

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 Alatise
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.

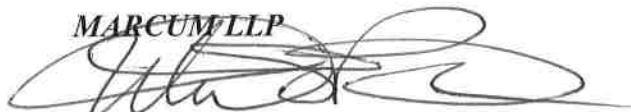
Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<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.

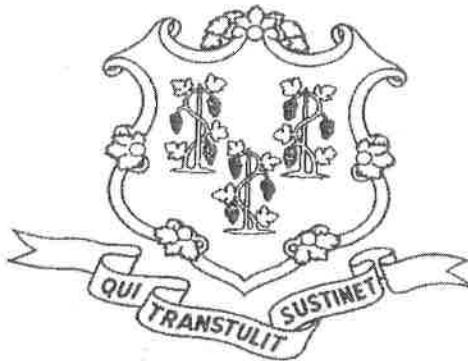
Very truly yours,



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				
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)		Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)		
Report for Year Beginning 10/1/2020		Report for Year Ending 9/30/2021		

License Numbers:	CCNH 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	Report for Year Ended	Page	of
860-688-7211	9/30/2021	2	37

Name of Facility (as shown on license) Windsor Health and Rehab Center, LLC		Address (No. & Street, City, State, Zip) 581 Poquonock Ave, Windsor, CT		
License Numbers:	CCNH 2214-C	RHNS	(Specify)	Medicare Provider No. 07-5011
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.

Administrator

Name of Administrator Lara Alatise	Nursing Home Administrator's License No.: 2214-C
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Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:

General Information and Questionnaire Partners/Members

General Information and Questionnaire Corporate Owners

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

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?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.
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Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," provide the following information:
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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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ 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
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	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 (*describe fully*)

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.

Yes No

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 State Marshall	
2 State of Connecticut	860-727-8900
3 Siegel, O'Connor, O'Donnell & Beck,...	
4 LTC Matters	
5 REID AND REIGE PC	806-278-1150

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

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 (*describe fully*)

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.

Yes 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					108	108						
A. On last day of PREVIOUS report period	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										
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										
B. Medicaid (Conn.)	23,487	23,487										
C. Medicaid (other states)												
D. Private Pay	2,203	2,203										
E. State SSI for RCH												
F. Other (Specify)	2,054	2,054										
G. Total Care Days During Period (3A thru F)	31,241	31,241										
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
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	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

A. Medicare - Part B

TOTAL CCNH RHNS (Specify)

1,854 1,854

B. Medicaid (Exclusive of Part B)

146 146

1. Maintenance Treatments

1,316 1,316

2. Restorative Treatments

8,731 8,731

C. Other

12,047 12,047

D. **Total Physical Therapy Treatments**

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B

173 173

B. Medicaid (Exclusive of Part B)

22 22

1. Maintenance Treatments

198 198

2. Restorative Treatments

1,058 1,058

C. Other

1,451 1,451

D. **Total Speech Therapy Treatments**

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B

1,343 1,343

B. Medicaid (Exclusive of Part B)

129 129

1. Maintenance Treatments

1,164 1,164

2. Restorative Treatments

8,171 8,171

C. Other

10,807 10,807

D. **Total Occupational Therapy Treatments**

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
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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Windsor Health and Rehab Center, LLC				License No. 2214-C		Report for Year Ended 9/30/2021			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				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
	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*

* 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
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**

Attachment Page 15

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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	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>)*** See Attached Schedule	\$	1,770	1,770		
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>) See Attached Schedule	\$	8,800	8,800		
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>) See Attached Schedule	\$	14,182	14,182		
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	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021	Page 17 37 of
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended		Page of
		9/30/2021		18 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 (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021	Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Other Laundry Supplies	\$	4,421	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
		9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 30,382	30,382		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt.	\$ 183	183		
C. Other (<i>Specify</i>)		\$ 4,202	4,202		
Other Housekeeping Supplies					
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 (<i>Specify</i>)****		\$ 20,790	20,790		
See Attached Schedule					
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 *

* 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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021			Page 22	of 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

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Windsor Health & Rehab Center
FIXED ASSET / DEPRECIATION SCHEDULE

				Historical Cost	2020 Deprec.	2020 A/F	2021 Deprec.	2021 A/F	NBV
LEASEHOLD IMPROVEMENTS									
2018 Additions									
Various Asset Additions		Leasehold Improvements	2018	\$1,1	137,778	6,290	39,497	6,290	45,787
					137,778	6,290	39,497	6,290	45,787
									91,991
2019 Additions									
Replacement of bed horn in the kitchen		Leasehold Improvements	10/27/2018	\$1,1	5	871	174	348	174
Kitchen ceiling repair		Leasehold Improvements	11/29/2018	\$1,1	12	1,433	129	258	129
Smoke alarm 10 year lithium battery , commercial passage		Leasehold Improvements	11/20/2018	\$1,1	10	2,403	210	480	210
Jmc Bed Part and call bells		Leasehold Improvements	11/21/2018	\$1,1	10	655	66	132	66
Heal repair sculli wing		Leasehold Improvements	10/18/2018	\$1,1	5	1,009	202	404	202
Special patient floor bed reference 42413		Leasehold Improvements	1/1/2019	\$1,1	10	2,259	226	452	226
Camra food tray		Leasehold Improvements	1/2/2019	\$1,1	10	1,520	152	304	152
generator repair 2/14/19		Leasehold Improvements	2/1/2019	\$1,1	5	160	32	64	32
generator repair		Leasehold Improvements	2/18/2019	\$1,1	5	1,198	210	480	210
generator repair		Leasehold Improvements	3/6/2019	\$1,1	5	1,434	287	574	287
parking lot light rewiring		Leasehold Improvements	4/8/2019	\$1,1	20	3,296	165	330	165
VISTA IT SOLUTIONS, LLC		Leasehold Improvements	4/9/2019	\$1,1	5	1,058	212	424	212
MEDLINE INDUSTRIES INC		Leasehold Improvements	4/20/2019	\$1,1	5	958	192	384	192
Ceiling tiles for lobby area		Leasehold Improvements	5/2/2019	\$1,1	12	1,836	153	306	153
building repair		Leasehold Improvements	5/8/2019	\$1,1	10	1,059	106	212	106
Fire door replacement - life safety deficiency basement door		Leasehold Improvements	7/30/2019	\$1,1	15	3,096	206	412	206
Front entry of the facility painting, fascia painting and trimming		Leasehold Improvements	9/8/2019	\$1,1	10	4,453	445	890	445
Dining room, recreation room window treatment		Leasehold Improvements	9/26/2019	\$1,1	10	11,000	1,100	2,200	1,100
Rehab gym renovation including flooring, counter top and cabinetry		Leasehold Improvements	9/30/2019	\$1,1	10	13,336	1,334	2,668	1,334
					53,133	5,661	11,322	5,661	16,983
									36,150
2020 Additions									
Raintech sounds & Communications		Land Improvements	1/1/2020	\$1,1	5	4,216	843	843	843
Advantage home improvements		Leasehold Improvements	10/10/2019	\$1,1	5	606	121	121	121
Calmed Inc		Leasehold Improvements	1/1/2019	\$1,1	5	852	170	170	170
State-Wide Electric Inc		Leasehold Improvements	1/1/2020	\$1,1	5	886	177	177	177
MEDLINE INDUSTRIES INC		Leasehold Improvements	2/2/2020	\$1,1	5	1,682	336	336	672
HD Supply		Leasehold Improvements	5/5/2020	\$1,1	5	202	40	40	40
Genetic Medical & Surgical Supply Inc		Leasehold Improvements	5/5/2020	\$1,1	5	925	185	185	185
Label Tape Systems		Leasehold Improvements	6/6/2020	\$1,1	5	1,049	210	210	210
HD Supply		Leasehold Improvements	9/9/2020	\$1,1	5	46	9	9	9
HD Supply		Leasehold Improvements	9/9/2020	\$1,1	5	86	17	17	34
					10,551	2,108	2,108	2,108	6,315
2021 Additions									
American Express		Leasehold Improvements	10/1/2020	\$1,1	10	11,310	+	+	1,131
HD Supply		Leasehold Improvements	10/8/2020	\$1,1	5	134	+	+	27
Signt Place		Leasehold Improvements	11/10/2020	\$1,1	5	3,499	+	+	700
Malin's Maintenance, LLC		Leasehold Improvements	11/13/2020	\$1,1	5	6,480	+	+	1,296
ReMED Services		Leasehold Improvements	12/23/2020	\$1,1	5	830	+	+	166
Kitedge equipment Co		Leasehold Improvements	1/26/2021	\$1,1	5	2,101	+	+	420
Lab Digital Scale		Leasehold Improvements	3/23/2021	\$1,1	5	2,169	+	+	434
American Express		Leasehold Improvements	4/4/2021	\$1,1	10	3,101	+	+	310
Crest Healthcare Supply		Leasehold Improvements	4/8/2021	\$1,1	5	559	+	+	112
DIRECT SUPPLY INC		Leasehold Improvements	4/21/2021	\$1,1	5	5,408	+	+	1,082
DIRECT SUPPLY INC		Leasehold Improvements	6/1/2021	\$1,1	5	1,750	+	+	350
Emmanuel Montoya y Rodriguez Floorin...		Leasehold Improvements	7/23/2021	\$1,1	10	10,975	+	+	1,098
Malin's Maintenance, LLC		Leasehold Improvements	8/7/2021	\$1,1	5	18,620	+	+	3,724
Air Temp Mechanical Services		Leasehold Improvements	8/31/2021	\$1,1	10	1,425	+	+	143
Air Temp Mechanical Services		Leasehold Improvements	9/16/2021	\$1,1	10	313	+	+	31
Malin's Maintenance, LLC		Leasehold Improvements	9/21/2021	\$1,1	5	11,146	+	+	2,229
					79,820	+	+	13,253	13,253
2021 Disposals									
Raintech sounds & Communications		Land Improvements	1/1/2020	\$1,1	5	14,216	+	+	(4,216)
					14,216	+	+	(4,216)	+
TOTAL BUILDING IMPROVEMENTS					277,066	+	14,059	52,917	23,096
									76,023
									201,043
MOVABLE EQUIPMENT									
2018 Additions									
Various Asset Additions		Furniture & Fixtures	2018	\$1,1		372,428	17,580	235,581	17,580
					372,428	17,580	235,581	17,580	235,161
									119,267
2019 Additions									
Fall prevention chair		Furniture & Fixtures	6/6/2019	\$1,1	10	1,590	160	320	160
Alternating pressure reducing mattress		Furniture & Fixtures	11/1/2018	\$1,1	5	1,600	320	640	320
Wheel chair scale		Furniture & Fixtures	12/7/2018	\$1,1	5	1,261	252	504	252
Blood Pressure Monitor, patient lift wheel chair		Furniture & Fixtures	12/6/2018	\$1,1	15	4,593	306	612	306
AED , automatic defibrillator		Furniture & Fixtures	12/14/2018	\$1,1	5	1,372	274	548	274
lounge furniture and dining room furniture		Furniture & Fixtures	5/19/2019	\$1,1	10	16,784	1,678	3,356	1,678
Hospital beds and mattresses		Furniture & Fixtures	9/26/2019	\$1,1	5	7,217	1,443	2,886	1,443
Bed Control parts		Furniture & Fixtures	8/28/2019	\$1,1	5	1,361	273	546	273
Bed part , junction box for electrical beds		Furniture & Fixtures	8/23/2019	\$1,1	5	5,077	1,019	2,038	1,019
					40,888	5,725	11,452	5,725	17,177
2019 Additions									
Sonic wall for internet equipment		Computers	11/9/2018	\$1,1	5	1,465	293	586	293
					1,465	293	586	293	586
2020 Additions									
MEDLINE INDUSTRIES INC		Furniture & Fixtures	10/10/2019	\$1,1	5	1,490	298	298	298
MEDLINE INDUSTRIES INC		Furniture & Fixtures	10/11/2019	\$1,1	5	2,004	401	401	401
Genetic Medical & Surgical Supply Inc		Furniture & Fixtures	3/3/2020	\$1,1	5	1,861	372	372	744
DIRECT SUPPLY /HEALTHCARE EQUIPMENT		Furniture & Fixtures	3/4/2020	\$1,1	5	1,265	253	253	506
Genetic Medical & Surgical Supply Inc		Furniture & Fixtures	5/5/2020	\$1,1	5	925	185	185	370
MED-ESSENTIALS LLC		Furniture & Fixtures	5/6/2020	\$1,1	5	3,830	766	766	1,532
Genetic Medical & Surgical Supply Inc		Furniture & Fixtures	5/7/2020	\$1,1	5	3914	783	783	1,566
MED-ESSENTIALS LLC - Mattresses		Furniture & Fixtures	5/9/2020	\$1,1	10	8078	808	808	1,616
					23,368	3,866	3,866	7,732	15,616
2021 Additions									
Lenovo Computer		Computers	7/21/2021	\$1,1	5	979	+	+	196
					979	+	+	196	196
TOTAL MOVABLE EQUIPMENT					439,128	27,464	251,485	27,660	279,145
									159,933
TOTAL ASSETS PER CR SCHEDULE					716,194	41,523	304,412	147,423	355,168
TOTAL ASSETS PER TRIAL BALANCE					458,107	70,600	136,766	106,216	232,766
VARIANCE					258,087	28,477	(162,766)	(47,207)	(122,462)
									(135,925)

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, LLC	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 9/30/2021			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount	\$					
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment	\$					
1. Automotive Equipment	\$					
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)	\$					
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$					
12. D. Other Interest Expense (Specify)	\$			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
Item No.	Page No.	Line No.	2214-C	9/30/2021		28	37
				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

Schedule of 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

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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

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

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

Pg. 29b

	<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 9/30/2021			Page 30	of 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 Ancil	\$ (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	XRay Medicaid	\$ 75		
30 6b	X Ray Private Insurance	\$ 263		
30 6b	XRay 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	277,066	\$	201,043
	Accum. Depreciation	76,023 Net		
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	439,128	\$	159,983
	Accum. Depreciation	279,145 Net		
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).

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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	\$ (179,655)
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

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	32	37
Account		Amount		
		Total Brought Forward:		
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost Accum. Depreciation	Net		\$
3. Buildings	*Historical Cost Accum. Depreciation	2,900,000 555,835 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 Accum. Depreciation	2,437 98 Net		\$ 2,339
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (itemize)				\$
6. Loans to Owners or Related Parties (itemize)				\$
Name and Address	Amount	Loan Date		
7. Other Assets (itemize)				\$
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
		9/30/2021	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,148,494
2. Notes Payable (itemize)			\$	
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (itemize)			\$	
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 (itemize)			\$	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	License No.	Report for Year Ended	Page	of
		9/30/2021	34	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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2021	Page 35	of 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

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H. Changes in Total Net Worth

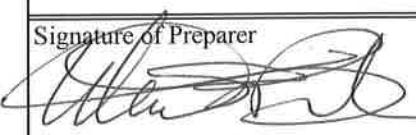
Name of Facility	License No.	Report for Year Ended	Page of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2021	36 37
Account			Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$ 1,087,496
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$ 10,669,907
C. Total 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 (No., City, State, Zip)	Title	Amount	
2. Other Withdrawals (<i>Specify</i>)			\$
Purpose	Amount		
3. Total Deductions			\$
H. Balance at End of Period	09/30/21		\$ 2,211,905

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 of 37 37
<i>Check appropriate category</i>			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Preparer/Reviewer Certification

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

Signature of Preparer 	Title Princ, P.A.	Date Signed 2/14/22
Printed Name of Preparer Matthew Bavolack		
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		



Workpaper Index: 400.2
Prepared By: Peter Grippo
Reviewed By:
Workpaper Date: 2/10/2022
Run Date: 2/10/2022

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 Recivable - Medicare	0.00			0.00	222,727.00
1022.00	Accounts Recivable - Medicare	379,476.00			379,476.00	0.00
1023	Accounts Recivable- Medicaid	0.00			0.00	244,156.00
1023.00	Accounts Recivable- Medicaid	516,127.00			516,127.00	0.00
1024	Accounts Recivable-Private	0.00			0.00	376,057.00
1024.00	Accounts Recivable-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 Recivable - Medicar	0.00			0.00	34,968.00
1027.00	Accounts Recivable - 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 9/30/2021	JE Ref #	RJE	FINAL	1st PP-FINAL
					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 - Alatise	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 Medical	0.00			0.00	5,183,744.00
3305.00	Contractual Allowance Medical	4,894,673.00			4,894,673.00	0.00
3325	Contractual Allowance Medicai	0.00			0.00	(24,162.00)
3325.00	Contractual Allowance Medicai	(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	1st PP-FINAL
					9/30/2021	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	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	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 9/30/2021	JE Ref #	RJE	FINAL	1st PP-FINAL
					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	Administartion Payroll Taxes	0.00			0.00	41,118.00
7120.00	Administartion 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

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
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/Mrkting	0.00			0.00	7,427.00
7151.00	Admin/Gen Advertising/Mrkting	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

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2021	9/30/2020
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	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
Engagement:	Medicaid - Windsor Health & Rehab Center	9/30/2021		9/30/2021	9/30/2021	9/30/2020
Period Ending:	A.01 - TB-CCNH					
Trial Balance:	A.03 - Grouping Report - P&L					
Workpaper:						
Account	Description	9/30/2021		9/30/2021	9/30/2021	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	139,744.00		0.00	139,744.00	130,072.00
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	390,671.00		0.00	390,671.00	354,566.00
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	337,218.00		0.00	337,218.00	381,568.00
Subgroup : [6B]	Other Housekeeping Workers					
6610	Housekeeping Wages	0.00		0.00	0.00	209,543.00
6610.00	Housekeeping Wages	187,068.00		0.00	187,068.00	0.00
6615	Housekeeping Non Productive	0.00		0.00	0.00	24,095.00
6615.00	Housekeeping Non Productive	13,828.00		0.00	13,828.00	0.00
Subtotal [6B]	Other Housekeeping Workers	201,496.00		0.00	201,496.00	233,628.00
Subgroup : [7B]	Other Maintenance Workers					
7010	Plant/Maintenance Wages	0.00		0.00	0.00	32,069.00
7010.00	Plant/Maintenance Wages	81,996.00		0.00	81,996.00	0.00
Subtotal [7B]	Other Maintenance Workers	81,996.00		0.00	81,996.00	32,069.00
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	14,919.00		0.00	14,919.00	31,822.00
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	654,294.00		0.00	654,294.00	398,110.00
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	181,102.00		0.00	181,102.00	223,355.00
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	386,929.00		0.00	386,929.00	734,555.00
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	207,871.00
6415.00	Nursing Non Productive	70,144.00		0.00	70,144.00	0.00
Subtotal [12D]	Aides and Attendants	1,075,411.00		0.00	1,075,411.00	1,280,129.00
Subgroup : [12H]	Recreation Workers					
6110	Activities Wages	0.00		0.00	0.00	62,000.00
6110.00	Activities Wages	72,680.00		0.00	72,680.00	0.00
Subtotal [12H]	Recreation Workers	72,680.00		0.00	72,680.00	62,000.00
Subgroup : [12M]	Social Workers/Case Management					
6210	Social Service Wages	0.00		0.00	0.00	40,272.00
6210.00	Social Service Wages	57,308.00		0.00	57,308.00	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	57,887.00		0.00	57,887.00	51,224.00
Total [10-A]	Salaries and Wages	3,594,347.00		0.00	3,594,347.00	3,544,628.00
Group : [13-B]	Professional Fees					
Subgroup : [2]	Denist					
6540	Nursing/Dental Consult Fees	0.00		0.00	0.00	11,652.00
6540.00	Nursing/Dental Consult Fees	11,615.00		0.00	11,615.00	0.00
Subtotal [2]	Denist	11,615.00		0.00	11,615.00	11,652.00
Subgroup : [3]	Pharmacist					
8505	Pharmacy Consultant	0.00		0.00	0.00	9,295.00
8505.00	Pharmacy Consultant	9,477.00		0.00	9,477.00	0.00
Subtotal [3]	Pharmacist	9,477.00		0.00	9,477.00	9,295.00
Subgroup : [5A]	PT - Resident Care					
8005	Physical Therapy Purchased Srv	0.00		0.00	0.00	230,393.00
8005.00	Physical Therapy Purchased Srv	278,673.00		0.00	278,673.00	0.00
Subtotal [5A]	PT - Resident Care	278,673.00		0.00	278,673.00	230,393.00
Subgroup : [6]	Social Worker					
6205	Social Service Purc. Service	0.00		0.00	0.00	2,546.00
Subtotal [6]	Social Worker	0.00		0.00	0.00	2,546.00
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	30,600.00		0.00	30,600.00	30,600.00
Subgroup : [8E]	Other					
8705	Other Physician Services	0.00		0.00	0.00	865.00
8705.00	Other Physician Services	81.00		0.00	81.00	0.00
Subtotal [8E]	Other	81.00		0.00	81.00	865.00

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				
6405.1	Nsg Agency RN Non Distinct	0.00	0.00	0.00	128,863.00
6405.10	Nsg Agency RN Non Distinct	384,057.00	0.00	384,057.00	0.00
6505	Nursing Admin Purchased Srv.	0.00	0.00	0.00	12,500.00
6505.00	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				
6305.2	Nursing Agency LPN Medicare	0.00	0.00	0.00	957.00
6305.20	Nursing Agency LPN Medicare	42.00	0.00	42.00	0.00
6405.2	Nsg Agency LPN Non Distinct	0.00	0.00	0.00	128,465.00
6405.20	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				
6405.3	Nsg Agency CNA Non Distinct	0.00	0.00	0.00	16,073.00
6405.30	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	116,393.00
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	191,699.00	0.00	191,699.00	0.00
Subtotal [1A1]	Workmen's Compensation	191,699.00	0.00	191,699.00	208,895.00
Subgroup : [1A4]	Social Security (FICA)				
6120	Activities Payroll Taxes	0.00	0.00	0.00	6,996.00
6120.00	Activities Payroll Taxes	6,474.00	0.00	6,474.00	0.00
6220	Social Service Payroll Taxes	0.00	0.00	0.00	4,729.00
6220.00	Social Service Payroll Taxes	4,169.00	0.00	4,169.00	0.00
6420	Nsg Payroll Taxes Non Distinct	0.00	0.00	0.00	217,928.00
6420.00	Nsg Payroll Taxes Non Distinct	181,328.00	0.00	181,328.00	0.00
6520	Nursing Admin Payroll Taxes	0.00	0.00	0.00	19,109.00
6520.00	Nursing Admin Payroll Taxes	218,672.00	0.00	218,672.00	0.00
6720	Dietary Payroll Taxes	0.00	0.00	0.00	39,448.00
6720.00	Dietary Payroll Taxes	30,709.00	0.00	30,709.00	0.00
6820	Laundry Payroll Taxes	0.00	0.00	0.00	3,194.00
6820.00	Laundry Payroll Taxes	1,508.00	0.00	1,508.00	0.00
6920	Housekeeping Taxes	0.00	0.00	0.00	21,040.00
6920.00	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	41,116.00
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	356,895.00
Subgroup : [1A5]	Health Insurance				
6130	Activities Group Insurance	0.00	0.00	0.00	(7,801.00)
6130.00	Activities Group Insurance	(4,996.00)	0.00	(4,996.00)	0.00
6230.00	Social Service Group Insurance	(8,298.00)	0.00	(8,298.00)	0.00
6430	Nsg Grp Insurance Non Distinct	0.00	0.00	0.00	(69,204.00)
6430.00	Nsg Grp Insurance Non Distinct	(64,334.00)	0.00	(64,334.00)	0.00
6530	Nursing Admin Group Insurance	0.00	0.00	0.00	(10,864.00)
6530.00	Nursing Admin Group Insurance	(8,308.00)	0.00	(8,308.00)	0.00
6730	Dietary Group Insurance	0.00	0.00	0.00	(8,532.00)
6730.00	Dietary Group Insurance	(4,787.00)	0.00	(4,787.00)	0.00
6830	Laundry Group Insurance	0.00	0.00	0.00	(527.00)
6830.00	Laundry Group Insurance	(166.00)	0.00	(166.00)	0.00
6930	Housekeeping Group Insurance	0.00	0.00	0.00	(8,713.00)
6930.00	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	440,517.00
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	3,080.00	0.00	3,080.00	2,145.00
Subtotal [1A7]	Pensions	3,080.00	0.00	3,080.00	2,145.00
Subgroup : [1A9]	Other				
7138	Admin/Gen Employment Expense	0.00	0.00	0.00	2,896.00
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	765.00	8,099.00	0.00
Subtotal [1A9]	Other	10,566.00	765.00	11,361.00	2,898.00
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	11,826.00
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				
7165	Admin/General Office Supplies	0.00	0.00	0.00	7,588.00

7185.00	Admin/General Office Supplies	5,772.00	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	1,092.00	0.00	1,092.00	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	23,805.00	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
			RJE - 4		
			(5,420.00)		
Subtotal [1H1]	Telephone and Telegraph	36,276.00	(5,420.00)	30,856.00	27,718.00
Subgroup : [1H2]	Cellular Phones and beepers				
Mercurm 3	Cell Phone Expense	0.00	5,420.00	5,420.00	4,790.00
			RJE - 4		
			5,420.00		
Subtotal [1H2]	Cellular Phones and beepers	0.00	5,420.00	5,420.00	4,790.00
Subgroup : [1K1]	Income Taxes				
7098	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	1,718.00
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	1,718.00
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/Trnng	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				
7139	Admin/Gen Employee Want Ads	0.00	0.00	0.00	4,562.00
7139.00	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/Mrkting	0.00	0.00	0.00	7,427.00
7151.00	Admin/Gen Advertising/Mrkting	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				
7105.05	Admin/Gen Med Rec Purch/Srv	301.00	0.00	301.00	335.00
7185.85	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	2,619.00
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	2,619.00
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	(756.00)	8,800.00	0.00
Subtotal [M8]	Dues	9,558.00	(756.00)	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	11,403.00	0.00	11,403.00	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
7190	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	180,329.00	0.00	180,220.00	178,305.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
6767	Dietary Raw Food	0.00	0.00	0.00	103,939.00
6767.00	Dietary Raw Food	193,443.00	0.00	193,443.00	0.00
6768	Dietary Food Supplements	0.00	0.00	0.00	24,460.00
6768.00	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	218,389.00
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	4,669.00	0.00	4,669.00	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	(389.00)	0.00	(389.00)	0.00
6773	Dietary Equipment Repair/Maint	0.00	0.00	0.00	5,617.00
6773.00	Dietary Equipment Repair/Maint	879.00	0.00	879.00	0.00
7303	Covid 19 Employee Meals	0.00	0.00	0.00	3,891.00
7303.00	Covid 19 Employee Meals	9,089.00	0.00	9,069.00	0.00
Subtotal [2C]	Other	12,651.00	0.00	12,651.00	11,856.00
Total [18]	Dietary Basis for Allocation of Costs	278,270.00	0.00	278,270.00	281,874.00
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/Maint	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	9,430.00
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 Smal 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	6,760.00	0.00	6,760.00	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	18,590.00
8565.00	Pharmacy Medications OTC	20,669.00	0.00	20,669.00	0.00
8568	Pharmacy Legend Drugs/ Prescr	0.00	0.00	0.00	180,084.00
8566.00	Pharmacy Legend Drugs/ Prescr	177,484.00	0.00	177,484.00	0.00
8567	Pharmacy Not Covered	0.00	0.00	0.00	9,926.00
8567.00	Pharmacy Not 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
8568.01	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
6565	Nursing Admin Supplies Non Med	0.00	0.00	0.00	2,062.00
6565.00	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 Smal Equip. Purch	0.00	0.00	0.00	8,686.00
6572.00	Nursing Admin Smal Equip. Purch	2,352.00	0.00	2,352.00	0.00
6573.00	Nursing Admin Equip Rep/Maint	2,847.00	0.00	2,847.00	0.00
7300	Covid 19 Nursing Supplies	0.00	0.00	0.00	45,726.00
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	7,761.00
8666.00	Medical Supplies Wound Care	2,813.00	0.00	2,813.00	0.00
8667	Medical Supplies Incontinent	0.00	0.00	0.00	29,088.00
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	216,613.00
Subgroup : [5D]	Ambulance/Limousine				
8966	Ambulance	0.00	0.00	0.00	2,166.00
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	2,166.00
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				
8967	X Ray	0.00	0.00	0.00	9,483.00

8967.00	X Ray	3,424.00	0.00	3,424.00	0.00
Subtotal [5F]	X-Rays and related radiological	<u>3,424.00</u>	<u>0.00</u>	<u>3,424.00</u>	<u>0,483.00</u>
Subgroup : [5H]	Laboratory				
8305	Laboratory Purchased Service	0.00	0.00	0.00	27,806.00
8305.00	Laboratory Purchased Service	<u>22,605.00</u>	<u>0.00</u>	<u>22,605.00</u>	<u>0.00</u>
Subtotal [5H]	Laboratory	<u>22,605.00</u>	<u>0.00</u>	<u>22,605.00</u>	<u>27,806.00</u>
Subgroup : [5I]	Recreation				
6165	Activities Supplies	0.00	0.00	0.00	149.00
6165.00	Activities Supplies	<u>182.00</u>	<u>0.00</u>	<u>182.00</u>	<u>0.00</u>
6166	Activities Entertainment	0.00	0.00	0.00	1,142.00
6166.00	Activities Entertainment	<u>387.00</u>	<u>0.00</u>	<u>387.00</u>	<u>0.00</u>
7053.10	Plant/Maintenance Cable	<u>10,628.00</u>	<u>0.00</u>	<u>10,628.00</u>	<u>0.00</u>
Subtotal [5I]	Recreation	<u>11,177.00</u>	<u>0.00</u>	<u>11,177.00</u>	<u>1,291.00</u>
Subgroup : [5L]	Other				
6573	Nursing Admin Equip Rep/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	<u>0,754.00</u>	<u>0.00</u>	<u>0,754.00</u>	<u>0.00</u>
8072.00	Physical Therapy Sm/Equip Pur	<u>482.00</u>	<u>0.00</u>	<u>482.00</u>	<u>0.00</u>
8165.00	Occupational Therapy Supplies	<u>78.00</u>	<u>0.00</u>	<u>78.00</u>	<u>0.00</u>
8805	IV Infusion Therapy	0.00	0.00	0.00	7,984.00
8805.00	IV Infusion Therapy	<u>10,466.00</u>	<u>0.00</u>	<u>10,466.00</u>	<u>0.00</u>
8865	IV Therapy Supplies	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,817.00</u>
Subtotal [5L]	Other	<u>20,790.00</u>	<u>0.00</u>	<u>20,790.00</u>	<u>25,931.00</u>
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	<u>554,978.00</u>	<u>0.00</u>	<u>554,978.00</u>	<u>519,187.00</u>
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	<u>8,813.00</u>	<u>0.00</u>	<u>8,813.00</u>	<u>0.00</u>
7066	Plant/Maint Building Rep/Maint	0.00	0.00	0.00	5,202.00
7066.00	Plant/Maint Building Rep/Maint	<u>15,742.00</u>	<u>0.00</u>	<u>15,742.00</u>	<u>0.00</u>
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	<u>3,711.00</u>	<u>0.00</u>	<u>3,711.00</u>	<u>0.00</u>
7073	Plant/Maint Equip Rep/Maint	0.00	0.00	0.00	20,431.00
7073.00	Plant/Maint Equip Rep/Maint	<u>8,449.00</u>	<u>0.00</u>	<u>8,449.00</u>	<u>0.00</u>
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	<u>34,716.00</u>	<u>0.00</u>	<u>34,716.00</u>	<u>69,816.00</u>
Subgroup : [6B]	Heat				
7051	Plant/Maintenance Gas	0.00	0.00	0.00	31,769.00
7051.00	Plant/Maintenance Gas	<u>40,591.00</u>	<u>0.00</u>	<u>40,591.00</u>	<u>0.00</u>
Subtotal [6B]	Heat	<u>40,591.00</u>	<u>0.00</u>	<u>40,591.00</u>	<u>31,769.00</u>
Subgroup : [6C]	Light & Power				
7052	Plant/Maintenance Electricity	0.00	0.00	0.00	88,567.00
7052.00	Plant/Maintenance Electricity	<u>119,827.00</u>	<u>0.00</u>	<u>119,827.00</u>	<u>0.00</u>
Subtotal [6C]	Light & Power	<u>119,827.00</u>	<u>0.00</u>	<u>119,827.00</u>	<u>88,567.00</u>
Subgroup : [6D]	Water				
7053	Plant/Maintenance Water	0.00	0.00	0.00	21,808.00
7053.00	Plant/Maintenance Water	<u>44,658.00</u>	<u>0.00</u>	<u>44,658.00</u>	<u>0.00</u>
Subtotal [6D]	Water	<u>44,658.00</u>	<u>0.00</u>	<u>44,658.00</u>	<u>21,808.00</u>
Subgroup : [6F]	Other				
7005	Plant/Maint Purchased Service	0.00	0.00	0.00	81,980.00
7005.00	Plant/Maint Purchased Service	<u>34,012.00</u>	<u>0.00</u>	<u>34,012.00</u>	<u>0.00</u>
7033.1	Plant/Maintenance Cable	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	<u>36,386.00</u>	<u>0.00</u>	<u>36,386.00</u>	<u>0.00</u>
7057	Plant/Maint Service Contracts	0.00	0.00	0.00	19,580.00
7057.00	Plant/Maint Service Contracts	<u>25,171.00</u>	<u>0.00</u>	<u>25,171.00</u>	<u>0.00</u>
7087.00	Plant/Maint Ground Maintenance	<u>14,553.00</u>	<u>0.00</u>	<u>14,553.00</u>	<u>0.00</u>
7307.00	Covid 19 Maintenance Supplies	<u>6,006.00</u>	<u>0.00</u>	<u>6,006.00</u>	<u>0.00</u>
7308.00	Covid 19 Maintenance Services	<u>428.00</u>	<u>0.00</u>	<u>428.00</u>	<u>0.00</u>
Subtotal [6F]	Other	<u>117,456.00</u>	<u>0.00</u>	<u>117,456.00</u>	<u>146,988.00</u>
Subgroup : [7B]	Building & Building Improvements				
1148.00	CapEx Land Improvements	<u>4,216.00</u>	<u>0.00</u>	<u>4,216.00</u>	<u>0.00</u>
0210	DEPR EXPENSE BUILDING	0.00	0.00	0.00	35,000.00
0210.00	DEPR EXPENSE BUILDING	<u>48,000.00</u>	<u>0.00</u>	<u>48,000.00</u>	<u>0.00</u>
Subtotal [7B]	Building & Building Improvements	<u>52,216.00</u>	<u>0.00</u>	<u>52,216.00</u>	<u>35,000.00</u>
Subgroup : [7D]	Movable Equipment				
0215	DEPR EXPENSE EQUIPMENT	0.00	0.00	0.00	35,000.00
0215.00	DEPR EXPENSE EQUIPMENT	<u>48,000.00</u>	<u>0.00</u>	<u>48,000.00</u>	<u>0.00</u>
Subtotal [7D]	Movable Equipment	<u>48,000.00</u>	<u>0.00</u>	<u>48,000.00</u>	<u>35,000.00</u>
Subgroup : [8]	Rental Payments				
0010	Building Rent	0.00	0.00	0.00	402,233.00
0010.00	Building Rent	<u>414,299.00</u>	<u>0.00</u>	<u>414,299.00</u>	<u>0.00</u>
Subtotal [8]	Rental Payments	<u>414,299.00</u>	<u>0.00</u>	<u>414,299.00</u>	<u>402,233.00</u>
Subgroup : [10A]	Real estate taxes paid by owner				
7093	Real Estate Taxes	0.00	0.00	0.00	76,347.00
7093.00	Real Estate Taxes	<u>71,182.00</u>	<u>0.00</u>	<u>71,182.00</u>	<u>0.00</u>
Subtotal [10A]	Real estate taxes paid by owner	<u>71,182.00</u>	<u>0.00</u>	<u>71,182.00</u>	<u>76,347.00</u>
Subgroup : [10C]	Personal property taxes				
7094	Personal Property Taxes	0.00	0.00	0.00	2,202.00
7094.00	Personal Property Taxes	<u>1,887.00</u>	<u>0.00</u>	<u>1,887.00</u>	<u>0.00</u>
Subtotal [10C]	Personal property taxes	<u>1,887.00</u>	<u>0.00</u>	<u>1,887.00</u>	<u>2,202.00</u>
Total [22]	Maintenance and Property	<u>944,831.00</u>	<u>0.00</u>	<u>944,831.00</u>	<u>909,523.00</u>
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	<u>5.00</u>	<u>0.00</u>	<u>5.00</u>	<u>0.00</u>
Subtotal [12D]	Other Interest Expense	<u>5.00</u>	<u>0.00</u>	<u>5.00</u>	<u>591.00</u>
Subgroup : [14A]	Insurance on Property				
7091	Property Insurance	0.00	0.00	0.00	19,267.00
7091.00	Property Insurance	<u>47,108.00</u>	<u>0.00</u>	<u>47,108.00</u>	<u>0.00</u>
Subtotal [14A]	Insurance on Property	<u>47,108.00</u>	<u>0.00</u>	<u>47,108.00</u>	<u>19,267.00</u>
Subgroup : [14C1]	Umbrella				

7157	Administration/General Insur	0.00	0.00	0.00	83,790.00
7157.00	Administration/General Insur	87,737.00	0.00	97,737.00	0.00
Subtotal [14C1]	Umbrell	97,737.00	0.00	97,737.00	83,790.00
Total [27]	Interest and Insurance	144,850.00	0.00	144,850.00	183,868.00
Group : [30]	Statement of Revenues				
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	(9,059,624.00)	0.00	(9,059,624.00)	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(9,059,624.00)	0.00	(9,059,624.00)	(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	(4,758.00)	0.00	(4,758.00)	6,369.00
3415	Pending Medicare Cost Settlem	0.00	0.00	0.00	(300,000.00)
3415.00	Pending Medicare Cost Settlem	(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	(611,502.00)	0.00	(611,502.00)	(913,629.00)
Subgroup : [4A]	Private-pay residents and other				
3200	Private Routine Service-Non-D	0.00	0.00	0.00	(482,178.00)
3200.00	Private Routine Service-Non-D	(981,360.00)	0.00	(981,360.00)	0.00
3600	Other-Routine Service-Non Dis	0.00	0.00	0.00	(131,976.00)
3600.00	Other-Routine Service-Non Dis	(85,640.00)	0.00	(85,640.00)	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	(1,894,145.00)	(248,739.00)	(2,142,684.00)	(1,089,652.00)
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	11,336.00
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	(15,353.00)	0.00	(15,353.00)	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	(55,280.00)
4320.00	Pharmacy- Medicare	(92,001.00)	0.00	(92,001.00)	0.00
4325	Pharmacy- Vaccines B	0.00	0.00	0.00	(6,151.00)
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)	(91,435.00)
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	(25,098.00)	0.00	(25,098.00)	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	66.00
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	66.00
Subgroup : [6D]	Medical Supplies - Non-medicare Contractual Allowance				
5015	Medicaid Cont 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	(82,519.00)	0.00	(82,519.00)	0.00
Subtotal [7A]	Physical Therapy - Medicare	(327,101.00)	0.00	(327,101.00)	(306,486.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
4010.00	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	(37,518.00)
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)	(188,182.00)
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	(15,846.00)	0.00	(15,846.00)	0.00
Subtotal [8A]	Speech Therapy - Medicare	(61,504.00)	0.00	(61,504.00)	(125,225.00)

Subgroup : [8C]	Speech Therapy - Non-medicare				
4210.00	Speech Therapy- Private	(462.00)	0.00	(462.00)	0.00
4215	Speech Therapy- Medicaid	0.00	0.00	0.00	(13,731.00)
4215.00	Speech Therapy- Medicaid	(9,672.00)	0.00	(9,672.00)	0.00
4230	Speech Therapy- Other	0.00	0.00	0.00	(41,681.00)
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	(16,453.00)
4235.00	ST Managed Care	(5,500.00)	0.00	(5,500.00)	0.00
Subtotal [8C]	Speech Therapy - Non-medicare	(24,716.00)	0.00	(24,716.00)	(72,975.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
4120	Occupational Therapy- Medicare	0.00	0.00	0.00	(171,345.00)
4120.00	Occupational Therapy- Medicare	(225,893.00)	0.00	(225,893.00)	0.00
4125	Occupational Therapy- Medicaid	0.00	0.00	0.00	(158,383.00)
4125.00	Occupational Therapy- Medicaid	(79,829.00)	0.00	(79,829.00)	0.00
Subtotal [9A]	Occupational Therapy - Medicare	(305,522.00)	0.00	(305,522.00)	(329,738.00)
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	(39,008.00)	0.00	(39,008.00)	0.00
4135	OT Managed Care	0.00	0.00	0.00	(37,711.00)
4135.00	OT Managed Care	(10,833.00)	0.00	(10,833.00)	0.00
Subtotal [8C]	Occupational Therapy - Non-medicare	(80,743.00)	0.00	(80,743.00)	(182,942.00)
Subgroup : [10A]	Other - Medicare				
4090.3	X-Ray Medicare A	0.00	0.00	0.00	(8,586.00)
4090.30	X-Ray Medicare A	(4,035.00)	0.00	(4,035.00)	0.00
4420	Laboratory- Medicare	0.00	0.00	0.00	(15,661.00)
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	624,089.00	0.00	624,089.00	0.00
5025.00	Med B Contract Allow Ancill	15,040.00	0.00	15,040.00	0.00
Subtotal [10A]	Other - Medicare	613,063.00	0.00	613,063.00	(26,001.00)
Subgroup : [10B]	Other - Non-medicare				
4090.2	XRay Medical	0.00	0.00	0.00	(287.00)
4090.20	XRay Medical	(75.00)	0.00	(75.00)	0.00
4090.5	X Ray Private Insurance	0.00	0.00	0.00	(287.00)
4090.50	X Ray Private Insurance	(283.00)	0.00	(283.00)	0.00
4090.55	XRay Managed Care	0.00	0.00	0.00	(3,166.00)
4090.60	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	(6,922.00)	0.00	(6,922.00)	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	(164.00)
4535.00	Oxygen Managed Care	(64.00)	0.00	(64.00)	0.00
5015.00	Medical Contract Allow Ancill	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	312,760.00	0.00	312,760.00	(16,877.00)
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	296.00	0.00	296.00	2,019.00
Subgroup : [16]	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
5160	Misc Income	0.00	0.00	0.00	(8,649.00)
5160.00	Misc Income	(1,123,530.00)	248,739.00	(875,000.00)	0.00
Subtotal [16]	Other Revenue	(1,123,530.00)	248,739.00	(874,791.00)	(8,649.00)
Total [30]	Statement of Revenue	(10,669,907.00)	0.00	(10,669,907.00)	(8,819,285.00)
	NET (INCOME) LOSS	(1,791,011.00)	0.00	(1,791,011.00)	(184,623.00)

RJE - 3

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