

February 14, 2022

Lara Alatise
Windsor Health & Rehabilitation Center, LLC
581 Poquonock Ave
Windsor, CT 06095

Dear Mrs. Alatise,

Enclosed is one copy of Windsor Health & Rehabilitation Center, LLC's Annual Report of Long-Term Care Facility for the period ended September 30, 2021, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2022. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2022 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Lara Alatisé
Windsor Health & Rehabilitation Center, LLC.
February 14, 2022

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- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
 - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all moveable equipment and fixed asset additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

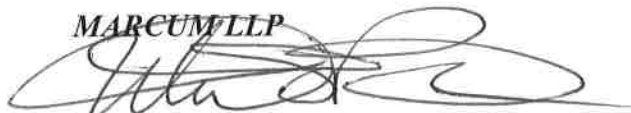
Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$116.57	\$74.75	\$52.39	\$24.91

**Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

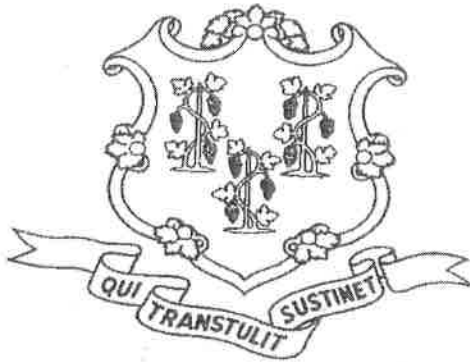
Very truly yours,

MARCUM/LLP


Matthew S. Bavolack
Principal
Healthcare Services Leader

**WINDSOR HEALTH & REHABILITATION CENTER, LLC
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2021
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Windsor Health and Rehab Center, LLC	
Address (No. & Street, City, State, Zip Code) 581 Poquonock Ave, Windsor, CT	
Type of Facility	
<input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2214-C	RHNS	(Specify)	Medicare Provider 07-5011
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Medicaid Provider Numbers:	CCNH 9589	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Windsor Health and Rehab Center, LLC [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Windsor Health and Rehab Center, LLC	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 581 Poquonock Ave, Windsor, CT				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/15/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-688-7211		Report for Year Ended 9/30/2021		Page 2	of 37
Name of Facility (as shown on license) Windsor Health and Rehab Center, LLC			Address (No. & Street, City, State, Zip) 581 Poquonock Ave, Windsor, CT		
License Numbers:		CCNH 2214-C	RHNS	(Specify)	Medicare Provider No. 07-5011
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent 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.					
Administrator					
Name of Administrator Lara Alatise			Nursing Home Administrator's License No.:	2214-C	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Related Party Notes	581 Poquonock Ave, Windsor , CT	<input type="radio"/>	<input checked="" type="radio"/>		See Balance Sheet			
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Windsor Health and Rehab Center, LLC			2214-C	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
N/A	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ? <input type="radio"/> Yes <input checked="" type="radio"/> No Total ***								

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Windsor Health and Rehab Center,	License No. 2214-C	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Fred Dalicandro Bookkeeping		74 Bidwell St Glastonbury, CT		
2 Marcum LLP		555 Long Wharf Dr New Haven, CT		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Monthly Financial Close and Analysis		\$		4,926
2 Cost report preparation and consulting		\$		10,583
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 15,509	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 State Marshall				
2 State of Connecticut				
3 Siegel, O'Connor, O'Donnell & Beck,...			860-727-8900	
4 LTC Matters				
5 REID AND REIGE PC			806-278-1150	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1				
2				
3 150 Trumbull St Fl 5 Hartford, CT 06103				
4				
5 755 Main St 21st Fl, Hartford, CT 06103				
Services Provided by This Firm (<i>describe fully</i>)				
1 Probate/Conservatorship (Disallow Page 28)		\$		650
2 Probate/Conservatorship (Disallow Page 28)		\$		900
3 General Legal Matters		\$		2,155
4 Medicaid Pending Apps		\$		35,895
5 Landlord Refinance Document Issues (Disallow Page 28)		\$		3,154
			Charge for Services Provided	
			\$ 42,754	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No				

Schedule of Resident Statistics

Name of Facility Windsor Health and Rehab Center, LLC			License No. 2214-C		Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	108	108			108	108							
B. On last day of THIS report period	108	108							108	108			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	80	80			80	80							
B. As of midnight of THIS report period	88	88							88	88			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,497	3,497			2,980	2,980			517	517			
B. Medicaid (Conn.)	23,487	23,487			17,255	17,255			6,232	6,232			
C. Medicaid (other states)													
D. Private Pay	2,203	2,203			1,590	1,590			613	613			
E. State SSI for RCH													
F. Other (Specify)	2,054	2,054			1,508	1,508			546	546			
G. Total Care Days During Period (3A thru F)	31,241	31,241			23,333	23,333			7,908	7,908			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	31,241	31,241			23,333	23,333			7,908	7,908			

Schedule of Resident Statistics (Cont'd)

Name of Facility Windsor Health and Rehab Center, LLC			License No. 2214-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	4		72		12								
Per Diem Rate													
a. One bed rm.	Var		239.52		424.00								
b. Two bed rms.	Var		239.52		350.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,854	1,854				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								146	146				
2. Restorative Treatments								1,316	1,316				
C. Other								8,731	8,731				
D. Total Physical Therapy Treatments								12,047	12,047				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								173	173				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								22	22				
2. Restorative Treatments								198	198				
C. Other								1,058	1,058				
D. Total Speech Therapy Treatments								1,451	1,451				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,343	1,343				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								129	129				
2. Restorative Treatments								1,164	1,164				
C. Other								8,171	8,171				
D. Total Occupational Therapy Treatments								10,807	10,807				

Report of Expenditures - Salaries & Wages

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	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)	139,744	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	390,671	15,160				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	337,218	16,433				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	201,496	18,258				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	81,996	3,706				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	14,919	808				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses						
b. RN						
1. Direct Care	654,294	22,484				
2. Administrative**	181,102	4,336				
c. LPN						
1. Direct Care	386,929	16,478				
2. Administrative**						
d. Aides and Attendants	1,075,411	63,534				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	72,680	4,588				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	57,887	2,239				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,594,347	170,104				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

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

Schedule of Other Fees (Page 13)

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

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

Name of Facility			License No.	Report for Year Ended				Page	of	
Windsor Health and Rehab Center, LLC			2214-C	9/30/2021				11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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).										
Damilola Alatise	38,140			Non-Discrim.	Payroll/Human Resources	1,647	A4			
Tony Alatise	79,864			Non-Discrim.	Dir. Of Operations	2,160	A4			
Mutis Alatise	72,722			Non-Discrim.	Administration Services	2,048	A4			

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Windsor Health and Rehab Center, LLC				2214-C	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Lara Alatise	139,744			Non-Discrim.	Administrator	2,165	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	11,815	158				
3. Pharmacist	9,477	90				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	278,673	3,981				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,600	175				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Other Physician Services (Disallowed)	81	N/A				
9. Speech Therapist						
a. Resident Care	45,739	365				
b. Other						
10. Occupational Therapist						
a. Resident Care	237,186	3,389				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	415,257	5,954				
2. Administrative***						
b. LPN						
1. Direct Care	139,501	3,100				
2. Administrative***						
c. Aides	118,406	3,947				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,286,735	21,159				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Windsor Health and Rehab Center, LLC		2214-C	9/30/2021		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Procure LTC Pharmacy of CT LLC, 1492 Highland Ave Ste 1e, Chesire, CT 06410	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ENCORE REHABILITATION SERVICES, 33533 12 Mile Road, Farmington Hills, MI 48331	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hartford Healthcare Medical Group, 445 S Main St, West Hartford, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental Group, 888 Worcester St, Suite 130, Wellesly, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Nadine Green Windsor, CT	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Professional Nursing Services	RNs/LPNs/Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Therapy	850 Silas Deane Hwy #2, Wethersfield, CT 06109	<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"/>			
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		<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
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 191,699	191,699		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 509,615	509,615		
5. Health Insurance	\$ 332,874	332,874		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 3,980	3,980		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 11,361	11,361		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 190,000	190,000		
d. Accounting and Auditing	\$ 15,509	15,509		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 42,754	42,754		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 23,605	23,605		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 30,856	30,856		
2. Cellular Phones	\$ 5,420	5,420		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 532,571	532,571		
Subtotal	\$ 1,890,244	1,890,244		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Food (Disallow Page 28)	\$ 2,341		
PCR Tests	\$ 2,750		
Gift Cards (Disallow Page 28)	\$ 2,491		
Transport (Disallow Page 28)	\$ 19		
Ice Cream (Disallow Page 28)	\$ 336		
Fire Prevention	\$ 213		
Employee Background Checks	\$ 2,446		
Admin/Gen Expense (Disallow Page 28)	\$ 765		
Total	\$ 11,361	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,890,244	1,890,244		
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$	2,285	2,285	
5. Education Expenses Related to Seminars and Conventions	\$	2,189	2,189	
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>)	\$	20,604	20,604	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)***	\$	1,770	1,770	
See Attached Schedule				
4. Fund-Raising***	\$			
5. Medical Records	\$	301	301	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	67	67	
7. Postage	\$	1,932	1,932	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$	8,800	8,800	
See Attached Schedule				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions***	\$			
See Attached Schedule				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	128,090	128,090	
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>)	\$	14,182	14,182	
See Attached Schedule				
C-14 Total Administrative & General Expenditures	\$	2,070,464	2,070,464	

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
A&G Advertising/ Marketing(Disallowed on Pg 28a)	\$ 1,770		
Total Other Advertising	\$ 1,770	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
AHCA	\$ 7,720		
CAHCF	\$ 1,080		
Total Dues	\$ 8,800	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Fees	\$ 11,288		
Non-Routine Bank Fees(Disallowed on Pg 28a)	\$ 175		
License	\$ 1,961		
A&G Misc.(Disallowed on Pg 28a)	\$ 758		
Total Other Administrative and General	\$ 14,182	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	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 #
N/A			

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

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

Name of Facility Windsor Health and Rehab Center, LLC		License No. 2214-C	Report for Year Ended 9/30/2021	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 227,900	227,900			
2. Non-Food Supplies	\$ 37,240	37,240			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 479	479			
c. Other (Specify) _____ Other Dietary Supplies	\$ 12,651	12,651			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 278,270	278,270			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC		2214-C	9/30/2021	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Other Laundry Supplies	\$	4,421	4,421		
3D. Total Laundry Expenditures (3a + b + c)	\$	4,421	4,421		
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
Windsor Health and Rehab Center, LLC		2214-C	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	30,382	30,382		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	183	183		
C.	Other (<i>Specify</i>) Other Housekeeping Supplies	\$	4,202	4,202		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	34,767	34,767		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	210,045	210,045		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	231,045	231,045		
d.	Ambulance/Limousine***	\$	2,366	2,366		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	18,759	18,759		
f.	X-rays and Related Radiological Procedures***	\$	3,424	3,424		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	22,605	22,605		
i.	Recreation	\$	11,177	11,177		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	20,790	20,790		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	520,211	520,211		

* 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)
	-		
PT Supplies	\$ 10,246		
OT Supplies (Disallow Page 29)	\$ 78		
IV Therapy Supplies (Disallow Page 29)	\$ 10,466		
Total Other Resident Care	\$ 20,790	\$ -	\$ -

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

Name of Facility Windsor Health and Rehab Center, LLC			License No. 2214-C		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
FACILITY COMPLIANCE SERVICES LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Purchase Services	34,012			22	6f
POINTCLICKCARE		<input type="radio"/>	<input checked="" type="radio"/>	N/A	AR/AP Software	40,170			16	m11
VISTA IT SOLUTIONS, LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Info Tech. Services	18,403			22	6f
PAYLOCITY		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll processing and HR Fee	34,376			16	m11
USA HAULING & RECYCLING INC.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	35,790			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 34,715	34,715				
b. Heat	\$ 40,591	40,591				
c. Light & Power	\$ 119,827	119,827				
d. Water	\$ 44,658	44,658				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 117,456	117,456				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 357,247	357,247				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 96,667	96,667				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 27,660	27,660				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 124,327	124,327				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 23,096	23,096				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 23,096	23,096				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 414,299	414,299				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 71,182	71,182				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 1,887	1,887				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 634,791	634,791				

* 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)
	-		
Purchased Service	\$ 34,012		
Trash removal	\$ 36,386		
Service Contracts	\$ 25,171		
Plant/Maintenance Cable	\$ 14,553		
Covid 19 Maintenance Supplies	\$ 6,906		
Covid 19 Maintenance Services	\$ 428		
Total Other Repairs and Maintenance	\$ 117,456	\$ -	\$ -

Depreciation Schedule

Name of Facility Windsor Health and Rehab Center, LLC		License No. 2214-C			Report for Year Ended 9/30/2021			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period		2,900,000		2,900,000	459,168	S/L	Var	96,667					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									96,667				
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	438,149		438,149	251,485	S/L	Var	27,464	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	979		979		S/L	Var	196	
D-3. Subtotal													27,660
E. Total Depreciation													124,327

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Lenovo Computers	\$ 979	5	\$ 196
Total additions for Movable Equipment		\$ 979		\$ 196 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	See Attached	\$ 79,820	Var	\$ 13,253
Total additions for Leasehold Improvement		\$ 79,820		\$ 13,253 *
Deletions:				
Var	See Attached	\$ (4,216)	N/A	\$ (4,216)
Total deletions for Leasehold Improvement		\$ (4,216)		\$ (4,216) **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Windsor Health and Rehab Center, LLC			License No. 2214-C		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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var		201,462	52,927	S/L	Var	14,059	
2. Disposals (attach schedule)				(4,216)				(4,216)	
3. Acquired during this report period (attach schedule)	Var	Var		79,820		S/L	Var	13,253	
C-4. Subtotal									23,096
D. Total Amortization									23,096

* Straight-line method must be used.

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

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

Name of Facility Windsor Health and Rehab Center, LI	License No. 2214-C	Report for Year Ended 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	01/01/16				
2. Date Structure Completed	01/01/72				
3. If NOT Original Owner, Date of Purchase	01/01/16				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	108				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Rina Properties	581 Poquonock Ave, Windsor, CT 06095	11/01/19		414,299	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Windsor Health and Rehab Center, LI		2214-C	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Windsor Health and Rehab Center,		2214-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	5	5	
Various Interest Expenses							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	5	5	
14. Insurance							
a. Insurance on Property (buildings only)				\$	47,108	47,108	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	97,737	97,737	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	144,845	144,845	
15. Total All Expenditures (A-13 thru C-14)				\$	8,926,103	8,926,103	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC				2214-C	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 81	81		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 237,186	237,186		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 190,000	190,000		
10.			Accounting	\$			
10a.			Legal	\$ 4,704	4,704		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 3,980	3,980		
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 *	\$ 1,770	1,770		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 33,735	33,735		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 471,456	471,456		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	8e	Other Physicians	\$ 81		
Total Other Salaries Adjustment			\$ 81	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	A9	Food	\$ 2,341		
15	A9	Gift Cards	\$ 2,491		
15	A9	Transport	\$ 19		
15	A9	Ice Cream	\$ 336		
15	1A4	Nursing Admin Payroll	\$ 26,850		
15	1A9	Admin/Gen Expense (Disallow Page 28)	\$ 765		
16	m13	Non-Routine Bank Fees	\$ 175		
16	m13	A&G Misc.	\$ 758		
Total Other A&G Adjustments			\$ 33,735	\$ -	\$ -

Windsor Health and Rehabilitation Center
 Cell Phone Disallowance
 September 30, 2021

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

Cell Phone Expense 5,420

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

Disallowed on Page 28, Line 12 3,980

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

Name of Facility				License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC				2214-C	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 471,456	471,456		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 210,045	210,045		
28.	20	5d	Ambulance/Limousine	\$ 2,366	2,366		
29.	20	5f	X-rays, etc	\$ 3,424	3,424		
30.	20	5h	Laboratory	\$ 22,605	22,605		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 18,759	18,759		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 17,572	17,572		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 248,739	248,739		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 994,966	994,966		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6f	Cable Disallowance(See attachment)	\$ 7,028		
20	51	OT Supplies	\$ 78		
20	51	IV Therapy Supplies	\$ 10,466		
Total Other Ancillary Costs			\$ 17,572	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	Line 8	Other Managed Care Income	\$ 248,739		
Total Other Adjustments			\$ 248,739	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Windsor Health & Rehab Center
Disallowance Schedule for Cable TV
September 30, 2021**

	<u>Amount</u>
Total Cable TV Expense acct #65450	\$ 10,628 TB Linked
Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 7,028</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,959,824	9,959,824				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,854,673)	(4,854,673)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,495,088	1,495,088				
b. Medicare Room and Board Contractual Allowance **	\$ 911,502	911,502				
4. a. Private-Pay Residents and Other	\$ 2,142,884	2,142,884				
b. Private-Pay Room and Board Contractual Allowance **	\$ (35,470)	(35,470)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 94,328	94,328				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 96,237	96,237				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ (31)	(31)				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 327,101	327,101				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 93,960	93,960				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 61,504	61,504				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 24,716	24,716				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 305,522	305,522				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 98,743	98,743				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (613,063)	(613,063)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (312,760)	(312,760)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,795,412	9,795,412				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ (296)	(296)				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 874,791	874,791				
V. Total Other Revenue (1 thru 8)	\$ 874,495	874,495				
VI. Total All Revenue (III +V)	\$ 10,669,907	10,669,907				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 6a	X-Ray Medicare A	\$ 4,035		
30 6a	Laboratory- Medicare	\$ 18,126		
30 6a	Oxygen Medicare A	\$ 4,893		
30 6a	Medical Supplies- Medicare	\$ (88)		
30 6a	Medicare Contract Allow Ancill	\$ (624,989)		
30 6a	Med B Contract Allow Ancill	\$ (15,040)		
Total Other Resident Revenue - Medicare		\$ (613,063)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 6b	XRaid Medicaid	\$ 75		
30 6b	X Ray Private Insurance	\$ 263		
30 6b	XRaid Managed Care	\$ 69		
30 6b	Laboratory-Medicaid	\$ 706		
30 6b	Laboratory- Other	\$ 1,024		
30 6b	Laboratory- Managed	\$ 374		
30 6b	Oxygen- Medicaid	\$ 6,922		
30 6b	Oxygen Private Insurance	\$ 47		
30 6b	Oxygen Managed Care	\$ 94		
30 6b	Medicaid Contr Allow Ancilla	\$ (102,433)		
30 6b	Other Contract Allow Ancillary	\$ (114,277)		
30 6b	Mgd Care Contract Allow Ancill	\$ (105,624)		
Total Other Resident Revenue		\$ (312,760)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 Line 8	Transportation Service	\$ (209)		
30 Line 8	PPP Loan Forgiveness	\$ 875,000		
Total Other Revenue		\$ 874,791	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	3,153,536
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,604,205
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(379,113)
4 Inventories			\$	29
5. Prepaid Expenses			\$	83,634
a. Prepaid Insurance	39,351			
b. PrePaid Real Estate Taxes	42,881			
c. PrePaid Personal Property Tax	1,402			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	101,512
_____ _____ _____ See Schedule		101,512		
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,563,803
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
4. Leasehold Improvements	*Historical Cost <u>277,066</u> Accum. Depreciation <u>76,023</u>	Net	\$	201,043
5. Non-Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
6. Movable Equipment	*Historical Cost <u>439,128</u> Accum. Depreciation <u>279,145</u>	Net	\$	159,983
7. Motor Vehicles	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(135,606)
F/S vs C/R Deprec.	(135,625)			
See Schedule	19			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	225,420

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
31	A8	Escrow - Debt Service Reserve	\$ 90,000
31	A8	Escrow - Replacement Reserve	\$ (8,300)
31	A8	Escrow - Other	\$ (17,963)
31	A8	Patient Refund Acct	\$ 44,855
31	A8	Utility Deposits	\$ 4,565
31	A8	Due From Seller	\$ 2,876
31	A8	Due To Seller	\$ (14,521)
Total Other Current Assets (Itemize)			\$ 101,512

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

Page Ref	Line Ref	Description	
31	B9	Loan Fees	\$ 672
		Accumulated Amortization	\$ (653)
Total Other Fixed Assets (Itemize)			\$ 19

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	4,789,223
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	2,900,000		
	Accum. Depreciation	555,835	Net	\$ 2,344,165
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	2,344,165
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$ 10,559				
3. Organization Expense				
	*Historical Cost	2,437		
	Accum. Depreciation	98	Net	\$ 2,339
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$				
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				
\$				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	12,898
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,146,286

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC		2214-C	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,148,494
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>)				\$	287,727
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,167,410
Accrued W/C Insurance		12,871	Patient Deposits	(30)	
Accrued Employee Deductions		615			
Accrued Interest		1,170			
Deferred Revenue		1,152,784	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,603,631

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Windsor Health and Rehab Center, LLC		License No. 2214-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,603,631	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ (13,415)	
Name and Address of Lender	Amount	Loan Date			
Due To Member>Alatise	(13,415)	Var			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (13,415)	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,590,216	


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

Name of Facility	License No.	Report for Year Ended	Page	of	
Windsor Health and Rehab Center, LL	2214-C	9/30/2021	35	37	
Account			Amount		
A. Reserves					
1. Reserve for value of leased land			\$		
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$		
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$		
4. Reserve for leasehold real properties on which fair rental value is based			\$	2,344,165	
5. Reserve for funds set aside as donor restricted			\$		
6. Total Reserves			\$	2,344,165	
B. Net Worth					
1. Owner's Capital			\$	(1,032,049)	
2. Capital Stock			\$		
3. Paid-in Surplus			\$		
4. Treasury Stock			\$		
5. Cumulated Earnings			\$	1,452,943	
6. Gain or Loss for Period	10/1/2020	thru	9/30/2021	\$	1,791,011
7. Total Net Worth			\$	2,211,905	
C. Total Reserves and Net Worth			\$	4,556,070	
D. Total Liabilities, Reserves, and Net Worth			\$	7,146,286	

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	1,087,496
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	10,669,907
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	8,878,896
D. Net Income or Deficit			\$	1,791,011
E. Balance			\$	2,878,507
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg 27			\$8,926,103	
F/S vs C/R Deprec.			(\$47,207)	
Total Expenditures			\$8,878,896	
2. Other (<i>itemize</i>)				
Prior Period Adjustments			(666,602)	
F-3. Total Additions			\$	(666,602)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	2,211,905
				09/30/21

I. Preparer's/Reviewer's Certification

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 		Title Principal		Date Signed 2/14/22
Printed Name of Preparer Matthew Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Fred Dalicandro			Phone Number 860-212-8558	
Contact Email Address Hermanfromhartford@gmail.com				



Provider Name: Avon Health Care Center
 Provider Number: 938-C
 Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

Client: **Windsor Health and Rehabilitation Center**
 Engagement: **Medicaid - Windsor Health & Rehab Center**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
1006	Cash -Prior Owner Recoupment	0.00			0.00	591.00
1006.00	Cash -Prior Owner Recoupment	591.00			591.00	0.00
1007	Cash- Operating	0.00			0.00	1,779,763.00
1007.00	Cash- Operating	3,133,147.00			3,133,147.00	0.00
1007.02	Cash - Bank of America	18,014.00			18,014.00	18,014.00
1010	Cash- Petty Cash	0.00			0.00	1,284.00
1010.00	Cash- Petty Cash	1,284.00			1,284.00	0.00
1013	Manager Accounts	0.00			0.00	500.00
1013.00	Manager Accounts	500.00			500.00	0.00
1019.1	Escrow - Debt Service Reserve	0.00			0.00	90,000.00
1019.10	Escrow - Debt Service Reserve	90,000.00			90,000.00	0.00
1019.2	Escrow - Replacement Reserve	0.00			0.00	(8,300.00)
1019.20	Escrow - Replacement Reserve	(8,300.00)			(8,300.00)	0.00
1019.3	Escrow - Other	0.00			0.00	(17,963.00)
1019.30	Escrow - Other	(17,963.00)			(17,963.00)	0.00
1021	Patient Refund Acct	0.00			0.00	28,525.00
1021.00	Patient Refund Acct	44,855.00			44,855.00	0.00
1022	Accounts Recievable - Medicare	0.00			0.00	222,727.00
1022.00	Accounts Recievable - Medicare	379,476.00			379,476.00	0.00
1023	Accounts Recievable- Medicaid	0.00			0.00	244,156.00
1023.00	Accounts Recievable- Medicaid	516,127.00			516,127.00	0.00
1024	Accounts Recievable-Private	0.00			0.00	376,057.00
1024.00	Accounts Recievable-Private	517,542.00			517,542.00	0.00
1024.01	Continuing Care Payment	(240.00)			(240.00)	(240.00)
1025	A/R Other	0.00			0.00	10,703.00
1025.00	A/R Other	(26,376.00)			(26,376.00)	0.00
1026	Accounts Receivable Exchange	0.00			0.00	25,137.00
1026.00	Accounts Receivable Exchange	(18,418.00)			(18,418.00)	0.00
1027	Accounts Recievable - Medicar	0.00			0.00	34,968.00
1027.00	Accounts Recievable - Medicar	30,443.00			30,443.00	0.00
1028	Accounts Receivable - Insur	0.00			0.00	160,617.00
1028.00	Accounts Receivable - Insur	160,617.00			160,617.00	0.00
1030	Allowance For Bad Debt	0.00			0.00	(35,118.00)
1030.00	Allowance For Bad Debt	(222,916.00)			(222,916.00)	0.00
1030.60	Medicare Bad Debt	1.00			1.00	0.00
1035	Medicaid Retro Rate Adjustment	0.00			0.00	11,082.00
1035.00	Medicaid Retro Rate Adjustment	(23,900.00)			(23,900.00)	0.00
1035.01	Medicaid Hospice Rate ADJ	462.00			462.00	991.00
1036.15	Due to / from Medicaid - 2015	(88,374.00)			(88,374.00)	(88,374.00)
1037.00	A/R Write Off	648.00			648.00	0.00
1044	Medical Supplies Non Dist	0.00			0.00	29.00
1044.00	Medical Supplies Non Dist	29.00			29.00	0.00
1045	Dietary Inventory	0.00			0.00	17.00
1045.00	Dietary Inventory	17.00			17.00	0.00
1082	Utility Deposits	0.00			0.00	4,565.00
1082.00	Utility Deposits	4,565.00			4,565.00	0.00
1091	Prepaid Insurance	0.00			0.00	82,791.00
1091.00	Prepaid Insurance	39,351.00			39,351.00	0.00
1092	PrePaid Real Estate Taxes	0.00			0.00	41,411.00
1092.00	PrePaid Real Estate Taxes	42,881.00			42,881.00	0.00
1093	PrePaid Personal Property Tax	0.00			0.00	1,402.00
1093.00	PrePaid Personal Property Tax	1,402.00			1,402.00	0.00
1099.16	Due From Seller	2,876.00			2,876.00	2,876.00
1099.18	Due To Seller	(14,521.00)			(14,521.00)	(14,521.00)
1121	Building & Improvements	0.00			0.00	62,611.00
1121.00	Building & Improvements	62,611.00			62,611.00	0.00
1143	CapEx Furniture and Fixtures	0.00			0.00	83,478.00
1143.00	CapEx Furniture and Fixtures	83,478.00			83,478.00	0.00
1144	CapEx Computers	0.00			0.00	11,963.00
1144.00	CapEx Computers	12,942.00			12,942.00	0.00
1146	CapEx Land Improvements	0.00			0.00	4,216.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
1146.00	CapEx Land Improvements	4,216.00			4,216.00	0.00
1147	CapEx- Building Improvements	0.00			0.00	219,257.00
1147.00	CapEx- Building Improvements	299,076.00			299,076.00	0.00
1170	Accum Depr Building & Improve	0.00			0.00	(64,316.00)
1170.00	Accum Depr Building & Improve	(112,316.00)			(112,316.00)	0.00
1180	Accum Depr Equipment/Furniture	0.00			0.00	(72,390.00)
1180.00	Accum Depr Equipment/Furniture	(120,390.00)			(120,390.00)	0.00
1184.2	R.E Tax Escrow Fund	0.00			0.00	10,559.00
1184.20	R.E Tax Escrow Fund	10,559.00			10,559.00	0.00
1200	Loan Fees	0.00			0.00	672.00
1200.00	Loan Fees	672.00			672.00	0.00
1201	Accumulated Amortization	0.00			0.00	(672.00)
1201.00	Accumulated Amortization	(653.00)			(653.00)	0.00
1301	Amort-Acquisition Costs	0.00			0.00	(98.00)
1301.00	Amort-Acquisition Costs	(98.00)			(98.00)	0.00
1400	Organization Costs	0.00			0.00	2,437.00
1400.00	Organization Costs	2,437.00			2,437.00	0.00
2011	Vendor Accounts Payable	0.00			0.00	(377,749.00)
2011.00	Vendor Accounts Payable	(756,403.00)			(756,403.00)	0.00
2011.1	Accounts Payable - Contra	0.00			0.00	3,225.00
2011.10	Accounts Payable - Contra	3,225.00			3,225.00	0.00
2012	Other Accts Payable - Accrued	0.00			0.00	(218,945.00)
2012.00	Other Accts Payable - Accrued	(410,860.00)			(410,860.00)	0.00
2012.3	Insurance Payable	0.00			0.00	15,544.00
2012.30	Insurance Payable	15,544.00			15,544.00	0.00
2021	Accrued Payroll	0.00			0.00	(54,184.00)
2021.00	Accrued Payroll	647.00			647.00	0.00
2023	Accrued Non Productive Pay	0.00			0.00	(182,543.00)
2023.00	Accrued Non Productive Pay	(182,543.00)			(182,543.00)	0.00
2024	Accrued W/C Insurance	0.00			0.00	(12,871.00)
2024.00	Accrued W/C Insurance	(12,871.00)			(12,871.00)	0.00
2026	Accrued Employee Deductions	0.00			0.00	(615.00)
2026.00	Accrued Employee Deductions	(615.00)			(615.00)	0.00
2028	Payroll Adjustments	0.00			0.00	(74,247.00)
2028.00	Payroll Adjustments	(105,831.00)			(105,831.00)	0.00
2030	Accrued Interest	0.00			0.00	(1,170.00)
2030.00	Accrued Interest	(1,170.00)			(1,170.00)	0.00
2055	Deferred Revenue	0.00			0.00	(1,253,784.00)
2055.00	Deferred Revenue	(1,152,784.00)			(1,152,784.00)	0.00
2090	Patient Trust Deposits	0.00			0.00	30.00
2090.00	Patient Trust Deposits	30.00			30.00	0.00
2100.03	Due to Member - Alalise	13,415.00			13,415.00	13,415.00
2974	Retained Earnings	0.00			0.00	(1,285,338.00)
2974.00	Retained Earnings	(1,452,943.00)			(1,452,943.00)	0.00
2980	Members Distributions	0.00			0.00	362,465.00
2980.00	Members Distributions	1,032,049.00			1,032,049.00	0.00
3200	Private Routine Service-Non-D	0.00			0.00	(482,176.00)
3200.00	Private Routine Service-Non-D	(981,360.00)			(981,360.00)	0.00
3205	Contractual Allowance Private	0.00			0.00	36,544.00
3205.00	Contractual Allowance Private	62,713.00			62,713.00	0.00
3300	Medicaid Routine Service-Non	0.00			0.00	(10,039,120.00)
3300.00	Medicaid Routine Service-Non	(9,959,824.00)			(9,959,824.00)	0.00
3305	Contractual Allowance Medicaid	0.00			0.00	5,183,744.00
3305.00	Contractual Allowance Medicaid	4,894,673.00			4,894,673.00	0.00
3325	Contractual Allowance Medicaid	0.00			0.00	(24,162.00)
3325.00	Contractual Allowance Medicaid	(40,000.00)			(40,000.00)	0.00
3400	Medicare Routine Service	0.00			0.00	(1,012,688.00)
3400.00	Medicare Routine Service	(1,495,088.00)			(1,495,088.00)	0.00
3405	Contractual Allowance Medicare	0.00			0.00	(651,599.00)
3405.00	Contractual Allowance Medicare	(748,146.00)			(748,146.00)	0.00
3405.01	Contract Allow, MCA HIV	(4,756.00)			(4,756.00)	6,369.00
3415	Pending Medicare Cost Settlem	0.00			0.00	(300,000.00)
3415.00	Pending Medicare Cost Settlem	(180,000.00)			(180,000.00)	0.00
3425	Medicare 2% Sequestration	0.00			0.00	31,610.00
3425.00	Medicare 2% Sequestration	21,400.00			21,400.00	0.00
3600	Other-Routine Service-Non Dis	0.00			0.00	(131,976.00)

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
3600.00	Other-Routine Service-Non Dis	(85,640.00)			(85,640.00)	0.00
3605	Contractual Allowance Other N	0.00			0.00	11,536.00
3605.00	Contractual Allowance Other N	(11,890.00)			(11,890.00)	0.00
3700	Managed Care Routine Service	0.00			0.00	(1,085,500.00)
3700.00	Managed Care Routine Service	(827,145.00)		(248,739.00)	(1,075,884.00)	0.00
3705	Contractual Allowance Managed	0.00			0.00	(26,530.00)
3705.00	Contractual Allowance Managed	(15,353.00)			(15,353.00)	0.00
4010.00	Physical Therapy-Private	(154.00)			(154.00)	0.00
4015	Physical Therapy-Medicaid	0.00			0.00	(60,035.00)
4015.00	Physical Therapy-Medicaid	(40,529.00)			(40,529.00)	0.00
4020	Physical Therapy-Medicare	0.00			0.00	(161,469.00)
4020.00	Physical Therapy-Medicare	(234,582.00)			(234,582.00)	0.00
4025	Physical Therapy-Medicare B	0.00			0.00	(139,017.00)
4025.00	Physical Therapy-Medicare B	(92,519.00)			(92,519.00)	0.00
4030	Physical Therapy- Other	0.00			0.00	(90,549.00)
4030.00	Physical Therapy- Other	(38,953.00)			(38,953.00)	0.00
4035	PT Managed Care	0.00			0.00	(37,518.00)
4035.00	PT Managed Care	(14,324.00)			(14,324.00)	0.00
4080.2	XRay Medicaid	0.00			0.00	(287.00)
4080.20	XRay Medicaid	(75.00)			(75.00)	0.00
4080.3	X-Ray Medicare A	0.00			0.00	(8,586.00)
4080.30	X-Ray Medicare A	(4,035.00)			(4,035.00)	0.00
4080.5	X Ray Private Insurance	0.00			0.00	(287.00)
4080.50	X Ray Private Insurance	(263.00)			(263.00)	0.00
4080.6	XRay Managed Care	0.00			0.00	(3,166.00)
4080.60	XRay Managed Care	(69.00)			(69.00)	0.00
4110.00	Occupational Therapy-Private	(280.00)			(280.00)	0.00
4115	Occupational Therapy-Medicaid	0.00			0.00	(58,180.00)
4115.00	Occupational Therapy-Medicaid	(41,724.00)			(41,724.00)	0.00
4120	Occupational Therapy- Medicare	0.00			0.00	(171,345.00)
4120.00	Occupational Therapy- Medicare	(225,693.00)			(225,693.00)	0.00
4125	Occupational Therapy- Medicar	0.00			0.00	(158,393.00)
4125.00	Occupational Therapy- Medicar	(79,829.00)			(79,829.00)	0.00
4130	Occupational Therapy-Other	0.00			0.00	(87,051.00)
4130.00	Occupational Therapy-Other	(39,906.00)			(39,906.00)	0.00
4135	OT Managed Care	0.00			0.00	(37,711.00)
4135.00	OT Managed Care	(16,833.00)			(16,833.00)	0.00
4210.00	Speech Therapy- Private	(462.00)			(462.00)	0.00
4215	Speech Therapy- Medicaid	0.00			0.00	(13,731.00)
4215.00	Speech Therapy- Medicaid	(9,672.00)			(9,672.00)	0.00
4220	Speech Therapy- Medicare	0.00			0.00	(58,928.00)
4220.00	Speech Therapy- Medicare	(45,658.00)			(45,658.00)	0.00
4225	Speech Therapy-Medicare B	0.00			0.00	(66,297.00)
4225.00	Speech Therapy-Medicare B	(15,846.00)			(15,846.00)	0.00
4230	Speech Therapy-Other	0.00			0.00	(41,881.00)
4230.00	Speech Therapy-Other	(8,986.00)			(8,986.00)	0.00
4235	ST Managed Care	0.00			0.00	(16,463.00)
4235.00	ST Managed Care	(5,596.00)			(5,596.00)	0.00
4310	Pharmacy- Private	0.00			0.00	(251.00)
4315	Pharmacy-Medicaid	0.00			0.00	(5,481.00)
4315.00	Pharmacy-Medicaid	(2,805.00)			(2,805.00)	0.00
4320	Pharmacy- Medicare	0.00			0.00	(85,280.00)
4320.00	Pharmacy- Medicare	(92,001.00)			(92,001.00)	0.00
4325	Pharmacy- Vaccines B	0.00			0.00	(6,215.00)
4325.00	Pharmacy- Vaccines B	(2,327.00)			(2,327.00)	0.00
4330	Pharmacy-Other	0.00			0.00	(6,403.00)
4330.00	Pharmacy-Other	(25,098.00)			(25,098.00)	0.00
4335	Pharmacy - Managed Care	0.00			0.00	(83,147.00)
4335.00	Pharmacy - Managed Care	(68,334.00)			(68,334.00)	0.00
4410	Laboratory-Private	0.00			0.00	(635.00)
4415	Laboratory-Medicaid	0.00			0.00	(4,520.00)
4415.00	Laboratory-Medicaid	(706.00)			(706.00)	0.00
4420	Laboratory- Medicare	0.00			0.00	(15,661.00)
4420.00	Laboratory- Medicare	(18,126.00)			(18,126.00)	0.00
4430	Laboratory- Other	0.00			0.00	(777.00)
4430.00	Laboratory- Other	(1,024.00)			(1,024.00)	0.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
4435	Laboratory- Managed	0.00			0.00	(2,185.00)
4435.00	Laboratory- Managed	(374.00)			(374.00)	0.00
4515	Oxygen- Medicaid	0.00			0.00	(4,856.00)
4515.00	Oxygen- Medicaid	(6,922.00)			(6,922.00)	0.00
4520	Oxygen Medicare A	0.00			0.00	(1,754.00)
4520.00	Oxygen Medicare A	(4,893.00)			(4,893.00)	0.00
4530.00	Oxygen Private Insurance	(47.00)			(47.00)	0.00
4535	Oxygen Managed Care	0.00			0.00	(164.00)
4535.00	Oxygen Managed Care	(94.00)			(94.00)	0.00
4820.00	Medical Supplies- Medicare	88.00			88.00	0.00
4835	Medical Supplies- Other	0.00			0.00	66.00
4835.00	Medical Supplies- Other	31.00			31.00	0.00
5015	Medicaid Contr Allow Ancilla	0.00			0.00	147,089.00
5015.00	Medicaid Contr Allow Ancilla	102,433.00			102,433.00	0.00
5020	Medicare Contract Allow Ancill	0.00			0.00	503,024.00
5020.00	Medicare Contract Allow Ancill	624,989.00			624,989.00	0.00
5025	Med B Contract Allow Ancil	0.00			0.00	39,711.00
5025.00	Med B Contract Allow Ancil	15,040.00			15,040.00	0.00
5030	Other Contract Allow Ancillary	0.00			0.00	226,948.00
5030.00	Other Contract Allow Ancillary	114,277.00			114,277.00	0.00
5035	Mgd Care Contract Allow Ancill	0.00			0.00	182,926.00
5035.00	Mgd Care Contract Allow Ancill	105,624.00			105,624.00	0.00
5105	Employee/Guest Meals	0.00			0.00	2,019.00
5105.00	Employee/Guest Meals	296.00			296.00	0.00
5115.00	Beauty/Barber	67.00			67.00	0.00
5130	Transportation Service	0.00			0.00	52.00
5130.00	Transportation Service	209.00			209.00	0.00
5160	Misc. Income	0.00			0.00	(8,949.00)
5160.00	Misc. Income	(1,123,739.00)		248,739.00	(875,000.00)	0.00
6110	Activities Wages	0.00			0.00	82,600.00
6110.00	Activities Wages	72,680.00			72,680.00	0.00
6120	Activities Payroll Taxes	0.00			0.00	6,996.00
6120.00	Activities Payroll Taxes	6,474.00			6,474.00	0.00
6130	Activities Group Insurance	0.00			0.00	(7,801.00)
6130.00	Activities Group Insurance	(4,996.00)			(4,996.00)	0.00
6165	Activities Supplies	0.00			0.00	149.00
6165.00	Activities Supplies	182.00			182.00	0.00
6166	Activities Entertainment	0.00			0.00	1,142.00
6166.00	Activities Entertainment	367.00			367.00	0.00
6205	Social Service Purc. Service	0.00			0.00	2,546.00
6210	Social Service Wages	0.00			0.00	49,272.00
6210.00	Social Service Wages	57,306.00			57,306.00	0.00
6215	Social Service Non Productive	0.00			0.00	1,952.00
6215.00	Social Service Non Productive	581.00			581.00	0.00
6220	Social Service Payroll Taxes	0.00			0.00	4,729.00
6220.00	Social Service Payroll Taxes	4,199.00			4,199.00	0.00
6230.00	Social Service Group Insurance	(6,296.00)			(6,296.00)	0.00
6305.2	Nursing Agency LPN Medicare	0.00			0.00	957.00
6305.20	Nursing Agency LPN Medicare	42.00			42.00	0.00
6405.1	Nsg Agency RN Non Distinct	0.00			0.00	128,863.00
6405.10	Nsg Agency RN Non Distinct	384,057.00			384,057.00	0.00
6405.2	Nsg Agency LPN Non Distinct	0.00			0.00	128,465.00
6405.20	Nsg Agency LPN Non Distinct	139,459.00			139,459.00	0.00
6405.3	Nsg Agency CNA Non Distinct	0.00			0.00	16,073.00
6405.30	Nsg Agency CNA Non Distinct	118,406.00			118,406.00	0.00
6410.1	Nursing Wages RN Non Distinct	0.00			0.00	398,110.00
6410.10	Nursing Wages RN Non Distinct	654,294.00			654,294.00	0.00
6410.2	Nursing Wages LPN Non Distinct	0.00			0.00	734,555.00
6410.20	Nursing Wages LPN Non Distinct	386,929.00			386,929.00	0.00
6410.3	Nursing Wages CNA Non Distinct	0.00			0.00	1,082,458.00
6410.30	Nursing Wages CNA Non Distinct	1,005,267.00			1,005,267.00	0.00
6415	Nursing Non Productive	0.00			0.00	207,671.00
6415.00	Nursing Non Productive	70,144.00			70,144.00	0.00
6420	Nsg Payroll Taxes Non Distinct	0.00			0.00	217,928.00
6420.00	Nsg Payroll Taxes Non Distinct	181,328.00			181,328.00	0.00
6430	Nsg Grp Insurance Non Distinct	0.00			0.00	(69,204.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
6430.00	Nsg Grp Insurance Non Distinct	(64,334.00)			(64,334.00)	0.00
6470	Nursing Equipment Rental (Non	0.00			0.00	21,967.00
6470.00	Nursing Equipment Rental (Non	20,584.00			20,584.00	0.00
6480	Nursing- Patient Expense	0.00			0.00	1,521.00
6480.00	Nursing- Patient Expense	1,351.00			1,351.00	0.00
6505	Nursing Admin Purchased Srv.	0.00			0.00	12,500.00
6505.00	Nursing Admin Purchased Srv.	31,200.00			31,200.00	0.00
6510	Nursing Administration Wages	0.00			0.00	223,355.00
6510.00	Nursing Administration Wages	181,102.00			181,102.00	0.00
6520	Nursing Admin Payroll Taxes	0.00			0.00	19,109.00
6520.00	Nursing Admin Payroll Taxes	218,672.00			218,672.00	0.00
6530	Nursing Admin Group Insurance	0.00			0.00	(10,954.00)
6530.00	Nursing Admin Group Insurance	(9,308.00)			(9,308.00)	0.00
6540	Nursing/Dental Consult Fees	0.00			0.00	11,852.00
6540.00	Nursing/Dental Consult Fees	11,815.00			11,815.00	0.00
6550	Nursing Admin Medical Director	0.00			0.00	30,600.00
6550.00	Nursing Admin Medical Director	30,600.00			30,600.00	0.00
6565	Nursing Admin Supplies Non Med	0.00			0.00	2,062.00
6565.00	Nursing Admin Supplies Non Med	999.00			999.00	0.00
6570	Nursing Admin Equipment Purch.	0.00			0.00	1,121.00
6570.00	Nursing Admin Equipment Purch.	2,358.00			2,358.00	0.00
6572	Nursing Admin Sml Equip. Purch	0.00			0.00	8,686.00
6572.00	Nursing Admin Sml Equip. Purch	2,352.00			2,352.00	0.00
6573	Nursing Admin Equip Repr/Maint	0.00			0.00	(428.00)
6573.00	Nursing Admin Equip Repr/Maint	2,847.00			2,847.00	0.00
6581	Nursing Admin Dues/Subscript.	0.00			0.00	310.00
6582	Nursing Admin Travel/Seminar	0.00			0.00	(143.00)
6583	Nursing Admin Education	0.00			0.00	3,333.00
6583.00	Nursing Admin Education	1,530.00			1,530.00	0.00
6705	Dietary Purchased Services	0.00			0.00	204.00
6705.00	Dietary Purchased Services	479.00			479.00	0.00
6710	Dietary Wages	0.00			0.00	350,172.00
6710.00	Dietary Wages	326,014.00			326,014.00	0.00
6715	Dietary Non Productive	0.00			0.00	31,396.00
6715.00	Dietary Non Productive	11,104.00			11,104.00	0.00
6715.01	Dietary Holiday	100.00			100.00	0.00
6720	Dietary Payroll Taxes	0.00			0.00	39,448.00
6720.00	Dietary Payroll Taxes	30,709.00			30,709.00	0.00
6730	Dietary Group Insurance	0.00			0.00	(8,832.00)
6730.00	Dietary Group Insurance	(4,787.00)			(4,787.00)	0.00
6765	Dietary Supplies Non Food	0.00			0.00	26,140.00
6765.00	Dietary Supplies Non Food	32,554.00			32,554.00	0.00
6766	Dietary Chemicals	0.00			0.00	5,058.00
6766.00	Dietary Chemicals	4,669.00			4,669.00	0.00
6767	Dietary Raw Food	0.00			0.00	193,939.00
6767.00	Dietary Raw Food	193,443.00			193,443.00	0.00
6768	Dietary Food Supplements	0.00			0.00	24,460.00
6768.00	Dietary Food Supplements	34,457.00			34,457.00	0.00
6770	Dietary Equipment Rental	0.00			0.00	2,348.00
6770.00	Dietary Equipment Rental	3,092.00			3,092.00	0.00
6772.00	Dietary Small Equipment Purch	(389.00)			(389.00)	0.00
6773	Dietary Equipment Repair/Main	0.00			0.00	5,617.00
6773.00	Dietary Equipment Repair/Main	879.00			879.00	0.00
6805.00	Laundry Purchased Service	183.00			183.00	0.00
6810	Laundry Wages	0.00			0.00	26,784.00
6810.00	Laundry Wages	14,919.00			14,919.00	0.00
6815	Laundry Non Productive	0.00			0.00	5,048.00
6820	Laundry Payroll Taxes	0.00			0.00	3,194.00
6820.00	Laundry Payroll Taxes	1,508.00			1,508.00	0.00
6830	Laundry Group Insurance	0.00			0.00	(527.00)
6830.00	Laundry Group Insurance	(166.00)			(166.00)	0.00
6865.00	Laundry Supplies	183.00			183.00	0.00
6866	Laundry Chemicals	0.00			0.00	3,491.00
6866.00	Laundry Chemicals	4,238.00			4,238.00	0.00
6867	Laundry/Linen	0.00			0.00	3,137.00
6873	Laundry Equipment Repair/Main	0.00			0.00	820.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
6910	Housekeeping Wages	0.00			0.00	209,543.00
6910.00	Housekeeping Wages	187,668.00			187,668.00	0.00
6915	Housekeeping Non Productive	0.00			0.00	24,085.00
6915.00	Housekeeping Non Productive	13,828.00			13,828.00	0.00
6920	Housekeeping Taxes	0.00			0.00	21,040.00
6920.00	Housekeeping Taxes	18,216.00			18,216.00	0.00
6930	Housekeeping Group Insurance	0.00			0.00	(6,713.00)
6930.00	Housekeeping Group Insurance	(4,318.00)			(4,318.00)	0.00
6965	Housekeeping Supplies	0.00			0.00	4,964.00
6965.00	Housekeeping Supplies	957.00			957.00	0.00
6966	Housekeeping Chemicals	0.00			0.00	9,430.00
6966.00	Housekeeping Chemicals	10,213.00			10,213.00	0.00
6967	Housekeeping Paper/Plastic	0.00			0.00	10,914.00
6967.00	Housekeeping Paper/Plastic	12,452.00			12,452.00	0.00
6972	Housekeeping Sml Equip. Purch	0.00			0.00	148.00
7005	Plant/Maint Purchased Service	0.00			0.00	81,980.00
7005.00	Plant/Maint Purchased Service	34,012.00			34,012.00	0.00
7010	Plant/Maintenance Wages	0.00			0.00	32,989.00
7010.00	Plant/Maintenance Wages	81,996.00			81,996.00	0.00
7020	Plant/Maint Payroll Taxes	0.00			0.00	2,833.00
7020.00	Plant/Maint Payroll Taxes	6,838.00			6,838.00	0.00
7030	Plant/Maint Group Insurance	0.00			0.00	(2,204.00)
7030.00	Plant/Maint Group Insurance	(2,901.00)			(2,901.00)	0.00
7050	Plant/ Maintenance Telephone	0.00			0.00	27,718.00
7050.00	Plant/ Maintenance Telephone	36,276.00		(5,420.00)	30,856.00	0.00
7051	Plant/Maintenance Gas	0.00			0.00	31,769.00
7051.00	Plant/Maintenance Gas	40,591.00			40,591.00	0.00
7052	Plant/Maintenance Electricity	0.00			0.00	88,567.00
7052.00	Plant/Maintenance Electricity	119,827.00			119,827.00	0.00
7053	Plant/Maintenance Water	0.00			0.00	21,808.00
7053.00	Plant/Maintenance Water	44,658.00			44,658.00	0.00
7053.1	Plant/Maintenance Cable	0.00			0.00	10,292.00
7053.10	Plant/Maintenance Cable	10,628.00			10,628.00	0.00
7055	Plant/Maint Trash Removal	0.00			0.00	34,734.00
7055.00	Plant/Maint Trash Removal	36,386.00			36,386.00	0.00
7057	Plant/Maint Service Contracts	0.00			0.00	19,980.00
7057.00	Plant/Maint Service Contracts	25,171.00			25,171.00	0.00
7065	Plant/Maintenance Supplies	0.00			0.00	14,982.00
7065.00	Plant/Maintenance Supplies	8,813.00			8,813.00	0.00
7066	Plant/Maint Building Repr/Main	0.00			0.00	5,202.00
7066.00	Plant/Maint Building Repr/Main	15,742.00			15,742.00	0.00
7067	Plant/Maint Ground Maintenance	0.00			0.00	16,559.00
7067.00	Plant/Maint Ground Maintenance	14,553.00			14,553.00	0.00
7070	Plant/Maint Equipment Rental	0.00			0.00	3,111.00
7070.00	Plant/Maint Equipment Rental	3,711.00			3,711.00	0.00
7073	Plant/Maint Equip Repr/Maint	0.00			0.00	20,431.00
7073.00	Plant/Maint Equip Repr/Maint	6,449.00			6,449.00	0.00
7091	Property Insurance	0.00			0.00	19,287.00
7091.00	Property Insurance	47,108.00			47,108.00	0.00
7093	Real Estate Taxes	0.00			0.00	76,347.00
7093.00	Real Estate Taxes	71,182.00			71,182.00	0.00
7094	Personal Property Taxes	0.00			0.00	2,202.00
7094.00	Personal Property Taxes	1,887.00			1,887.00	0.00
7095	Business Tax	0.00			0.00	33,534.00
7096	State & County Taxes	0.00			0.00	40,000.00
7105.05	Admin/Gen. Med Rec Purch Srv	301.00			301.00	335.00
7110	Admin Wages - Administrator	0.00			0.00	130,072.00
7110.00	Admin Wages - Administrator	139,744.00			139,744.00	0.00
7110.1	Admin Wages - Admin Other	0.00			0.00	354,566.00
7110.10	Admin Wages - Admin Other	390,571.00			390,571.00	0.00
7115.01	Admin Wages Holiday	100.00			100.00	0.00
7120	Administrartion Payroll Taxes	0.00			0.00	41,118.00
7120.00	Administrartion Payroll Taxes	41,671.00			41,671.00	0.00
7125	Administration Workers Comp	0.00			0.00	208,895.00
7125.00	Administration Workers Comp	191,699.00			191,699.00	0.00
7130	Administration Group Insurance	0.00			0.00	440,617.00

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7130.00	Administration Group Insurance	429,980.00			429,980.00	0.00
7137.01	Administration 401k Admin Fees	3,980.00			3,980.00	2,145.00
7138	Admin/Gen Employment Expense	0.00			0.00	2,696.00
7138.00	Admin/Gen Employment Expense	2,497.00		765.00	3,262.00	0.00
7139	Admin/Gen Employee Want Ads	0.00			0.00	4,562.00
7139.00	Admin/Gen Employee Want Ads	20,604.00			20,604.00	0.00
7141	Admin/Gen Employee Expense	0.00			0.00	11,445.00
7141.00	Admin/Gen Employee Expense	8,099.00			8,099.00	0.00
7143	Admin/General Legal Fees	0.00			0.00	21,467.00
7143.00	Admin/General Legal Fees	43,519.00		(765.00)	42,754.00	0.00
7144	Admin/General Accounting Fees	0.00			0.00	12,487.00
7144.00	Admin/General Accounting Fees	4,925.00			4,925.00	11,926.00
7145	Admin/General Data Processing	0.00			0.00	109,268.00
7145.00	Admin/General Data Processing	128,090.00			128,090.00	0.00
7146	Admin/General Professional Srv	0.00			0.00	14,821.00
7146.00	Admin/General Professional Srv	10,584.00			10,584.00	(11,926.00)
7147	Admin/General Bank Fees	0.00			0.00	9,797.00
7147.00	Admin/General Bank Fees	11,463.00			11,463.00	0.00
7151	Admin/Gen Advertising/Mrktng	0.00			0.00	7,427.00
7151.00	Admin/Gen Advertising/Mrktng	1,770.00			1,770.00	0.00
7156	Admin/General Mileage	0.00			0.00	1,716.00
7156.00	Admin/General Mileage	2,285.00			2,285.00	0.00
7157	Administration/General Insura	0.00			0.00	83,790.00
7157.00	Administration/General Insura	97,737.00			97,737.00	0.00
7158.01	Provider Tax	532,571.00			532,571.00	549,530.00
7165	Admin/General Office Supplies	0.00			0.00	7,588.00
7165.00	Admin/General Office Supplies	6,772.00			6,772.00	0.00
7165.65	Admin/General Med Rec Supplies	0.00			0.00	36.00
7173	Admin/General Equip Repr/Maint	0.00			0.00	1,422.00
7173.00	Admin/General Equip Repr/Maint	1,992.00			1,992.00	0.00
7180	Admin/Gen Meetings & Seminars	0.00			0.00	366.00
7180.00	Admin/Gen Meetings & Seminars	659.00			659.00	0.00
7181	Admin/General Dues & Subscript	0.00			0.00	7,032.00
7181.00	Admin/General Dues & Subscript	9,558.00		(758.00)	8,800.00	0.00
7182.04	Business Meals	0.00			0.00	4,361.00
7183	Admin/General Licenses	0.00			0.00	1,615.00
7183.00	Admin/General Licenses	1,961.00			1,961.00	0.00
7184	Admin/General Copier Equip/Sup	0.00			0.00	14,807.00
7184.00	Admin/General Copier Equip/Sup	14,594.00			14,594.00	0.00
7185	Admin/General Printing	0.00			0.00	495.00
7185.00	Admin/General Printing	247.00			247.00	0.00
7186	Admin/General Postage	0.00			0.00	2,819.00
7186.00	Admin/General Postage	1,932.00			1,932.00	0.00
7187	Admin/General Inservice/Trning	0.00			0.00	185.00
7190	Administration/General Misc.	0.00		758.00	758.00	20.00
7191	Admin/General Bad Debt Expense	0.00			0.00	194,500.00
7191.00	Admin/General Bad Debt Expense	190,000.00			190,000.00	0.00
7300	Covid 19 Nursing Supplies	0.00			0.00	45,728.00
7300.00	Covid 19 Nursing Supplies	12,441.00			12,441.00	0.00
7301	Covid 19 Housekeeping Supplies	0.00			0.00	9,911.00
7301.00	Covid 19 Housekeeping Supplies	6,760.00			6,760.00	0.00
7302	Covid 19 OTC Supplies	0.00			0.00	2,736.00
7302.00	Covid 19 OTC Supplies	262.00			262.00	0.00
7303	Covid 19 Employee Meals	0.00			0.00	3,891.00
7303.00	Covid 19 Employee Meals	9,069.00			9,069.00	0.00
7304	Covid 19 Medical Supplies	0.00			0.00	33,341.00
7304.00	Covid 19 Medical Supplies	10,539.00			10,539.00	0.00
7306	Covid 19 Chemical Supplies	0.00			0.00	2,510.00
7306.00	Covid 19 Chemical Supplies	4,202.00			4,202.00	0.00
7307	Covid 19 Maintenance Supplies	0.00			0.00	5,273.00
7307.00	Covid 19 Maintenance Supplies	6,906.00			6,906.00	0.00
7308	Covid 19 Maintenance Services	0.00			0.00	4,058.00
7308.00	Covid 19 Maintenance Services	428.00			428.00	0.00
8005	Physical Therapy Purchased Srv	0.00			0.00	230,393.00
8005.00	Physical Therapy Purchased Srv	278,673.00			278,673.00	0.00
8065	Physical Therapy Supplies	0.00			0.00	10,158.00

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8065.00	Physical Therapy Supplies	9,754.00			9,754.00	0.00
8072.00	Physical Therapy Sml Equip Pur	492.00			492.00	0.00
8105	Occup Therapy Purchased Srv	0.00			0.00	220,288.00
8105.00	Occup Therapy Purchased Srv	237,186.00			237,186.00	0.00
8165.00	Occupational Therapy Supplies	78.00			78.00	0.00
8205	Speech/Audiology Purch Srv	0.00			0.00	113,655.00
8205.00	Speech/Audiology Purch Srv	45,739.00			45,739.00	0.00
8305	Laboratory Purchased Service	0.00			0.00	27,606.00
8305.00	Laboratory Purchased Service	22,605.00			22,605.00	0.00
8405	Oxygen/Resp Therapy Purch Srv	0.00			0.00	10,041.00
8405.00	Oxygen/Resp Therapy Purch Srv	8,374.00			8,374.00	0.00
8465	Oxygen Supplies	0.00			0.00	5,973.00
8465.00	Oxygen Supplies	10,385.00			10,385.00	0.00
8505	Pharmacy Consultant	0.00			0.00	9,295.00
8505.00	Pharmacy Consultant	9,477.00			9,477.00	0.00
8565	Pharmacy Medications OTC	0.00			0.00	16,590.00
8565.00	Pharmacy Medications OTC	20,669.00			20,669.00	0.00
8566	Pharmacy Legend Drugs/ Prescr	0.00			0.00	160,064.00
8566.00	Pharmacy Legend Drugs/ Prescr	177,464.00			177,464.00	0.00
8567	Pharmacy Not Covered	0.00			0.00	9,926.00
8567.00	Pharmacy Not Covered	11,481.00			11,481.00	0.00
8568	Pharmacy - Vaccine Residents	0.00			0.00	3,082.00
8568.00	Pharmacy - Vaccine Residents	431.00			431.00	0.00
8568.01	Pharmacy - Vaccines Employee	0.00			0.00	965.00
8665	Medical Supplies Billable	0.00			0.00	317.00
8665.00	Medical Supplies Billable	11.00			11.00	0.00
8666	Medical Supplies Wound Care	0.00			0.00	7,781.00
8666.00	Medical Supplies Wound Care	2,613.00			2,613.00	0.00
8667	Medical Supplies Incontinent	0.00			0.00	29,988.00
8667.00	Medical Supplies Incontinent	41,075.00			41,075.00	0.00
8668	Medical Supplies House Stock	0.00			0.00	57,386.00
8668.00	Medical Supplies House Stock	128,731.00			128,731.00	0.00
8705	Other Physician Services	0.00			0.00	865.00
8705.00	Other Physician Services	81.00			81.00	0.00
8765	Enteral Supplies	0.00			0.00	5,979.00
8765.00	Enteral Supplies	4,882.00			4,882.00	0.00
8805	IV Infusion Therapy	0.00			0.00	7,984.00
8805.00	IV Infusion Therapy	10,466.00			10,466.00	0.00
8865	IV Therapy Supplies	0.00			0.00	7,817.00
8967	X Ray	0.00			0.00	9,483.00
8967.00	X Ray	3,424.00			3,424.00	0.00
8968	Ambulance	0.00			0.00	2,166.00
8968.00	Ambulance	2,366.00			2,366.00	0.00
9010	Building Rent	0.00			0.00	402,233.00
9010.00	Building Rent	414,299.00			414,299.00	0.00
9020	Interest Expense	0.00			0.00	591.00
9020.00	Interest Expense	5.00			5.00	0.00
9210	DEPR EXPENSE BUILDING	0.00			0.00	35,000.00
9210.00	DEPR EXPENSE BUILDING	48,000.00			48,000.00	0.00
9215	DEPR EXPENSE EQUIPMENT	0.00			0.00	35,000.00
9215.00	DEPR EXPENSE EQUIPMENT	48,000.00			48,000.00	0.00
Marcum 3	Cell Phone Expense	0.00		5,420.00	5,420.00	4,790.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		(1,791,011.00)		0.00	(1,791,011.00)	(164,623.00)

Client: Windsor Health and Rehabilitation Center
 Engagement: Medicaid - Windsor Health & Rehab Center
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - Grouping Report - P&L

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
7110	Admin Wages - Administrator	0.00		0.00	0.00	130,072.00
7110.00	Admin Wages - Administrator	139,744.00		0.00	139,744.00	0.00
Subtotal [2]	Administrators	<u>139,744.00</u>		<u>0.00</u>	<u>139,744.00</u>	<u>130,072.00</u>
Subgroup : [4]	Other Administrative Salaries					
7110.1	Admin Wages - Admin Other	0.00		0.00	0.00	354,566.00
7110.10	Admin Wages - Admin Other	390,571.00		0.00	390,571.00	0.00
7115.01	Admin Wages Holiday	100.00		0.00	100.00	0.00
Subtotal [4]	Other Administrative Salaries	<u>390,671.00</u>		<u>0.00</u>	<u>390,671.00</u>	<u>354,566.00</u>
Subgroup : [5C]	Dietary Workers					
6710	Dietary Wages	0.00		0.00	0.00	350,172.00
6710.00	Dietary Wages	326,014.00		0.00	326,014.00	0.00
6715	Dietary Non Productive	0.00		0.00	0.00	31,396.00
6715.00	Dietary Non Productive	11,104.00		0.00	11,104.00	0.00
6715.01	Dietary Holiday	100.00		0.00	100.00	0.00
Subtotal [5C]	Dietary Workers	<u>337,218.00</u>		<u>0.00</u>	<u>337,218.00</u>	<u>381,568.00</u>
Subgroup : [6B]	Other Housekeeping Workers					
6610	Housekeeping Wages	0.00		0.00	0.00	200,543.00
6610.00	Housekeeping Wages	187,666.00		0.00	187,666.00	0.00
6615	Housekeeping Non Productive	0.00		0.00	0.00	24,085.00
6615.00	Housekeeping Non Productive	13,826.00		0.00	13,826.00	0.00
Subtotal [6B]	Other Housekeeping Workers	<u>201,492.00</u>		<u>0.00</u>	<u>201,492.00</u>	<u>233,628.00</u>
Subgroup : [7B]	Other Maintenance Workers					
7010	Plant/Maintenance Wages	0.00		0.00	0.00	32,989.00
7010.00	Plant/Maintenance Wages	81,996.00		0.00	81,996.00	0.00
Subtotal [7B]	Other Maintenance Workers	<u>81,996.00</u>		<u>0.00</u>	<u>81,996.00</u>	<u>32,989.00</u>
Subgroup : [8B]	Other Laundry Workers					
6810	Laundry Wages	0.00		0.00	0.00	26,784.00
6810.00	Laundry Wages	14,919.00		0.00	14,919.00	0.00
6815	Laundry Non Productive	0.00		0.00	0.00	5,048.00
Subtotal [8B]	Other Laundry Workers	<u>14,919.00</u>		<u>0.00</u>	<u>14,919.00</u>	<u>31,832.00</u>
Subgroup : [12B1]	RNs - Direct Care					
6410.1	Nursing Wages RN Non Distinct	0.00		0.00	0.00	398,110.00
6410.10	Nursing Wages RN Non Distinct	654,294.00		0.00	654,294.00	0.00
Subtotal [12B1]	RNs - Direct Care	<u>654,294.00</u>		<u>0.00</u>	<u>654,294.00</u>	<u>398,110.00</u>
Subgroup : [12B2]	RNs - Administrative					
6510	Nursing Administration Wages	0.00		0.00	0.00	223,355.00
6510.00	Nursing Administration Wages	181,102.00		0.00	181,102.00	0.00
Subtotal [12B2]	RNs - Administrative	<u>181,102.00</u>		<u>0.00</u>	<u>181,102.00</u>	<u>223,355.00</u>
Subgroup : [12C1]	LPNs - Direct Care					
6410.2	Nursing Wages LPN Non Distinct	0.00		0.00	0.00	734,555.00
6410.20	Nursing Wages LPN Non Distinct	386,929.00		0.00	386,929.00	0.00
Subtotal [12C1]	LPNs - Direct Care	<u>386,929.00</u>		<u>0.00</u>	<u>386,929.00</u>	<u>734,555.00</u>
Subgroup : [12D]	Aides and Attendants					
6410.3	Nursing Wages CNA Non Distinct	0.00		0.00	0.00	1,082,458.00
6410.30	Nursing Wages CNA Non Distinct	1,005,267.00		0.00	1,005,267.00	0.00
6415	Nursing Non Productive	0.00		0.00	0.00	207,671.00
6415.00	Nursing Non Productive	70,144.00		0.00	70,144.00	0.00
Subtotal [12D]	Aides and Attendants	<u>1,075,411.00</u>		<u>0.00</u>	<u>1,075,411.00</u>	<u>1,290,129.00</u>
Subgroup : [12H]	Recreation Workers					
6110	Activities Wages	0.00		0.00	0.00	82,600.00
6110.00	Activities Wages	72,680.00		0.00	72,680.00	0.00
Subtotal [12H]	Recreation Workers	<u>72,680.00</u>		<u>0.00</u>	<u>72,680.00</u>	<u>82,600.00</u>
Subgroup : [12M]	Social Workers/Case Management					
6210	Social Service Wages	0.00		0.00	0.00	49,272.00
6210.00	Social Service Wages	57,306.00		0.00	57,306.00	0.00
6215	Social Service Non Productive	0.00		0.00	0.00	1,952.00
6215.00	Social Service Non Productive	581.00		0.00	581.00	0.00
Subtotal [12M]	Social Workers/Case Management	<u>57,887.00</u>		<u>0.00</u>	<u>57,887.00</u>	<u>51,224.00</u>
Total [10-A]	Salaries and Wages	<u>3,594,347.00</u>		<u>0.00</u>	<u>3,594,347.00</u>	<u>3,944,628.00</u>
Group : [13-B]	Professional Fees					
Subgroup : [2]	Dentist					
6540	Nursing/Dental Consult Fees	0.00		0.00	0.00	11,852.00
6540.00	Nursing/Dental Consult Fees	11,815.00		0.00	11,815.00	0.00
Subtotal [2]	Dentist	<u>11,815.00</u>		<u>0.00</u>	<u>11,815.00</u>	<u>11,852.00</u>
Subgroup : [3]	Pharmacist					
6505	Pharmacy Consultant	0.00		0.00	0.00	8,295.00
6505.00	Pharmacy Consultant	9,477.00		0.00	9,477.00	0.00
Subtotal [3]	Pharmacist	<u>9,477.00</u>		<u>0.00</u>	<u>9,477.00</u>	<u>8,295.00</u>
Subgroup : [5A]	PT - Resident Care					
6005	Physical Therapy Purchased Srv	0.00		0.00	0.00	230,393.00
6005.00	Physical Therapy Purchased Srv	278,673.00		0.00	278,673.00	0.00
Subtotal [5A]	PT - Resident Care	<u>278,673.00</u>		<u>0.00</u>	<u>278,673.00</u>	<u>230,393.00</u>
Subgroup : [6]	Social Worker					
6205	Social Service Purc. Service	0.00		0.00	0.00	2,546.00
Subtotal [6]	Social Worker	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>2,546.00</u>
Subgroup : [8A]	Medical Director					
6550	Nursing Admin Medical Director	0.00		0.00	0.00	30,600.00
6550.00	Nursing Admin Medical Director	30,600.00		0.00	30,600.00	0.00
Subtotal [8A]	Medical Director	<u>30,600.00</u>		<u>0.00</u>	<u>30,600.00</u>	<u>30,600.00</u>
Subgroup : [8E]	Other					
6705	Other Physician Services	0.00		0.00	0.00	865.00
6705.00	Other Physician Services	81.00		0.00	81.00	0.00
Subtotal [8E]	Other	<u>81.00</u>		<u>0.00</u>	<u>81.00</u>	<u>865.00</u>

Subgroup : [9A]	ST - Resident Care				
8205	Speech/Audiology Purch Srv	0.00	0.00	0.00	113,655.00
8205 00	Speech/Audiology Purch Srv	45,739.00	0.00	45,739.00	0.00
Subtotal [9A]	ST - Resident Care	45,739.00	0.00	45,739.00	113,655.00
Subgroup : [10A]	OT - Resident Care				
8105	Occup Therapy Purchased Srv	0.00	0.00	0.00	220,288.00
8105 00	Occup Therapy Purchased Srv	237,186.00	0.00	237,186.00	0.00
Subtotal [10A]	OT - Resident Care	237,186.00	0.00	237,186.00	220,288.00
Subgroup : [11A1]	RN's - Direct Care				
8405 1	Nsg Agency RN Non Distinct	0.00	0.00	0.00	128,863.00
8405 10	Nsg Agency RN Non Distinct	384,057.00	0.00	384,057.00	0.00
8505	Nursing Admin Purchased Srv	0.00	0.00	0.00	12,500.00
8505 00	Nursing Admin Purchased Srv	31,200.00	0.00	31,200.00	0.00
Subtotal [11A1]	RN's - Direct Care	415,257.00	0.00	415,257.00	141,363.00
Subgroup : [11B1]	LPN's - Direct Care				
8305 2	Nursing Agency LPN Medicare	0.00	0.00	0.00	957.00
8305 20	Nursing Agency LPN Medicare	42.00	0.00	42.00	0.00
8405 2	Nsg Agency LPN Non Distinct	0.00	0.00	0.00	128,465.00
8405 20	Nsg Agency LPN Non Distinct	139,450.00	0.00	139,450.00	0.00
Subtotal [11B1]	LPN's - Direct Care	139,501.00	0.00	139,501.00	129,422.00
Subgroup : [11C]	Aides				
8405 3	Nsg Agency CNA Non Distinct	0.00	0.00	0.00	16,073.00
8405 30	Nsg Agency CNA Non Distinct	118,408.00	0.00	118,408.00	0.00
Subtotal [11C]	Aides	118,408.00	0.00	118,408.00	16,073.00
Subgroup : [12]	Other				
8405	Oxygen/Resp Therapy Purch Srv	0.00	0.00	0.00	10,041.00
Subtotal [12]	Other	0.00	0.00	0.00	10,041.00
Total [13-B]	Professional Fees	1,286,735.00	0.00	1,286,735.00	916,793.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
7125	Administration Workers Comp	0.00	0.00	0.00	208,895.00
7125 00	Administration Workers Comp	191,899.00	0.00	191,899.00	0.00
Subtotal [1A1]	Workmen's Compensation	191,899.00	0.00	191,899.00	208,895.00
Subgroup : [1A4]	Social Security (FICA)				
8120	Activities Payroll Taxes	0.00	0.00	0.00	6,996.00
8120 00	Activities Payroll Taxes	6,474.00	0.00	6,474.00	0.00
8220	Social Service Payroll Taxes	0.00	0.00	0.00	4,729.00
8220 00	Social Service Payroll Taxes	4,199.00	0.00	4,199.00	0.00
8420	Nsg Payroll Taxes Non Distinct	0.00	0.00	0.00	217,928.00
8420 00	Nsg Payroll Taxes Non Distinct	181,328.00	0.00	181,328.00	0.00
8520	Nursing Admin Payroll Taxes	0.00	0.00	0.00	19,109.00
8520 00	Nursing Admin Payroll Taxes	218,872.00	0.00	218,872.00	0.00
8720	Dietary Payroll Taxes	0.00	0.00	0.00	39,448.00
8720 00	Dietary Payroll Taxes	30,709.00	0.00	30,709.00	0.00
8820	Laundry Payroll Taxes	0.00	0.00	0.00	3,194.00
8820 00	Laundry Payroll Taxes	1,508.00	0.00	1,508.00	0.00
8920	Housekeeping Taxes	0.00	0.00	0.00	21,040.00
8920 00	Housekeeping Taxes	18,216.00	0.00	18,216.00	0.00
7020	Plant/Maint Payroll Taxes	0.00	0.00	0.00	2,833.00
7020 00	Plant/Maint Payroll Taxes	6,838.00	0.00	6,838.00	0.00
7120	Administration Payroll Taxes	0.00	0.00	0.00	41,118.00
7120 00	Administration Payroll Taxes	41,671.00	0.00	41,671.00	0.00
Subtotal [1A4]	Social Security (FICA)	509,615.00	0.00	509,615.00	356,395.00
Subgroup : [1A5]	Health Insurance				
8130	Activities Group Insurance	0.00	0.00	0.00	(7,801.00)
8130 00	Activities Group Insurance	(4,996.00)	0.00	(4,996.00)	0.00
8230	Social Service Group Insurance	0.00	0.00	0.00	0.00
8430	Nsg Grp Insurance Non Distinct	0.00	0.00	0.00	(69,204.00)
8430 00	Nsg Grp Insurance Non Distinct	(64,334.00)	0.00	(64,334.00)	0.00
8530	Nursing Admin Group Insurance	0.00	0.00	0.00	(10,954.00)
8530 00	Nursing Admin Group Insurance	(9,308.00)	0.00	(9,308.00)	0.00
8730	Dietary Group Insurance	0.00	0.00	0.00	(8,832.00)
8730 00	Dietary Group Insurance	(4,787.00)	0.00	(4,787.00)	0.00
8830	Laundry Group Insurance	0.00	0.00	0.00	(527.00)
8830 00	Laundry Group Insurance	(166.00)	0.00	(166.00)	0.00
8930	Housekeeping Group Insurance	0.00	0.00	0.00	(6,713.00)
8930 00	Housekeeping Group Insurance	(4,318.00)	0.00	(4,318.00)	0.00
7030	Plant/Maint Group Insurance	0.00	0.00	0.00	(2,204.00)
7030 00	Plant/Maint Group Insurance	(2,901.00)	0.00	(2,901.00)	0.00
7130	Administration Group Insurance	0.00	0.00	0.00	440,617.00
7130 00	Administration Group Insurance	429,980.00	0.00	429,980.00	0.00
Subtotal [1A5]	Health Insurance	332,874.00	0.00	332,874.00	334,382.00
Subgroup : [1A7]	Pensions				
7137 01	Administration 401k Admin Fees	3,980.00	0.00	3,980.00	2,145.00
Subtotal [1A7]	Pensions	3,980.00	0.00	3,980.00	2,145.00
Subgroup : [1A8]	Other				
7138	Admin/Gen Employment Expense	0.00	0.00	0.00	2,696.00
7138 00	Admin/Gen Employment Expense	2,497.00	765.00	3,262.00	0.00
7141 00	Admin/Gen Employee Expense	8,099.00	0.00	8,099.00	0.00
Subtotal [1A8]	Other	10,596.00	765.00	11,361.00	2,696.00
Subgroup : [1C]	Bad Debts				
7191	Admin/General Bad Debt Expense	0.00	0.00	0.00	194,500.00
7191 00	Admin/General Bad Debt Expense	190,000.00	0.00	190,000.00	0.00
Subtotal [1C]	Bad Debts	190,000.00	0.00	190,000.00	194,500.00
Subgroup : [1D]	Accounting and Auditing				
7144	Admin/General Accounting Fees	0.00	0.00	0.00	12,487.00
7144 00	Admin/General Accounting Fees	4,925.00	0.00	4,925.00	11,926.00
7148 00	Admin/General Professional Srv	10,584.00	0.00	10,584.00	(11,926.00)
Subtotal [1D]	Accounting and Auditing	15,509.00	0.00	15,509.00	12,487.00
Subgroup : [1E]	Legal				
7143	Admin/General Legal Fees	0.00	0.00	0.00	21,467.00
7143 00	Admin/General Legal Fees	43,519.00	(765.00)	42,754.00	0.00
Subtotal [1E]	Legal	43,519.00	(765.00)	42,754.00	21,467.00
Subgroup : [1G]	Office Supplies				
7185	Admin/General Office Supplies	0.00	0.00	0.00	7,588.00

7165.00	Admin/General Office Supplies	6,772.00	0.00	6,772.00	0.00
7173	Admin/General Equip Repr/Maint	0.00	0.00	0.00	1,422.00
7173.00	Admin/General Equip Repr/Maint	1,992.00	0.00	1,992.00	0.00
7184	Admin/General Copier Equip/Sup	0.00	0.00	0.00	14,807.00
7184.00	Admin/General Copier Equip/Sup	14,594.00	0.00	14,594.00	0.00
7185	Admin/General Printing	0.00	0.00	0.00	495.00
7185.00	Admin/General Printing	247.00	0.00	247.00	0.00
Subtotal [1G]	Office Supplies	23,605.00	0.00	23,605.00	24,312.00
Subgroup : [1H1]	Telephone and Telegraph				
7050	Plant/ Maintenance Telephone	0.00	0.00	0.00	27,718.00
7050.00	Plant/ Maintenance Telephone	36,276.00	(5,420.00)	30,856.00	0.00
Subtotal [1H1]	Telephone and Telegraph	36,276.00	(5,420.00)	30,856.00	27,718.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Mercur 3	Cell Phone Expense	0.00	5,420.00	5,420.00	4,790.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	5,420.00	5,420.00	4,790.00
Subgroup : [1K1]	Income Taxes				
7090	State & County Taxes	0.00	0.00	0.00	40,000.00
Subtotal [1K1]	Income Taxes	0.00	0.00	0.00	40,000.00
Subgroup : [1K3]	Resident Day User Fee				
7158.01	Provider Tax	532,571.00	0.00	532,571.00	549,530.00
Subtotal [1K3]	Resident Day User Fee	532,571.00	0.00	532,571.00	549,530.00
Subgroup : [1J]	Corporation Business Taxes				
7095	Business Tax	0.00	0.00	0.00	33,534.00
Subtotal [1J]	Corporation Business Taxes	0.00	0.00	0.00	33,534.00
Total [15]	Expenditures Other than Salaries	1,890,244.00	0.00	1,890,244.00	1,812,851.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [4]	Employee Travel				
7158	Admin/General Mileage	0.00	0.00	0.00	1,716.00
7158.00	Admin/General Mileage	2,285.00	0.00	2,285.00	0.00
Subtotal [4]	Employee Travel	2,285.00	0.00	2,285.00	1,716.00
Subgroup : [5]	Education Expense				
6582	Nursing Admin Travel/Seminar	0.00	0.00	0.00	(143.00)
6583	Nursing Admin Education	0.00	0.00	0.00	3,333.00
6583.00	Nursing Admin Education	1,530.00	0.00	1,530.00	0.00
7180	Admin/Gen Meetings & Seminars	0.00	0.00	0.00	366.00
7180.00	Admin/Gen Meetings & Seminars	659.00	0.00	659.00	0.00
7187	Admin/General Inservice/Trning	0.00	0.00	0.00	185.00
Subtotal [5]	Education Expense	2,189.00	0.00	2,189.00	3,741.00
Subgroup : [M1]	Advertising Help Wanted				
7130	Admin/Gen Employee Want Ads	0.00	0.00	0.00	4,562.00
7130.00	Admin/Gen Employee Want Ads	20,604.00	0.00	20,604.00	0.00
Subtotal [M1]	Advertising Help Wanted	20,604.00	0.00	20,604.00	4,562.00
Subgroup : [M3]	Advertising Other				
7151	Admin/Gen Advertising/Marketing	0.00	0.00	0.00	7,427.00
7151.00	Admin/Gen Advertising/Marketing	1,770.00	0.00	1,770.00	0.00
Subtotal [M3]	Advertising Other	1,770.00	0.00	1,770.00	7,427.00
Subgroup : [M5]	Medical Records				
7165.05	Admin/Gen. Med Rec Purch Srv	301.00	0.00	301.00	335.00
7165.05	Admin/General Med Rec Supplies	0.00	0.00	0.00	36.00
Subtotal [M5]	Medical Records	301.00	0.00	301.00	371.00
Subgroup : [M6]	Barber and Beauty Supplies				
5115.00	Beauty/Barber	67.00	0.00	67.00	0.00
Subtotal [M6]	Barber and Beauty Supplies	67.00	0.00	67.00	0.00
Subgroup : [M7]	Postage				
7186	Admin/General Postage	0.00	0.00	0.00	2,819.00
7186.00	Admin/General Postage	1,932.00	0.00	1,932.00	0.00
Subtotal [M7]	Postage	1,932.00	0.00	1,932.00	2,819.00
Subgroup : [M8]	Dues				
6581	Nursing Admin Dues/Subscript.	0.00	0.00	0.00	310.00
7181	Admin/General Dues & Subscript	0.00	0.00	0.00	7,032.00
7181.00	Admin/General Dues & Subscript	9,558.00	(758.00)	8,800.00	0.00
Subtotal [M8]	Dues	9,558.00	(758.00)	8,800.00	7,342.00
Subgroup : [M11]	Services Provided by Contract				
7145	Admin/General Data Processing	0.00	0.00	0.00	109,268.00
7145.00	Admin/General Data Processing	128,090.00	0.00	128,090.00	0.00
7146	Admin/General Professional Srv	0.00	0.00	0.00	14,821.00
Subtotal [M11]	Services Provided by Contract	128,090.00	0.00	128,090.00	124,089.00
Subgroup : [M13]	Other				
7141	Admin/Gen Employee Expense	0.00	0.00	0.00	11,445.00
7147	Admin/General Bank Fees	0.00	0.00	0.00	6,797.00
7147.00	Admin/General Bank Fees	11,483.00	0.00	11,483.00	0.00
7182.04	Business Meals	0.00	0.00	0.00	4,361.00
7183	Admin/General Licenses	0.00	0.00	0.00	1,815.00
7183.00	Admin/General Licenses	1,961.00	0.00	1,961.00	0.00
7100	Administration/General Misc	0.00	758.00	758.00	20.00
Subtotal [M13]	Other	13,424.00	758.00	14,182.00	27,238.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	180,220.00	0.00	180,220.00	179,305.00
Group : [16]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
6787	Dietary Raw Food	0.00	0.00	0.00	163,639.00
6787.00	Dietary Raw Food	193,443.00	0.00	193,443.00	0.00
6788	Dietary Food Supplements	0.00	0.00	0.00	24,460.00
6788.00	Dietary Food Supplements	34,457.00	0.00	34,457.00	0.00
Subtotal [2A1]	Raw Food	227,900.00	0.00	227,900.00	218,399.00
Subgroup : [2A2]	Non-Food Supplies				
1045	Dietary Inventory	0.00	0.00	0.00	17.00
1045.00	Dietary Inventory	17.00	0.00	17.00	0.00
6765	Dietary Supplies Non Food	0.00	0.00	0.00	26,140.00
6765.00	Dietary Supplies Non Food	32,554.00	0.00	32,554.00	0.00

6766	Dietary Chemicals	0.00	0.00	0.00	5,058.00
6766.00	Dietary Chemicals	4,569.00	0.00	4,569.00	0.00
Subtotal [2A2]	Non-Food Supplies	37,240.00	0.00	37,240.00	31,215.00
Subgroup : [2B]	Purchased Services				
6705	Dietary Purchased Services	0.00	0.00	0.00	204.00
6705.00	Dietary Purchased Services	479.00	0.00	479.00	0.00
Subtotal [2B]	Purchased Services	479.00	0.00	479.00	204.00
Subgroup : [2C]	Other				
6770	Dietary Equipment Rental	0.00	0.00	0.00	2,348.00
6770.00	Dietary Equipment Rental	3,092.00	0.00	3,092.00	0.00
6772.00	Dietary Small Equipment Purch	(380.00)	0.00	(380.00)	0.00
6773	Dietary Equipment Repair/Main	0.00	0.00	0.00	5,617.00
6773.00	Dietary Equipment Repair/Main	870.00	0.00	870.00	0.00
7303	Covid 19 Employee Meals	0.00	0.00	0.00	3,891.00
7303.00	Covid 19 Employee Meals	0,089.00	0.00	0,069.00	0.00
Subtotal [2C]	Other	12,651.00	0.00	12,651.00	11,856.00
Total [18]	Dietary Basis for Allocation of Costs	276,270.00	0.00	276,270.00	281,674.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, Ironed,,				
6867	Laundry/Linen	0.00	0.00	0.00	3,137.00
Subtotal [3A1]	Bed Linens, etc...washed, Ironed,,	0.00	0.00	0.00	3,137.00
Subgroup : [3C]	Other				
6865.00	Laundry Supplies	183.00	0.00	183.00	0.00
6866	Laundry Chemicals	0.00	0.00	0.00	3,491.00
6866.00	Laundry Chemicals	4,238.00	0.00	4,238.00	0.00
6873	Laundry Equipment Repair/Main	0.00	0.00	0.00	820.00
Subtotal [3C]	Other	4,421.00	0.00	4,421.00	4,311.00
Total [19]	Laundry-Basis for Allocation of Costs	4,421.00	0.00	4,421.00	7,448.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
6965	Housekeeping Supplies	0.00	0.00	0.00	4,064.00
6965.00	Housekeeping Supplies	957.00	0.00	957.00	0.00
6966	Housekeeping Chemicals	0.00	0.00	0.00	4,430.00
6966.00	Housekeeping Chemicals	10,213.00	0.00	10,213.00	0.00
6967	Housekeeping Paper/Plastic	0.00	0.00	0.00	10,914.00
6967.00	Housekeeping Paper/Plastic	12,452.00	0.00	12,452.00	0.00
6972	Housekeeping Smll Equip. Purch	0.00	0.00	0.00	148.00
7301	Covid 19 Housekeeping Supplies	0.00	0.00	0.00	8,911.00
7301.00	Covid 19 Housekeeping Supplies	6,780.00	0.00	6,780.00	0.00
Subtotal [4A1]	In-House Care Supplies	30,382.00	0.00	30,382.00	35,367.00
Subgroup : [4B]	Purchased Services				
6805.00	Laundry Purchased Service	183.00	0.00	183.00	0.00
Subtotal [4B]	Purchased Services	183.00	0.00	183.00	0.00
Subgroup : [4C]	Other				
7308	Covid 19 Chemical Supplies	0.00	0.00	0.00	2,510.00
7308.00	Covid 19 Chemical Supplies	4,202.00	0.00	4,202.00	0.00
Subtotal [4C]	Other	4,202.00	0.00	4,202.00	2,510.00
Subgroup : [5A2]	Purchased From				
8565	Pharmacy Medications OTC	0.00	0.00	0.00	16,580.00
8565.00	Pharmacy Medications OTC	20,699.00	0.00	20,699.00	0.00
8566	Pharmacy Legend Drugs/ Prescr	0.00	0.00	0.00	160,084.00
8566.00	Pharmacy Legend Drugs/ Prescr	177,464.00	0.00	177,464.00	0.00
8567	Pharmacy Nol Covered	0.00	0.00	0.00	9,926.00
8567.00	Pharmacy Nol Covered	11,481.00	0.00	11,481.00	0.00
8568	Pharmacy - Vaccine Residents	0.00	0.00	0.00	3,082.00
8568.00	Pharmacy - Vaccine Residents	431.00	0.00	431.00	0.00
8586.01	Pharmacy - Vaccines Employee	0.00	0.00	0.00	965.00
Subtotal [5A2]	Purchased From	210,045.00	0.00	210,045.00	180,627.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
6470	Nursing Equipment Rental (Non	0.00	0.00	0.00	21,907.00
6470.00	Nursing Equipment Rental (Non	20,584.00	0.00	20,584.00	0.00
6480	Nursing- Patient Expense	0.00	0.00	0.00	1,521.00
6480.00	Nursing- Patient Expense	1,351.00	0.00	1,351.00	0.00
8565	Nursing Admin Supplies Non Med	0.00	0.00	0.00	2,082.00
8565.00	Nursing Admin Supplies Non Med	999.00	0.00	999.00	0.00
6570	Nursing Admin Equipment Purch	0.00	0.00	0.00	1,121.00
6570.00	Nursing Admin Equipment Purch	2,358.00	0.00	2,358.00	0.00
6572	Nursing Admin Smll Equip. Purch	0.00	0.00	0.00	8,886.00
6572.00	Nursing Admin Smll Equip. Purch	2,352.00	0.00	2,352.00	0.00
6573.00	Nursing Admin Equip Repair/Maint	2,847.00	0.00	2,847.00	0.00
7300	Covid 19 Nursing Supplies	0.00	0.00	0.00	45,728.00
7300.00	Covid 19 Nursing Supplies	12,441.00	0.00	12,441.00	0.00
7302	Covid 19 OTC Supplies	0.00	0.00	0.00	2,738.00
7302.00	Covid 19 OTC Supplies	262.00	0.00	262.00	0.00
7304	Covid 19 Medical Supplies	0.00	0.00	0.00	33,341.00
7304.00	Covid 19 Medical Supplies	10,539.00	0.00	10,539.00	0.00
8665	Medical Supplies Billable	0.00	0.00	0.00	317.00
8665.00	Medical Supplies Billable	11.00	0.00	11.00	0.00
8666	Medical Supplies Wound Care	0.00	0.00	0.00	7,781.00
8666.00	Medical Supplies Wound Care	2,613.00	0.00	2,613.00	0.00
8667	Medical Supplies Incontinent	0.00	0.00	0.00	29,988.00
8667.00	Medical Supplies Incontinent	41,075.00	0.00	41,075.00	0.00
8668	Medical Supplies House Stock	0.00	0.00	0.00	57,386.00
8668.00	Medical Supplies House Stock	128,731.00	0.00	128,731.00	0.00
8785	Enteral Supplies	0.00	0.00	0.00	5,979.00
8785.00	Enteral Supplies	4,882.00	0.00	4,882.00	0.00
Subtotal [5C]	Medical and Therapeutic Supplies	231,045.00	0.00	231,045.00	218,613.00
Subgroup : [5D]	Ambulance/Limousine				
8966	Ambulance	0.00	0.00	0.00	2,186.00
8966.00	Ambulance	2,366.00	0.00	2,366.00	0.00
Subtotal [5D]	Ambulance/Limousine	2,366.00	0.00	2,366.00	2,186.00
Subgroup : [5E2]	Oxygen - Other				
8405.00	Oxygen/Resp Therapy Purch Srv	8,374.00	0.00	8,374.00	0.00
8465	Oxygen Supplies	0.00	0.00	0.00	5,973.00
8465.00	Oxygen Supplies	10,385.00	0.00	10,385.00	0.00
Subtotal [5E2]	Oxygen - Other	18,759.00	0.00	18,759.00	5,973.00
Subgroup : [5F]	X-Rays and related radiological				
8867	X Ray	0.00	0.00	0.00	9,483.00

8067 00	X Ray	3,424.00	0.00	3,424.00	0.00
Subtotal [5F]	X-Rays and related radiological	3,424.00	0.00	3,424.00	9,483.00
Subgroup : [5H]	Laboratory				
8305	Laboratory Purchased Service	0.00	0.00	0.00	27,806.00
8305 00	Laboratory Purchased Service	22,605.00	0.00	22,605.00	0.00
Subtotal [5H]	Laboratory	22,605.00	0.00	22,605.00	27,806.00
Subgroup : [5I]	Recreation				
6185	Activities Supplies	0.00	0.00	0.00	149.00
6185 00	Activities Supplies	182.00	0.00	182.00	0.00
6186	Activities Entertainment	0.00	0.00	0.00	1,142.00
6186 00	Activities Entertainment	367.00	0.00	367.00	0.00
7053 10	Plant/Maintenance Cabls	10,628.00	0.00	10,628.00	0.00
Subtotal [5I]	Recreation	11,177.00	0.00	11,177.00	1,291.00
Subgroup : [5L]	Other				
8573	Nursing Admin Equip Repr/Maint	0.00	0.00	0.00	(428.00)
8085	Physical Therapy Supplies	0.00	0.00	0.00	10,158.00
8085 00	Physical Therapy Supplies	9,754.00	0.00	9,754.00	0.00
8072 00	Physical Therapy Sml Equip Pur	462.00	0.00	462.00	0.00
6185 00	Occupational Therapy Supplies	78.00	0.00	78.00	0.00
8805	IV Infusion Therapy	0.00	0.00	0.00	7,984.00
8805 00	IV Infusion Therapy	10,466.00	0.00	10,466.00	0.00
8865	IV Therapy Supplies	0.00	0.00	0.00	7,817.00
Subtotal [5L]	Other	20,780.00	0.00	20,780.00	25,531.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	554,978.00	0.00	554,978.00	519,167.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
7065	Plant/Maintenance Supplies	0.00	0.00	0.00	14,982.00
7065 00	Plant/Maintenance Supplies	8,813.00	0.00	8,813.00	0.00
7066	Plant/Maint Building Repr/Maint	0.00	0.00	0.00	5,202.00
7066 00	Plant/Maint Building Repr/Maint	15,742.00	0.00	15,742.00	0.00
7067	Plant/Maint Ground Maintenance	0.00	0.00	0.00	16,559.00
7070	Plant/Maint Equipment Rental	0.00	0.00	0.00	3,111.00
7070 00	Plant/Maint Equipment Rental	3,711.00	0.00	3,711.00	0.00
7073	Plant/Maint Equip Repr/Maint	0.00	0.00	0.00	20,431.00
7073 00	Plant/Maint Equip Repr/Maint	6,449.00	0.00	6,449.00	0.00
7307	Covid 19 Maintenance Supplies	0.00	0.00	0.00	5,273.00
7308	Covid 19 Maintenance Services	0.00	0.00	0.00	4,058.00
Subtotal [6A]	Repairs and Maintenance	34,716.00	0.00	34,715.00	69,616.00
Subgroup : [6B]	Heat				
7051	Plant/Maintenance Gas	0.00	0.00	0.00	31,769.00
7051 00	Plant/Maintenance Gas	40,591.00	0.00	40,591.00	0.00
Subtotal [6B]	Heat	40,591.00	0.00	40,591.00	31,769.00
Subgroup : [6C]	Light & Power				
7052	Plant/Maintenance Electricity	0.00	0.00	0.00	88,567.00
7052 00	Plant/Maintenance Electricity	119,827.00	0.00	119,827.00	0.00
Subtotal [6C]	Light & Power	119,827.00	0.00	119,827.00	88,567.00
Subgroup : [6D]	Water				
7053	Plant/Maintenance Water	0.00	0.00	0.00	21,808.00
7053 00	Plant/Maintenance Water	44,658.00	0.00	44,658.00	0.00
Subtotal [6D]	Water	44,658.00	0.00	44,658.00	21,808.00
Subgroup : [6F]	Other				
7005	Plant/Maint Purchased Service	0.00	0.00	0.00	81,980.00
7005 00	Plant/Maint Purchased Service	34,012.00	0.00	34,012.00	0.00
7053.1	Plant/Maintenance Cabls	0.00	0.00	0.00	10,292.00
7055	Plant/Maint Trash Removal	0.00	0.00	0.00	34,734.00
7055 00	Plant/Maint Trash Removal	36,386.00	0.00	36,386.00	0.00
7057	Plant/Maint Service Contracts	0.00	0.00	0.00	16,980.00
7057 00	Plant/Maint Service Contracts	25,171.00	0.00	25,171.00	0.00
7087 00	Plant/Maint Ground Maintenance	14,553.00	0.00	14,553.00	0.00
7307 00	Covid 19 Maintenance Supplies	6,906.00	0.00	6,906.00	0.00
7308 00	Covid 19 Maintenance Services	428.00	0.00	428.00	0.00
Subtotal [6F]	Other	117,459.00	0.00	117,456.00	146,988.00
Subgroup : [7B]	Building & Building Improvements				
1146 00	CapEx Land Improvements	4,216.00	0.00	4,216.00	0.00
0210	DEPR EXPENSE BUILDING	0.00	0.00	0.00	35,000.00
0210 00	DEPR EXPENSE BUILDING	48,000.00	0.00	48,000.00	0.00
Subtotal [7B]	Building & Building Improvements	52,216.00	0.00	52,216.00	35,000.00
Subgroup : [7D]	Movable Equipment				
0215	DEPR EXPENSE EQUIPMENT	0.00	0.00	0.00	35,000.00
0215 00	DEPR EXPENSE EQUIPMENT	48,000.00	0.00	48,000.00	0.00
Subtotal [7D]	Movable Equipment	48,000.00	0.00	48,000.00	35,000.00
Subgroup : [9]	Rental Payments				
0010	Building Rent	0.00	0.00	0.00	402,233.00
0010 00	Building Rent	414,299.00	0.00	414,299.00	0.00
Subtotal [9]	Rental Payments	414,299.00	0.00	414,299.00	402,233.00
Subgroup : [10A]	Real estate taxes paid by owner				
7063	Real Estate Taxes	0.00	0.00	0.00	76,347.00
7063 00	Real Estate Taxes	71,182.00	0.00	71,182.00	0.00
Subtotal [10A]	Real estate taxes paid by owner	71,182.00	0.00	71,182.00	76,347.00
Subgroup : [10C]	Personal property taxes				
7084	Personal Property Taxes	0.00	0.00	0.00	2,202.00
7084 00	Personal Property Taxes	1,887.00	0.00	1,887.00	0.00
Subtotal [10C]	Personal property taxes	1,887.00	0.00	1,887.00	2,202.00
Total [22]	Maintenance and Property	944,831.00	0.00	944,831.00	909,528.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
0020	Interest Expense	0.00	0.00	0.00	591.00
0020 00	Interest Expense	5.00	0.00	5.00	0.00
Subtotal [12D]	Other Interest Expense	5.00	0.00	5.00	591.00
Subgroup : [14A]	Insurance on Property				
7091	Property Insurance	0.00	0.00	0.00	19,287.00
7091 00	Property Insurance	47,108.00	0.00	47,108.00	0.00
Subtotal [14A]	Insurance on Property	47,108.00	0.00	47,108.00	19,287.00
Subgroup : [14C1]	Umbrella				

7157	Administration/General Insura	0.00	0.00	0.00	83,790.00
7157 00	Administration/General Insura	97,737.00	0.00	97,737.00	0.00
Subtotal [14C1]	Umbrella	97,737.00	0.00	97,737.00	83,790.00
Total [27]	Interest and Insurance	144,850.00	0.00	144,850.00	103,668.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
3300	Medicaid Routine Service-Non	0.00	0.00	0.00	(10,039,120.00)
3300 00	Medicaid Routine Service-Non	(9,959,874.00)	0.00	(9,959,874.00)	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(9,959,874.00)	0.00	(9,959,874.00)	(10,039,120.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
3305	Contractual Allowance Medical	0.00	0.00	0.00	5,183,744.00
3305 00	Contractual Allowance Medical	4,894,673.00	0.00	4,894,673.00	0.00
3325	Contractual Allowance Medical	0.00	0.00	0.00	(24,162.00)
3325 00	Contractual Allowance Medical	(40,000.00)	0.00	(40,000.00)	0.00
Subtotal [1B]	Medicaid room and board contractual allowance	4,854,673.00	0.00	4,854,673.00	5,159,582.00
Subgroup : [2B] Other states room and board contractual allowance					
5030	Other Contract Allow Ancillary	0.00	0.00	0.00	226,948.00
5035	Mgd Care Contract Allow Ancill	0.00	0.00	0.00	182,926.00
Subtotal [2B]	Other states room and board contractual allowance	0.00	0.00	0.00	409,874.00
Subgroup : [3A] Medicare Residents (All Inclusive)					
3400	Medicare Routine Service	0.00	0.00	0.00	(1,012,688.00)
3400 00	Medicare Routine Service	(1,495,088.00)	0.00	(1,495,088.00)	0.00
Subtotal [3A]	Medicare Residents (All Inclusive)	(1,495,088.00)	0.00	(1,495,088.00)	(1,012,688.00)
Subgroup : [3B] Medicare room and board contractual allowance					
3405	Contractual Allowance Medicare	0.00	0.00	0.00	(651,599.00)
3405 00	Contractual Allowance Medicare	(748,146.00)	0.00	(748,146.00)	0.00
3405 01	Contract Allow, MCA HIV	(4,756.00)	0.00	(4,756.00)	6,369.00
3415	Pending Medicare Cost Settle	0.00	0.00	0.00	(300,000.00)
3415 00	Pending Medicare Cost Settle	(180,000.00)	0.00	(180,000.00)	0.00
3425	Medicare 2% Sequestration	0.00	0.00	0.00	31,610.00
3425 00	Medicare 2% Sequestration	21,400.00	0.00	21,400.00	0.00
Subtotal [3B]	Medicare room and board contractual allowance	(911,502.00)	0.00	(911,502.00)	(913,020.00)
Subgroup : [4A] Private-pay residents and other					
3700	Private Routine Service-Non-D	0.00	0.00	0.00	(482,176.00)
3700 00	Private Routine Service-Non-D	(981,360.00)	0.00	(981,360.00)	0.00
3600	Other-Routine Service-Non Dts	0.00	0.00	0.00	(131,076.00)
3600 00	Other-Routine Service-Non Dts	(85,840.00)	0.00	(85,840.00)	0.00
3700	Managed Care Routine Service	0.00	0.00	0.00	(1,085,500.00)
3700 00	Managed Care Routine Service	(827,145.00)	(248,739.00)	(1,075,884.00)	0.00
Subtotal [4A]	Private-pay residents and other	(1,834,145.00)	(248,739.00)	(2,142,884.00)	(1,809,652.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
3205	Contractual Allowance Private	0.00	0.00	0.00	36,544.00
3205 00	Contractual Allowance Private	62,713.00	0.00	62,713.00	0.00
3605	Contractual Allowance Other N	0.00	0.00	0.00	11,536.00
3605 00	Contractual Allowance Other N	(11,890.00)	0.00	(11,890.00)	0.00
3705	Contractual Allowance Managed	0.00	0.00	0.00	(26,530.00)
3705 00	Contractual Allowance Managed	(15,553.00)	0.00	(15,553.00)	0.00
Subtotal [4B]	Private-pay room and board contractual allowance	35,470.00	0.00	35,470.00	21,550.00
Subgroup : [5A] Prescription Drugs - Medicare					
4320	Pharmacy- Medicare	0.00	0.00	0.00	(85,280.00)
4320 00	Pharmacy- Medicare	(92,001.00)	0.00	(92,001.00)	0.00
4325	Pharmacy- Vaccines B	0.00	0.00	0.00	(6,215.00)
4325 00	Pharmacy- Vaccines B	(2,327.00)	0.00	(2,327.00)	0.00
Subtotal [5A]	Prescription Drugs - Medicare	(94,328.00)	0.00	(94,328.00)	(91,495.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
4310	Pharmacy- Private	0.00	0.00	0.00	(251.00)
4315	Pharmacy-Medicaid	0.00	0.00	0.00	(5,481.00)
4315 00	Pharmacy-Medicaid	(2,805.00)	0.00	(2,805.00)	0.00
4330	Pharmacy-Other	0.00	0.00	0.00	(6,403.00)
4330 00	Pharmacy-Other	(25,096.00)	0.00	(25,096.00)	0.00
4335	Pharmacy - Managed Care	0.00	0.00	0.00	(83,147.00)
4335 00	Pharmacy - Managed Care	(68,334.00)	0.00	(68,334.00)	0.00
Subtotal [5C]	Prescription Drugs - Non-medicare	(96,237.00)	0.00	(96,237.00)	(95,282.00)
Subgroup : [6B] Medical Supplies - Medicare Contractual Allowance					
5020	Medicare Contract Allow Ancill	0.00	0.00	0.00	503,024.00
5025	Med B Contract Allow Ancill	0.00	0.00	0.00	39,711.00
Subtotal [6B]	Medical Supplies - Medicare Contractual Allowance	0.00	0.00	0.00	542,735.00
Subgroup : [6C] Medical Supplies - Non-medicare					
4835	Medical Supplies- Other	0.00	0.00	0.00	86.00
4835 00	Medical Supplies- Other	31.00	0.00	31.00	0.00
Subtotal [6C]	Medical Supplies - Non-medicare	31.00	0.00	31.00	86.00
Subgroup : [6D] Medical Supplies - Non-medicare Contractual Allowance					
5015	Medicaid Contr Allow Ancilla	0.00	0.00	0.00	147,089.00
Subtotal [6D]	Medical Supplies - Non-medicare Contractual Allowance	0.00	0.00	0.00	147,089.00
Subgroup : [7A] Physical Therapy - Medicare					
4020	Physical Therapy-Medicare	0.00	0.00	0.00	(161,469.00)
4020 00	Physical Therapy-Medicare	(234,582.00)	0.00	(234,582.00)	0.00
4025	Physical Therapy-Medicare B	0.00	0.00	0.00	(139,017.00)
4025 00	Physical Therapy-Medicare B	(92,519.00)	0.00	(92,519.00)	0.00
Subtotal [7A]	Physical Therapy - Medicare	(327,101.00)	0.00	(327,101.00)	(300,486.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
4010	Physical Therapy-Private	(154.00)	0.00	(154.00)	0.00
4015	Physical Therapy-Medicaid	0.00	0.00	0.00	(60,035.00)
4015 00	Physical Therapy-Medicaid	(40,529.00)	0.00	(40,529.00)	0.00
4030	Physical Therapy- Other	0.00	0.00	0.00	(90,549.00)
4030 00	Physical Therapy- Other	(38,953.00)	0.00	(38,953.00)	0.00
4035	PT Managed Care	0.00	0.00	0.00	(37,516.00)
4035 00	PT Managed Care	(14,324.00)	0.00	(14,324.00)	0.00
Subtotal [7C]	Physical Therapy - Non-medicare	(93,960.00)	0.00	(93,960.00)	(188,102.00)
Subgroup : [8A] Speech Therapy - Medicare					
4220	Speech Therapy- Medicare	0.00	0.00	0.00	(58,928.00)
4220 00	Speech Therapy- Medicare	(45,658.00)	0.00	(45,658.00)	0.00
4225	Speech Therapy- Medicare B	0.00	0.00	0.00	(66,297.00)
4225 00	Speech Therapy- Medicare B	(15,840.00)	0.00	(15,840.00)	0.00
Subtotal [8A]	Speech Therapy - Medicare	(61,504.00)	0.00	(61,504.00)	(125,225.00)

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Subgroup : [8C]	Speech Therapy - Non-medicare				
4210 00	Speech Therapy- Private	(482.00)	0.00	(482.00)	0.00
4215	Speech Therapy- Medicaid	0.00	0.00	0.00	(13,731.00)
4215 00	Speech Therapy- Medicaid	(9,872.00)	0.00	(9,872.00)	0.00
4230	Speech Therapy- Other	0.00	0.00	0.00	(41,881.00)
4230 00	Speech Therapy- Other	(8,986.00)	0.00	(8,986.00)	0.00
4235	ST Managed Care	0.00	0.00	0.00	(16,463.00)
4235 00	ST Managed Care	(1,538.00)	0.00	(1,538.00)	0.00
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(24,716.00)</u>	<u>0.00</u>	<u>(24,716.00)</u>	<u>(72,075.00)</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
4120	Occupational Therapy- Medicare	0.00	0.00	0.00	(171,345.00)
4120 00	Occupational Therapy- Medicare	(225,693.00)	0.00	(225,693.00)	0.00
4125	Occupational Therapy- Medica	0.00	0.00	0.00	(158,363.00)
4125 00	Occupational Therapy- Medica	(79,820.00)	0.00	(79,820.00)	0.00
Subtotal [9A]	Occupational Therapy - Medicare	<u>(305,522.00)</u>	<u>0.00</u>	<u>(305,522.00)</u>	<u>(329,738.00)</u>
Subgroup : [8C]	Occupational Therapy - Non-medicare				
4110 00	Occupational Therapy-Private	(280.00)	0.00	(280.00)	0.00
4115	Occupational Therapy-Medicaid	0.00	0.00	0.00	(58,180.00)
4115 00	Occupational Therapy-Medicaid	(41,724.00)	0.00	(41,724.00)	0.00
4130	Occupational Therapy-Other	0.00	0.00	0.00	(87,051.00)
4130 00	Occupational Therapy-Other	(39,906.00)	0.00	(39,906.00)	0.00
4135	OT Managed Care	0.00	0.00	0.00	(37,711.00)
4135 00	OT Managed Care	(18,833.00)	0.00	(18,833.00)	0.00
Subtotal [8C]	Occupational Therapy - Non-medicare	<u>(98,743.00)</u>	<u>0.00</u>	<u>(98,743.00)</u>	<u>(182,942.00)</u>
Subgroup : [10A]	Other - Medicare				
4080 3	X-Ray Medicare A	0.00	0.00	0.00	(8,588.00)
4080 30	X-Ray Medicare A	(4,035.00)	0.00	(4,035.00)	0.00
4420	Laboratory- Medicare	0.00	0.00	0.00	(15,861.00)
4420 00	Laboratory- Medicare	(18,126.00)	0.00	(18,126.00)	0.00
4520	Oxygen Medicare A	0.00	0.00	0.00	(1,754.00)
4520 00	Oxygen Medicare A	(4,893.00)	0.00	(4,893.00)	0.00
4820 00	Medical Supplies- Medicare	88.00	0.00	88.00	0.00
5020 00	Medicare Contract Allow Ancill	624,689.00	0.00	624,689.00	0.00
5025 00	Med B Contract Allow Ancill	15,040.00	0.00	15,040.00	0.00
Subtotal [10A]	Other - Medicare	<u>613,063.00</u>	<u>0.00</u>	<u>613,063.00</u>	<u>(20,001.00)</u>
Subgroup : [10B]	Other - Non-medicare				
4080 2	XRay Medicaid	0.00	0.00	0.00	(287.00)
4080 20	XRay Medicaid	(75.00)	0.00	(75.00)	0.00
4080 5	X Ray Private Insurance	0.00	0.00	0.00	(287.00)
4080 50	X Ray Private Insurance	(283.00)	0.00	(283.00)	0.00
4080 6	XRay Managed Care	0.00	0.00	0.00	(3,186.00)
4080 60	XRay Managed Care	(69.00)	0.00	(69.00)	0.00
4410	Laboratory-Private	0.00	0.00	0.00	(636.00)
4415	Laboratory-Medicaid	0.00	0.00	0.00	(4,620.00)
4415 00	Laboratory-Medicaid	(706.00)	0.00	(706.00)	0.00
4430	Laboratory- Other	0.00	0.00	0.00	(777.00)
4430 00	Laboratory- Other	(1,024.00)	0.00	(1,024.00)	0.00
4435	Laboratory- Managed	0.00	0.00	0.00	(2,185.00)
4435 00	Laboratory- Managed	(374.00)	0.00	(374.00)	0.00
4515	Oxygen- Medicaid	0.00	0.00	0.00	(4,856.00)
4515 00	Oxygen- Medicaid	(8,822.00)	0.00	(8,822.00)	0.00
4530 00	Oxygen Private Insurance	(47.00)	0.00	(47.00)	0.00
4535	Oxygen Managed Care	0.00	0.00	0.00	(184.00)
4535 00	Oxygen Managed Care	(94.00)	0.00	(94.00)	0.00
5015 00	Medicaid Conlr Allow Ancilla	102,433.00	0.00	102,433.00	0.00
5030 00	Other Contract Allow Ancillary	114,277.00	0.00	114,277.00	0.00
5035 00	Mgd Care Contract Allow Ancill	105,824.00	0.00	105,824.00	0.00
Subtotal [10B]	Other - Non-medicare	<u>312,760.00</u>	<u>0.00</u>	<u>312,760.00</u>	<u>(16,877.00)</u>
Subgroup : [11]	Meals sold to guests, employees, and others				
5105	Employee/Guest Meals	0.00	0.00	0.00	2,019.00
5105 00	Employee/Guest Meals	296.00	0.00	296.00	0.00
Subtotal [11]	Meals sold to guests, employees, and others	<u>296.00</u>	<u>0.00</u>	<u>296.00</u>	<u>2,019.00</u>
Subgroup : [18]	Other Revenue				
5130	Transportation Service	0.00	0.00	0.00	52.00
5130 00	Transportation Service	209.00	0.00	209.00	0.00
5180	Misc. Income	0.00	0.00	0.00	(8,049.00)
5180 00	Misc. Income	(1,123,739.00)	248,739.00	(875,000.00)	0.00
Subtotal [18]	Other Revenue	<u>(1,123,530.00)</u>	<u>248,739.00</u>	<u>(874,791.00)</u>	<u>(8,097.00)</u>
Total [30]	Statement of Revenue	<u>(10,059,907.00)</u>	<u>0.00</u>	<u>(10,059,907.00)</u>	<u>(8,819,285.00)</u>
	NET (INCOME) LOSS	<u>(1,791,011.00)</u>	<u>0.00</u>	<u>(1,791,011.00)</u>	<u>(184,623.00)</u>

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Client: **Windsor Health and Rehabilitation Center**
 Engagement: **Medicaid - Windsor Health & Rehab Center**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 Tab Dues		
To reclass american express charges out of dues				
7190	Administration/General Misc.		758.00	
7181.00	Admin/General Dues & Subscript			758.00
Total			758.00	758.00
Reclassifying Journal Entries JE # 2		E.00 Legal Fees		
To reclass Admin/Gen fees out of legal				
7138.00	Admin/Gen Employment Expense		765.00	
7143.00	Admin/General Legal Fees			765.00
Total			765.00	765.00
Reclassifying Journal Entries JE # 3		N.01c		
To reclass managed care out of misc revenue				
5160.00	Misc. Income		248,739.00	
3700.00	Managed Care Routine Service			248,739.00
Total			248,739.00	248,739.00
Reclassifying Journal Entries JE # 4		N.01d		
To reclass cell phone expense out of telephone				
Marcum 3	Cell Phone Expense		5,420.00	
7050.00	Plant/ Maintenance Telephone			5,420.00
Total			5,420.00	5,420.00