # 11</b>				
To reclass filed tax return out of Legal		<b>J.01 - Tab Legal Fees</b>		
80-247-00	Admin Expense>Corporate Tax		127.00	
80-238-00	Admin Expense>Legal Fees			127.00
<b>Total</b>			<b>127.00</b>	<b>127.00</b>
<b>Total Reclassifying Journal Entries</b>				
			<b>114,791.00</b>	<b>114,791.00</b>
<b>Total All Journal Entries</b>				
			<b>114,791.00</b>	<b>114,791.00</b>