

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Salmon Brook Rehab and Nursing	
Address (No. & Street, City, State, Zip Code) 1423 Quinnipiac Ave, Unit 202 New Haven, CT 06513	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2093	RHNS	(Specify)	Medicare Provider 075060
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Medicaid Provider Numbers:	CCNH 20412	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)	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2021	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Salmon Brook Rehab and Nursing [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.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Amelia Fiore			Printed Name (Owner) Eliezer Elefant		
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 Salmon Brook Rehab and Nursing	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 1423 Quinnipiac Ave, Unit 202 New Haven, CT 06513				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/4/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-938-2223		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Salmon Brook Rehab and Nursing		Address (No. & Street, City, State, Zip) 1423 Quinnipiac Ave, Unit 202 New Haven, CT 06513		
License Numbers:	CCNH 2093	RHNS (Specify)	Medicare Provider No. 075060	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Amelia Fiore		Nursing Home Administrator's License No.:	2089	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**General Information and Questionnaire
 Related Parties***

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13/ 5a	363,433	363,433
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13/ Line 9a	86,687	86,687
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13/Line 10a	375,875	375,875
Salmon Brook PropCo	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Rental Property	Page 22/ Line 9	1,320,000	798,589
		<input type="radio"/>	<input checked="" type="radio"/>		Various Intercompany Loans	Page 34/ Line B3	1,988,704	1,988,704
		<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 Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093		Report for Year Ended 9/30/2021		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***								

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Roth&Co CPA & Consultants 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06510 1428 36th St #200, Brooklyn, NY, 11218
--	--

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation, Medicaid Rate Review	\$ 2,332
2 Management Advisory Services Associated with CRF	\$ 3,965
3 Management Advisory to LTC account grouping services	\$ 266
4 Monthly Retainer Fee	\$ 19,875
	Charge for Services Provided
	\$ 26,438

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg 15d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Goldman, Gruder & Woods 2 Murtha Cullina LLP 3 Robinson & Cole LLP 4 5	Telephone Number 203-899-8900 203-772-7700 860-275-8200
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Address (*No. & Street, City, State, Zip Code*)
 1 200 Connecticut Ave, Norwalk CT 6854
 2 265 Church Street, New Haven CT 06510
 3 280 Trumbull Street, Hartford CT 06103
 4
 5

Services Provided by This Firm (*describe fully*)

1 Release Judgement Lien	\$ 60
2 Retainer Fee, Review Civil Investigative Demand, Meeting of executive order regarding Covid	\$ 17,378
3 Review agreements, settle contract with union	\$ 4,508
4	\$
5	\$
	Charge for Services Provided
	\$ 21,946

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg 15e

Schedule of Resident Statistics

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093		Report for Year Ended 9/30/2021				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	126	126			126	126						
B. On last day of THIS report period	126	126							126	126		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	94	94			94	94						
B. As of midnight of THIS report period	116	116							116	116		
3. Total Number of Days Care Provided During Period												
A. Medicare	14,557	14,557			11,477	11,477			3,080	3,080		
B. Medicaid (Conn.)	17,919	17,919			12,100	12,100			5,819	5,819		
C. Medicaid (other states)												
D. Private Pay	2,559	2,559			1,753	1,753			806	806		
E. State SSI for RCH												
F. Other (Specify) HMO and Hospice	1,742	1,742			1,412	1,412			330	330		
G. Total Care Days During Period (3A thru F)	36,777	36,777			26,742	26,742			10,035	10,035		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	1	1			1	1						
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	36,778	36,778			26,743	26,743			10,035	10,035		

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	26		72			18							
Per Diem Rate													
a. One bed rm.	Var		275.10			525.00							
b. Two bed rms.	Var		237.76			495.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B									TOTAL	CCNH	RHNS	(Specify)	
B. Medicaid (Exclusive of Part B)									1,430	1,430			
1. Maintenance Treatments									206	206			
2. Restorative Treatments									1,854	1,854			
C. Other									18,243	18,243			
D. Total Physical Therapy Treatments									21,733	21,733			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									247	247			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									34	34			
2. Restorative Treatments									310	310			
C. Other									2,249	2,249			
D. Total Speech Therapy Treatments									2,840	2,840			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,789	1,789			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									226	226			
2. Restorative Treatments									2,030	2,030			
C. Other									19,262	19,262			
D. Total Occupational Therapy Treatments									23,307	23,307			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	133,184	2,118				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	161,687	7,732				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	387,148	21,510				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	384,604	21,622				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	122,466	5,903				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	78,731	4,837				
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	184,760	3,305				
b. RN						
1. Direct Care	828,548	12,326				
2. Administrative**	419,118	20,923				
c. LPN						
1. Direct Care	1,074,683	32,544				
2. Administrative**						
d. Aides and Attendants	1,695,066	88,620				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	131,362	6,222				
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	109,329	3,626				
n. Marketing	15,042	Disallowed				
o. Other (Specify) See Attached Schedule	39,698	1,918				
<i>A-13. Total Salary Expenditures</i>	5,765,426	233,206				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 2,120	125				
Admissions	\$ 37,578	1,793				
Total	\$ 39,698	1,918	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Nursing Expense Clinical Services COVID19	\$ 8,041	88				
Nursing Expense Clinical Consultants	\$ 27,500	416				
Nursing Expense Contracted Service COVID19	\$ 82,956	1,226				
IV Insertion Nurse (Disallow Page 28)	\$ 22,094	N/A				
Respiratory Therapist (Disallow Page 28)	\$ 3,692	9				
Total	\$ 144,283	1,739	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Salmon Brook Rehab and Nursing				2093	9/30/2021				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Salmon Brook Rehab and Nursing				2093	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***										
Amelia Fiore	133,184			Non-discriminatory	10/1/2020 - 9/30/2021	2,118	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		
Salmon Brook Rehab and Nursing	2093	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	57,983	1,289				
2. Dentist	5,100	84				
3. Pharmacist	14,091	Contracted				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	363,433	4,638				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	37,000	196				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	86,687	1,056				
b. Other						
10. Occupational Therapist						
a. Resident Care	375,875	4,896				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	149,722	Contracted				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	144,283	1,739				
B-13 Total Fees Paid in Lieu of Salaries	1,234,174	13,898				

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

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

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

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

Name of Facility Salmon Brook Rehab and Nursing		License No. 2093	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Santo Buccheri, M.D.	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz	Insertions, Clinical Support	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products	Respiratory Service; Preventive maintenance and electrical testing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehabilitation LLC	PT, ST, OT	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Donna Daniels	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC consulting	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts	Pharmacy Review	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NutraCo	Dietician/Nutritionist Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Chana Perara	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SnapMedTech Inc	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Worldwide Staffing	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Samantha DiBacco	Covid Vaccine Coordinator	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Spring Garden Agency and Home Care	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Precise SNF Consulting LLC	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 104,418	104,418		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 504,348	504,348		
5. Health Insurance	\$ 1,034,252	1,034,252		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 217,835	217,835		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 38,201	38,201		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 163,674	163,674		
d. Accounting and Auditing	\$ 26,438	26,438		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 21,946	21,946		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 35,453	35,453		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,242	13,242		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 251	251		
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	\$ 445,855	445,855		
Subtotal	\$ 2,605,913	2,605,913		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<i>Subtotals Brought Forward:</i>	2,605,913	2,605,913			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 553	553			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 6,569	6,569			
5. Education Expenses Related to Seminars and Conventions	\$ 1,409	1,409			
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>)	\$ 938	938			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 11,648	11,648			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,682	2,682			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 557	557			
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>)	\$ 316,041	316,041			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 127,821	127,821			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,074,131	3,074,131			

* 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)
	-		
Admin Expense Marketing & Advertising (Disallow page 28)	\$ 8,092		
Admin Expense Marketing & Advertising COVID19 (Disallow page 28)	\$ 3,556		
Total Other Advertising	\$ 11,648	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 898		
Fines, Penalties, and Settlement (Disallow page 28)	\$ 117,885		
Late Fees (Disallow page 28)	\$ 1,983		
Bank Fees	\$ 2,567		
Employee Food (Disallow Page 28)	\$ 1,228		
Employee Relations (Disallow Page 28)	\$ 2,260		
Discriminatory Bonus (Disallow Page 28)	\$ 1,000		
Total Other Administrative and General	\$ 127,821	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing		2093	9/30/2021	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 243,672	243,672		
2.	Non-Food Supplies	\$ 30,808	30,808		
3.	Other (<i>Specify</i>) _____	\$			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)					
		\$ 85,583	85,583		
c. Other (<i>Specify</i>) _____					
		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 360,063	360,063		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Salmon Brook Rehab and Nursing		2093	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*	Lbs.					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
	Amt. \$					
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$					
c. Other (<i>Specify</i>) Other Supplies	\$	8,221	8,221			
3D. Total Laundry Expenditures (3a + b + c)	\$	8,221	8,221			
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
Salmon Brook Rehab and Nursing		2093	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
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. \$				
C.	Other (<i>Specify</i>) Housekeeping Supplies		\$ 28,022	28,022		
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 28,022	28,022		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy Supplies	\$	378,381	378,381		
b.	Medicine Cabinet Drugs	\$	4,411	4,411		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	22,321	22,321		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	1,236	1,236		
f.	X-rays and Related Radiological Procedures***	\$	27,879	27,879		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	75,277	75,277		
i.	Recreation	\$	18,008	18,008		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	230,508	230,508		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	758,021	758,021		

* 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.

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

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093		Report for Year Ended 9/30/2021			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
HealthCare Services Group	Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Dept. management services	85,583			18	2b
On-time IT Solutions	154 Spring St, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	20,744			22	6f
Caretech Group	1123 McDonald Ave, Brooklyn NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing company	16,800			16	m11
All Waste Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Disposal	26,708			22	6f
Michelle Cortina Quattrocchi		<input checked="" type="radio"/>	<input type="radio"/>	N/A	Assistant Administrator	15,000			16	m11
MisterScapes	95 Day Street, Newington CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	16,729			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 68,497	68,497				
b. Heat	\$ 23,674	23,674				
c. Light & Power	\$ 414,454	414,454				
d. Water	\$ 59,304	59,304				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 121,035	121,035				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 686,964	686,964				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 6,838	6,838				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 6,838	6,838				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ (8,104)	(8,104)				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 21,254	21,254				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 13,150	13,150				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,320,000	1,320,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 124,337	124,337				
c. Personal property taxes	\$ 26,140	26,140				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,490,465	1,490,465				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Maintenance Expense Supplies	\$ 18,212		
Maintenance Expense Supplies COVID19	\$ 115		
Maintenance Expense Minor Equip & Supplies	\$ 9,953		
Maintenance Expense Sanitation & Incineration	\$ 26,708		
Maintenance Expense Extermination	\$ 2,511		
Maintenance Expense Snow Removal	\$ 17,883		
Maintenance Expense Landscaping	\$ 4,097		
Maintenance Expense Fire Drill	\$ 8,535		
Maintenance Expense Contracted Service	\$ 22,323		
Maintenance Expense Contracted Service COVID19	\$ 3,999		
Maintenance Expense Security	\$ 1,381		
Maintenance Expense Security Strike	\$ 5,318		
Total Other Repairs and Maintenance	\$ 121,035	\$ -	\$ -

Depreciation Schedule

Name of Facility Salmon Brook Rehab and Nursing			License No. 2093			Report for Year Ended 9/30/2021			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
			Var	Var	33,153		33,153	5,536	S/L	Var	3,554	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	21,843		21,843		S/L	Var	3,284	
D-3. Subtotal												
E. Total Depreciation												
											6,838	
											6,838	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Total additions for Leasehold Improvemen		\$ 59,625		\$ 4,650
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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**Salmon Brook
FIXED ASSET / DEPRECIATION SCHEDULE**

						Historical	Total	2021	2021	
	Date In Service	Method	Life	Cost		Cost		Deprec.	A/D	NBV
LEASEHOLD IMPROVEMENTS										
2019 Additions										
Plumbing & Heating: new water line in refrigerator and new valve and angle in toilet		Leasehold Improvements	5/14/2019	S/L	20	1,225	1,225	61	183	1,042
Commercial Door and Hardware: kitchen door		Leasehold Improvements	6/6/2019	S/L	15	866	866	58	174	692
Coastal Mechanical Services: new pump, bell gasket		Leasehold Improvements	6/6/2019	S/L	10	1,444	1,444	144	432	1,012
Coastal Mechanical Services: replace kitchen compressor		Leasehold Improvements	6/12/2019	S/L	12	3,451	3,451	288	864	2,587
Aldrich Equipment: install actuator		Leasehold Improvements	6/25/2019	S/L	10	1,971	1,971	197	591	1,380
Gas Equipment Service and Repair LLC: emergency repair on gas line- replaced the regulator		Leasehold Improvements	6/28/2019	S/L	25	1,214	1,214	49	147	1,067
BridgeLine Global Solutions: cross connects		Leasehold Improvements	5/9/2019	S/L	10	1,177	1,177	118	354	823
Plumbing & Heating: installed faucet handles in kitchen		Leasehold Improvements	7/12/2019	S/L	20	560	560	28	84	476
Coastal Mechanical Services: replaced fuses		Leasehold Improvements	7/13/2019	S/L	15	964	964	64	192	772
Coastal Mechanical Services: replace belt on dishwasher, fix leak on discharge line, charge chiller with R-22, straighten out fins on chiller, blow out drain line and raise tubing		Leasehold Improvements	8/2/2019	S/L	10	7,735	7,735	774	2322	5,413
Hartford Sign & Design: new signs		Leasehold Improvements	8/5/2019	S/L	10	3,669	3,669	367	1101	2,568
Distinctive Coatings LLC: stainless steel plates under sink area		Leasehold Improvements	8/12/2019	S/L	10	1,908	1,908	191	573	1,335
H&E Enterprize: catch basin repair		Leasehold Improvements	8/6/2019	S/L	15	2,600	2,600	173	519	2,081
Coastal Mechanical Services: installed fan cycling switch and filter on unit		Leasehold Improvements	8/21/2019	S/L	15	1,135	1,135	76	228	907
Coastal Mechanical Services: new sensors		Leasehold Improvements	9/6/2019	S/L	15	1,690	1,690	113	339	1,351
						31,609	31,609	2,701	8,103	23,506
Copier		Capital Lease	5/1/2019	S/L	5	50,184	50,184	10,037	30,111	20,073
						50,184	50,184	10,037	30,111	20,073
2020 Additions										
MYLO Plumbing & Heating: fixed piping		Leasehold Improvements	10/9/2019	S/L	20	796	796	40	80	716
Accurate Commercial Door and Hardware: part 1/3 to install panic exit and parts on rehab room doors		Leasehold Improvements	10/17/2019	S/L	15	551	551	37	74	477
MYLO Plumbing & Heating: repiped band clamp, fixed dishwasher		Leasehold Improvements	10/28/2019	S/L	15	691	691	46	92	599
MYLO Plumbing & Heating: type trap on sink, flapper and tank lever on toilet		Leasehold Improvements	11/12/2019	S/L	10	713	713	71	142	571
Accurate Commercial Door and Hardware: Install panic exit and bolts on doors (part 3/3)		Leasehold Improvements	11/14/2019	S/L	15	1,102	1,102	73	146	956
Johnson Controls Fire Protection LP: installation and programming of a new smoke detector		Leasehold Improvements	11/22/2019	S/L	15	1,361	1,361	91	182	1,179
Aldrich Equipment: 2 Edro power cells		Leasehold Improvements	12/1/2019	S/L	10	577	577	58	116	461
Coastal Mechanical Services: new electric baseboard and thermostat		Leasehold Improvements	12/1/2019	S/L	10	2,018	2,018	202	404	1,614
Coastal Mechanical Services: replaced main controller and drive power circuit boards		Leasehold Improvements	12/1/2019	S/L	10	1,665	1,665	166	332	1,333
Coastal Mechanical Services: changed heater elements and drained water		Leasehold Improvements	12/1/2019	S/L	10	1,198	1,198	120	240	958
Coastal Mechanical Services: new door gaskets on refrigerators		Leasehold Improvements	12/1/2019	S/L	15	1,339	1,339	89	178	1,161
Direct Supply, Inc: Islandaire EZ Series heat pumps		Leasehold Improvements	12/2/2019	S/L	25	1,417	1,417	57	114	1,303
CAG Electrical Company, Inc.: new circuit		Leasehold Improvements	1/17/2020	S/L	15	932	932	62	124	808
BridgeLine Global Solutions: add 3 extensions		Leasehold Improvements	1/31/2020	S/L	10	580	580	58	116	464
Coastal Mechanical Services: installed new motor, wheel, and bracket		Leasehold Improvements	2/1/2020	S/L	15	3,156	3,156	210	420	2,736
Aldrich Equipment: install power cells, card, control relay, for washer		Leasehold Improvements	2/4/2020	S/L	10	2,663	2,663	266	532	2,131
H&E Enterprize: new flooring		Leasehold Improvements	2/6/2020	S/L	20	5,600	5,600	280	560	5,040
CAG Electrical Company, Inc.: install trap with clean-out		Leasehold Improvements	2/14/2020	S/L	10	1,967	1,967	197	394	1,573
Fire Protection Testing, Inc.: replaced duct detector test switches		Leasehold Improvements	2/14/2020	S/L	10	670	670	67	134	536
MYLO Plumbing & Heating: replaced faucet and p-trap		Leasehold Improvements	2/24/2020	S/L	20	504	504	25	50	454
MYLO Plumbing & Heating: Replaced backflow & expansion tank.		Leasehold Improvements	3/3/2020	S/L	20	2,060	2,060	103	206	1,854
State-wide Electric, Inc.: installed new dimmers		Leasehold Improvements	3/5/2020	S/L	15	689	689	46	92	597
Raintech sound: new maglock main board		Leasehold Improvements	3/16/2020	S/L	15	1,340	1,340	89	178	1,162
MYLO Plumbing & Heating: new sink		Leasehold Improvements	3/20/2020	S/L	20	606	606	30	60	546
MYLO Plumbing & Heating: replaced faucet		Leasehold Improvements	3/26/2020	S/L	20	529	529	26	52	477
Automatic Door Doctor, Inc: new door		Leasehold Improvements	4/8/2020	S/L	15	1,441	1,441	96	192	1,249
Hartford Sprinkler Co. inc.: replace sprinkler heads		Leasehold Improvements	4/21/2020	S/L	20	3,752	3,752	188	376	3,376
Coastal Mechanical Services: new ice machine level control		Leasehold Improvements	5/1/2020	S/L	15	1,221	1,221	81	162	1,059
Coastal Mechanical Services: new heater element		Leasehold Improvements	5/1/2020	S/L	15	1,152	1,152	77	154	998
Coastal Mechanical Services: replaced fan cycling control		Leasehold Improvements	6/1/2020	S/L	15	1,446	1,446	96	192	1,254
Coastal - new part to fix ice machine, new motor installed on chiller and cleaned coils		Leasehold Improvements	6/30/2020	S/L	15	8,182	8,182	545	1090	7,092
Welch Roofing: fixed AC, roof		Leasehold Improvements	8/1/2020	S/L	20	1,000	1,000	50	100	900
Coastal Mechanical Services: New DHW tank installed		Leasehold Improvements	8/20/2020	S/L	20	3,403	3,403	170	340	3,063
State-wide Electric, Inc.: removed/converted electrical outlet		Leasehold Improvements	9/3/2020	S/L	10	543	543	54	108	435
						56,863	56,863	3,866	7,732	49,131
2021 Additions										
Contactors in Heater		Leasehold Improvements	11/20/2020	S/L	20	1,658	1,658	83	83	1,575
Compressor Installed		Leasehold Improvements	11/18/2020	S/L	20	4,390	4,390	219	219	4,170
Backflow preventer in dishwasher		Leasehold Improvements	9/9/2020	S/L	15	1,335	1,335	89	89	1,246
Installed new faucet and shut off valves		Leasehold Improvements	10/19/2020	S/L	15	530	530	35	35	495
Contractor coil		Leasehold Improvements	1/14/2021	S/L	15	773	773	52	52	721
Replace faulty parts in washer		Leasehold Improvements	2/8/2021	S/L	5	1,974	1,974	395	395	1,579
Replaced pump on compressor		Leasehold Improvements	2/8/2021	S/L	15	846	846	56	56	790
Heater broken, connected wires		Leasehold Improvements	2/16/2021	S/L	15	627	627	42	42	585
Respond to horn strobe failure during tst, replaced device again		Leasehold Improvements	2/24/2021	S/L	10	689	689	69	69	620
Materials and installation of doorknobs and trim		Leasehold Improvements	9/30/2020	S/L	15	957	957	64	64	893
Generator batteries replaced and now running		Leasehold Improvements	3/9/2021	S/L	10	1,089	1,089	109	109	980
Reset smoke detector		Leasehold Improvements	3/22/2021	S/L	10	585	585	58	58	526
Emergency service requested on the air compressor		Leasehold Improvements	3/29/2021	S/L	15	833	833	56	56	778

**Salmon Brook
FIXED ASSET / DEPRECIATION SCHEDULE**

						Historical	Total	2021	2021	
	Date In Service	Method	Life	Cost		Cost		Deprec.	A/D	NBV
Installed new temp board and temp probe on convection oven	3/29/2021	S/L	15	969		969		65	65	904
Current Technologies Electronics Repairs from nurse inspection	5/19/2021	S/L	10	8,218		8,218		822	822	7,396
Removed and replaced faucets, filled and tested faucets	5/24/2021	S/L	10	2,519		2,519		252	252	2,267
PM work on the Ice Machine and the Walk-In Cooler also repairs to the Chiller	6/11/2021	S/L	10	6,444		6,444		644	644	5,800
Catch Basin Repair	5/24/2021	S/L	10	2,600		2,600		260	260	2,340
Repairs to facility exhaust systems throughout building attic and ground floor per Air Balancing testing survey by Wings from CHOW DPH	7/2/2021	S/L	25	3,098		3,098		124	124	2,974
Repairs to commercial fridge and central ac chiller	7/9/2021	S/L	20	2,766		2,766		138	138	2,627
Roof and Chimney Repairs complete, Platforms built for A / C	8/16/2021	S/L	25	2,538		2,538		102	102	2,436
HVAC Roofing project support, disconnection and reconnection of 2 AC condensers on the roof.	8/27/2021	S/L	15	5,760		5,760		384	384	5,376
Roof and Chimney Repairs complete, Platforms built for A / C - part b of invoice 20210816	8/30/2021	S/L	25	1,088		1,088		44	44	1,044
Fixed walk in condenser, cooler, replaced gasket	9/2/2021	S/L	15	2,880		2,880		192	192	2,688
Fixed fridge and fan	9/10/2021	S/L	15	4,460		4,460		297	297	4,163
				59,625		59,625		4,650	4,650	54,975
TOTAL LEASEHOLD IMPROVEMENTS				198,281		198,281		21,254	50,596	147,685
NON-MOVABLE EQUIPMENT										
TOTAL NON-MOVABLE EQUIPMENT										
MOVABLE EQUIPMENT										
2019 Additions										
Plumbing & Heating: new toilet	5/23/2019	Furniture, Fixtures & Equipment	S/L	20	868	868		43	129	739
Plumbing & Heating: new sink	5/23/2019	Furniture, Fixtures & Equipment	S/L	20	761	761		38	114	647
HD Supplies: carpet extractor	7/29/2019	Furniture, Fixtures & Equipment	S/L	10	1,807	1,807		181	543	1,264
Coastal Mechanical Services: replace hot water heater	9/19/2019	Furniture, Fixtures & Equipment	S/L	10	8,083	8,083		808	2,424	5,659
					11,519	11,519		1,070	3,210	8,309
Hector Caraballo: POC Tablets	5/31/2019	Computer Hardware	S/L	5	836	836		167	501	335
Capital One: Printer	6/30/2019	Computer Hardware	S/L	5	638	638		128	384	254
On-Time IT Solutions, Inc.: Dell Opti Plex x2	7/18/2019	Computer Hardware	S/L	5	1,534	1,534		307	921	613
					3,008	3,008		602	1,806	1,202
Sales use Tax Associated with Movable Equipment		Sales Use Tax	Var	S/L	10	3,110	3,110	311	933	2,177
2020 Additions										
snow blower	12/3/2019	Furniture, Fixtures & Equipment	S/L	10	574	574		57	114	460
AC	4/21/2020	Furniture, Fixtures & Equipment	S/L	10	807	807		81	162	645
replaces window custom	8/1/2020	Furniture, Fixtures & Equipment	S/L	15	526	526		35	70	456
replaced power cells and airline in washer	8/3/2020	Furniture, Fixtures & Equipment	S/L	10	839	839		84	168	671
relocate fax machine - service hours & materials	8/29/2020	Furniture, Fixtures & Equipment	S/L	20	2,813	2,813		141	282	2,531
repair, replaced 2 batteries and heat detector	8/31/2020	Furniture, Fixtures & Equipment	S/L	15	1,483	1,483		99	198	1,285
associated with invoice 28002 - repair to washer	9/15/2020	Furniture, Fixtures & Equipment	S/L	10	123	123		12	24	99
repair to washer	9/16/2020	Furniture, Fixtures & Equipment	S/L	10	836	836		84	168	668
Convection Oven repaired	9/29/2020	Furniture, Fixtures & Equipment	S/L	10	1,455	1,455		145	290	1,165
					9,457	9,457		738	1,476	7,981
new nurse call station	11/1/2019	Medical Equipment	S/L	15	583	583		39	78	505
installation of new Titanium Series Healthweigh indicator on scale	4/24/2020	Medical Equipment	S/L	20	651	651		33	66	585
					1,234	1,234		72	144	1,090
printers	11/1/2019	Computer Hardware	S/L	10	2,977	2,977		298	596	2,381
Sales Use Tax on printer	11/1/2019	Sales Tax	S/L	10	189	189		19	38	151
laptops	6/9/2020	Computer Hardware	S/L	3	1,118	1,118		373	746	372
Sales Use Tax on laptop	6/9/2020	Sales Tax	S/L	3	71	71		24	48	23
					4,355	4,355		714	1,428	2,927
Sales Use Tax Associated w/ Movable Equipment		Sales Use Tax	Var	S/L	10	470	470	47	94	376
					470	470		47	94	376
2021 Additions										
Phone line added to the Cafe	10/7/2020	Furniture, Fixtures & Equipment	S/L	10	750	750		75	75	675
Fridge	7/31/2020	Furniture, Fixtures & Equipment	S/L	15	637	637		42	42	595
2 AC units	12/29/2020	Furniture, Fixtures & Equipment	S/L	10	1,274	1,274		127	127	1,147
Hartford Sprinkler Co. Replaced 3 of 4 units. Replaced 4th with new device. Watts replaced 1 1/2 with new	8/23/2021	Furniture, Fixtures & Equipment	S/L	10	6,296	6,296		630	630	5,666
Replaced magnetic lock in the lounge	9/2/2021	Furniture, Fixtures & Equipment	S/L	10	3,138	3,138		314	314	2,824
					12,095	12,095		1,188	1,188	10,907

**Salmon Brook
FIXED ASSET / DEPRECIATION SCHEDULE**

		Date In Service	Method	Life	Historical Cost	Total	2021 Deprec.	2021 A/D	NBV
VIEWBLADDER10 BLADDER SCANNER KIT	Medical Equipment	8/24/2021	S/L	15	4,326	4,326	288	288	4,038
					4,326	4,326	288	288	4,038
Advanced Gateway Security Suite Bundle for NSA 2650 3YR	Computer Hardware	5/4/2021	S/L	3	5,099	5,099	1,700	1,700	3,399
					5,099	5,099	1,700	1,700	3,399
Advanced Gateway Security Suite Bundle	Sales Tax	5/31/2021	S/L	3	324	324	108	108	216
					324	324	108	108	216
TOTAL MOVABLE EQUIPMENT					54,997	54,997	6,838	12,375	42,621
STARTUP COSTS									
Startup Cost	Startup Cost	5/1/2019	S/L		92,800	92,800	(8,104)	92,800	-
					92,800	92,800	(8,104)	92,800	-
TOTAL ASSETS PER CR SCHEDULE						346,078	19,988	155,771	190,306
TOTAL ASSETS PER TRIAL BALANCE						253,275	26,620	37,517	215,758
VARIANCE						92,803	(6,632)	118,254	25,452

Pg. 31 B9 F/S vs/ C/R Depreciation
Pg. 36 F1 F/S vs/ C/R Depreciation

25,452
6,632

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing			2093		9/30/2021			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Startup Costs	10	2019	Var	92,800	100,904	S/L		(8,104)	
2.									
3.									
A-4. Subtotal									(8,104)
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var		138,656	29,342	S/L	Var	16,604	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		59,625		S/L	Var	4,650	
C-4. Subtotal									21,254
D. Total Amortization									13,150

* 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 Salmon Brook Rehab and Nursing	License No. 2093	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 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.			If "Yes," complete Part B. If "No," complete Part C.		
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Salmon Brook ProperCo	Building	05/01/19	Ongoing	1,320,000	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing		2093	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2021	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify)	\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$			
14. Insurance				
a. Insurance on Property (buildings only)	\$	18,190	18,190	
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$			
2. Fire and Extended Coverage	\$			
3. Other (Specify)	\$	217,881	217,881	
General Liability, EPLI, Surety Bond				
14d. Total Insurance Expenditures (14a + b + c)	\$	236,071	236,071	
15. Total All Expenditures (A-13 thru C-14)	\$	13,641,558	13,641,558	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing				2093	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 15,042	15,042		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 375,875	375,875		
7.			Other - See attached Schedule	\$ 25,786	25,786		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 163,674	163,674		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 11,648	11,648		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 132,174	132,174		
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)				\$ 724,199	724,199		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 15,042		
Total Other Salaries Adjustment			\$ 15,042	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12	IV Insertion Nurse	\$ 22,094		
13	12	Respiratory Therapist	\$ 3,692		
Total Other Fees Adjustments			\$ 25,786	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines, Penalties, and Settlement	\$ 117,885		
16	m13	Late Fees	\$ 1,983		
16	m11	Resident Conservatorship	\$ 3,804		
15	Var	Benefits Associated with Marketing (See Attached)	\$ 4,014		
16	m13	Employee Food	\$ 1,228		
16	m13	Employee Relations	\$ 2,260		
16	m13	Discriminatory Bonus	\$ 1,000		
Total Other A&G Adjustments			\$ 132,174	\$ -	\$ -

**Salmon Brook
September 30, 2021
Benefits Disallowance**

Marketing Benefits Disallowance

Marketing Salary	15,042	Page 10
Total Salaries	<u>5,765,426</u>	TB Linked
Percent to Total Salaries	0.26%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,538,600	TB Linked
Marketing Benefits Disallowed	4,014	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing				2093	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 724,199	724,199		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 378,381	378,381		
28.	20	5d	Ambulance/Limousine	\$ 22,321	22,321		
29.	20	5f	X-rays, etc	\$ 27,879	27,879		
30.	20	5h	Laboratory	\$ 75,277	75,277		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,236	1,236		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 23,036	23,036		
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	\$ (8,104)	(8,104)		
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	\$ 44,285	44,285		
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)				\$ 1,288,510	1,288,510		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 15,516		
20	51	Non-Allowable Nursing Supplies	\$ 7,520		
Total Other Ancillary Costs			\$ 23,036	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8e	Startup Cost Over Amortization	\$ (8,104)		
Total Other Property Adjustments			\$ (8,104)	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev Medical Records	\$ 14		
30	IV 8	Amortization of Startup Cost Adjustments (Disallow Page 29)	\$ 44,271		
Total Other Adjustments			\$ 44,285	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Salmon Brook
Disallowance Schedule for Cable TV
September 30, 2021**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 17,016 TB Linked
Monthly Allowable amount	\$ 300
Months in Year	5
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,500
Disallowed Cable TV	<u><u>\$ 15,516</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 4,456,226	4,456,226				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 9,557,421	9,557,421				
b. Medicare Room and Board Contractual Allowance **	\$ 7,907	7,907				
4. a. Private-Pay Residents and Other	\$ 2,296,930	2,296,930				
b. Private-Pay Room and Board Contractual Allowance **	\$ 477	477				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 518,465	518,465				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (477,018)	(477,018)				
c. Physical Therapy - Non-Medicare	\$ 72,255	72,255				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (70,024)	(70,024)				
4. a. Speech Therapy - Medicare	\$ 207,997	207,997				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (183,750)	(183,750)				
c. Speech Therapy - Non-Medicare	\$ 37,268	37,268				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (33,823)	(33,823)				
5. a. Occupational Therapy - Medicare	\$ 579,800	579,800				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (526,352)	(526,352)				
c. Occupational Therapy - Non-Medicare	\$ 125,318	125,318				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (131,336)	(131,336)				
6. a. Other (<i>Specify</i>) - Medicare	\$ (35,070)	(35,070)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (36,690)	(36,690)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,366,001	16,366,001				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 570,884	570,884				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,588,254	1,588,254				
V. Total Other Revenue (1 thru 8)	\$ 2,159,138	2,159,138				
VI. Total All Revenue (III +V)	\$ 18,525,139	18,525,139				

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

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

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

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Other Ancillary Rev Medicare B	\$ 26		
30 II 6a	Vaccine Rev Medicare B	\$ 871		
30 II 6a	Revenue Adjustments Medicare A	\$ 27,545		
30 II 6a	Revenue Adjustments Medicare HMO	\$ (63,512)		
Total Other Resident Revenue - Medicare		\$ (35,070)	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev Medicare A	\$ 23,524		
30 II 6b	Other Ancillary Rev Medicare A C/A	\$ (21,033)		
30 II 6b	Other Ancillary Revenue Private	\$ 5		
30 II 6b	Other Ancillary Rev HMO	\$ 280		
30 II 6b	Other Ancillary Rev Medicaid	\$ (271)		
30 II 6b	Revenue Adjustments Commercial HMO	\$ (50,250)		
30 II 6b	Revenue Adjustments Hospice	\$ 7		
30 II 6b	Revenue Adjustments Medicaid	\$ 9,379		
30 II 6b	Revenue Adjustments Ancillary	\$ 1,669		
Total Other Resident Revenue		\$ (36,690)	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Other Rev>Interest	N/A	\$ 570,884		
Total Interest Income			\$ 570,884	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV8	Other Rev PPP COVID19 (Disallow page 29)	\$ 1,009,000		
30 IV8	Other Rev Medicaid COVID19	\$ 191,244		
30 IV8	Other Rev Medicaid Strike	\$ 343,725		
30 IV8	Other Rev Medical Records (Disallow page 29)	\$ 14		
30 IV8	Amortization of Startup Cost Adjustments (Disallow Page 29)	\$ 44,271		
Total Other Revenue		\$ 1,588,254	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	3,103,070
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,714,472
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	249,074
a. Prepaid Expenses	16,150			
b. Insurance	138,106			
c. Taxes	36,132			
d. See Schedule	58,686			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,066,616
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>198,280</u>		\$	147,684
	Accum. Depreciation <u>50,596</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>54,997</u>		\$	42,622
	Accum. Depreciation <u>12,375</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	38,068
F/S vs C/R Depreciation	25,452			
See Schedule	12,616			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	228,374

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Workers Comp	\$ 58,686
Total Prepaid Expenses			\$ 58,686

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

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

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

Page Ref	Line Ref	Description	
31	B9	CIP	\$ 12,616
Total Other Other Fixed Assets (Itemize)			\$ 12,616

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From->Old Owner	\$ (68,139)
32	D7	Due to/(From)->Harwich	\$ 100,000
32	D7	Due to/(From)->Hospice	\$ (5,679)
32	D7	Due to/(From)->Medicaid	\$ (3,855)
32	D7	Due to/(From)->Vendor	\$ 224,976
Total Other Assets			\$ 247,303

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	7,294,990
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	500
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	11,406		
	Accum. Depreciation	6,653	Net	\$ 4,753
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	(2,372,816)
Name and Address	Amount	Loan Date		
Var>SV, Realty SB, WH, WB	(2,372,816)			
7. Other Assets <i>(itemize)</i>			\$	247,303

See Schedule				247,303
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(2,120,260)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,174,730

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

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G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing		2093	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,185,648
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	382,482
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	101,580
7. Medicare Final Settlement Payable				\$	1,031
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,300,917
Accrued Expenses		180,393	Medicare>COVID19	858,668	
Capital Lease>Copier		45,551	Medicaid>COVID19	182,135	
Year End Adjustments		2,954			
Workers Comp		31,216	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,971,658

* 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 Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,971,658	
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>)				\$ (1,988,704)
Name and Address of Lender	Amount	Loan Date		
Var>SB, Sharon, Torr., NH, RegalCare, RC, NL, Norwich	(1,988,704)			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 41,392
Due To/(From)> HMO		41,392		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (1,947,312)
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,024,346

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

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(726,565)
6. Gain or Loss for Period			\$	4,876,949
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	4,150,384
C. Total Reserves and Net Worth			\$	4,150,384
D. Total Liabilities, Reserves, and Net Worth			\$	5,174,730

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Salmon Brook Rehab and Nursing	2093	9/30/2021	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(515,185)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	18,525,139		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,648,190		
D. Net Income or Deficit			\$	4,876,949		
E. Balance			\$	4,361,764		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Expenses Per Pg 27	\$13,641,558					
F/S vs C/R Depreciation	\$6,632					
Total Expenses	\$13,648,190					
2. Other <i>(itemize)</i>						
Prior Period Adjustment		(211,380)				
F-3. Total Additions					\$	(211,380)
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	4,150,384		

I. Preparer's/Reviewer's Certification

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavolack</i>	Title Principal	Date Signed 02/09/2022		
Printed Name of Preparer Matthew S. 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 Tzippy Krupenia		Phone Number 732-961-8571		
Contact Email Address tzippyk@ltccs.com				



Provider Name: Salmon Brook
Provider Number: 000010926
Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
10-001-02	Cash>Clearing>Payroll	0.00			0.00	(110,265.00)
10-010-40	Cash>Operating>Salmon Brook	3,036,955.00			3,036,955.00	709,485.00
10-014-00	Cash>Petty Cash Facility	506.00			506.00	500.00
10-015-00	Cash>Petty Cash PNA	500.00			500.00	500.00
10-030-40	Cash>Govt>Salmon Brook	1.00			1.00	1.00
10-060-40	Cash>Resident Trust>Salmon Brook	64,608.00			64,608.00	82,339.00
10-061-00	Cash>Care Cost	500.00			500.00	500.00
11-102-00	Accounts Receivable>Medicare A	1,381,179.00			1,381,179.00	1,619,499.00
11-104-00	Accounts Receivable>Private	773,965.00			773,965.00	459,460.00
11-105-00	Accounts Receivable>HMO	331,533.00			331,533.00	308,163.00
11-109-00	Accounts Receivable>Hospice	42,122.00			42,122.00	60,497.00
11-111-00	Accounts Receivable>Medicaid	1,542,121.00			1,542,121.00	981,038.00
11-112-00	Accounts Receivable>Income	(172,431.00)			(172,431.00)	41,366.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(280,509.00)			(280,509.00)	(185,531.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	3,511.00			3,511.00	5,401.00
11-123-00	Accounts Receivable>Ancillary	92,981.00			92,981.00	116,229.00
12-000-00	Prepaid Expenses	16,150.00			16,150.00	4,539.00
12-124-00	Prepaid Expenses>Insurance	138,106.00			138,106.00	8,883.00
12-126-00	Prepaid Expenses>Taxes	36,132.00			36,132.00	37,614.00
12-881-00	Prepaid Expenses>Workers Comp	58,686.00			58,686.00	0.00
13-127-00	Due From>Old Owner	(68,139.00)			(68,139.00)	(110,181.00)
13-128-00	Due From>Vendor Security Deposits	500.00			500.00	500.00
14-131-00	Fixed Assets>Leasehold Improvements	148,096.00			148,096.00	88,471.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	33,070.00			33,070.00	20,976.00
14-133-00	Fixed Assets>Medical Equipment	5,560.00			5,560.00	1,235.00
14-134-00	Fixed Assets>Computer Hardware	7,103.00			7,103.00	7,103.00
14-135-00	Fixed Assets>Computer Software	5,099.00			5,099.00	0.00
14-136-00	Fixed Assets>CIP	12,616.00			12,616.00	7,400.00
14-137-01	Fixed Asset>Capital Lease>Copier	50,184.00			50,184.00	50,184.00
14-252-00	Fixed Assets>Startup Costs	11,406.00			11,406.00	93,120.00
14-305-00	Fixed Assets>Sales Use Tax	4,163.00			4,163.00	3,840.00
15-131-00	Accum Depn>Leasehold Improvements	(11,872.00)			(11,872.00)	(4,427.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(5,704.00)			(5,704.00)	(2,193.00)
15-133-00	Accum Depn>Medical Equipment	(563.00)			(563.00)	(172.00)
15-134-00	Accum Depn>Computer Hardware	(2,831.00)			(2,831.00)	(1,411.00)
15-135-00	Accum Depn>Computer Software	(425.00)			(425.00)	0.00
15-137-01	Accumulated Depn>Capital Lease>Copier	(14,398.00)			(14,398.00)	(8,440.00)
15-252-00	Accum Depn>Startup Costs	(6,653.00)			(6,653.00)	(100,904.00)
15-305-00	Accum Depn>Sales Use Tax	(1,724.00)			(1,724.00)	(934.00)
17-000-00	Deferred Financing Costs	0.00			0.00	1,003.00
20-000-00	Accounts Payable	(1,113,118.00)			(1,113,118.00)	(970,783.00)
21-141-00	Other Current Payables>Employee Benefits	(153.00)			(153.00)	(153.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(3,500.00)			(3,500.00)	0.00
21-150-00	Other Current Payables>Union Dues W/H	(30.00)			(30.00)	(736.00)
21-274-00	Other Current Payables>SUI Payable	0.00			0.00	(211.00)
21-276-00	Other Current Payables>SWT Payable	(101,580.00)			(101,580.00)	(101,638.00)
21-350-00	Other Current Payables>Resident Funds	(64,608.00)			(64,608.00)	(82,339.00)
21-353-00	Other Current Payables>Resident Refunds	(7,741.00)			(7,741.00)	0.00
21-354-00	Other Current Payables>DTF RFMS	3,523.00			3,523.00	0.00
21-884-00	Other Current Payable>Disability & Other Insurance	(21.00)			(21.00)	(21.00)
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	(1,009,000.00)
22-310-00	Note Payable>Misc	0.00			0.00	200,000.00
23-000-00	Accrued Wages & Related	(227,682.00)			(227,682.00)	(62,066.00)
23-157-00	Accrued Expenses>PTO	(154,800.00)			(154,800.00)	(154,800.00)
24-000-00	Accrued Expenses	(180,393.00)			(180,393.00)	(210,961.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(45,551.00)			(45,551.00)	(45,551.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	0.00			0.00	(1,090.00)
24-163-00	Accrued Expenses>Insurance - EPLI	0.00			0.00	363.00
24-164-00	Accrued Expenses>Insurance - Surety Bond	0.00			0.00	43.00
24-165-00	Accrued Expenses>Insurance - Property	0.00			0.00	1,339.00
24-285-00	Accrued Expenses>Year End Adjustments	(2,954.00)			(2,954.00)	(1,255.00)
24-881-00	Accrued Expenses>Workers Comp	(31,216.00)			(31,216.00)	0.00
25-102-34	Deferred Revenue>Medicare>COVID19	(858,668.00)			(858,668.00)	(791,372.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(182,135.00)			(182,135.00)	(295,244.00)
27-000-31	Due To/(From)>Salmon Partners	949.00			949.00	879.00
27-000-41	Due To/(From)>Sky View	(66.00)			(66.00)	75,057.00
27-000-42	Due To/(From)>Realty Salmon Brook	(2,372,802.00)			(2,372,802.00)	(2,565,874.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
27-000-50	Due To/(From)>Sharon	100,000.00			100,000.00	20,000.00
27-000-55	Due To/(From)>Harwich	100,000.00			100,000.00	0.00
27-000-78	Due To/(From)>Maplewood	0.00			0.00	(149,078.00)
27-000-82	Due To/(From)>Saugus	0.00			0.00	738.00
27-000-83	Due To/(From)>Twin Oaks	0.00			0.00	(149,353.00)
27-000-87	Due To/(From)>Torrington	34.00			34.00	963.00
27-000-88	Due To/(From)>New Haven	(1,861.00)			(1,861.00)	1,588.00
27-000-90	Due To/(From)>West Haven	52.00			52.00	877.00
27-000-91	Due To/(From)>Waterbury	0.00			0.00	839.00
27-000-92	Due To/(From)>Regal Care Management Group	992,391.00			992,391.00	989,015.00
27-000-93	Due To/(From)>RC Holdings	(221.00)			(221.00)	(8,572.00)
27-000-95	Due To/(From)>Norwich	(5,980.00)			(5,980.00)	701.00
27-000-96	Due To/(From)>New London	0.00			0.00	(236.00)
27-102-00	Due To/(From)>Medicare A	(1,031.00)			(1,031.00)	(9,579.00)
27-105-00	Due To/(From)>HMO	(41,392.00)			(41,392.00)	(20,417.00)
27-109-00	Due To/(From)>Hospice	(5,679.00)			(5,679.00)	0.00
27-111-00	Due To/(From)>Medicaid	(3,855.00)			(3,855.00)	2,305.00
27-152-00	Due To/(From)>Employee	(3,876.00)			(3,876.00)	(5,364.00)
27-172-00	Due To/(From)>Vendor	224,976.00			224,976.00	371.00
27-315-00	Due To/(From)>Fairview at Southport	2,268.00			2,268.00	1,136.00
27-316-00	Due To/(From)>Fairview at Greenwich	0.00			0.00	1,267.00
27-328-00	Due To/(From)>Michelle Cortina	50,000.00			50,000.00	50,000.00
27-400-00	Due to/(from)>Eli Mirlis	855,000.00			855,000.00	105,000.00
30-000-00	Retained Earnings	726,565.00			726,565.00	483,045.00
40-102-00	Room & Board Revenue>Medicare A	(9,557,421.00)			(9,557,421.00)	(5,827,049.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	(7,907.00)			(7,907.00)	59,007.00
40-104-00	Room & Board Revenue>Private	(1,411,966.00)			(1,411,966.00)	(1,474,774.00)
40-105-00	Room & Board Revenue>HMO	(766,473.00)			(766,473.00)	(1,232,393.00)
40-105-14	Room & Board Revenue>HMO>Sequester	(477.00)			(477.00)	17,299.00
40-109-00	Room & Board Revenue>Hospice	(182,375.00)			(182,375.00)	(201,247.00)
40-109-14	Room & Board>Hospice>Sequester	63,884.00			63,884.00	(63,884.00)
40-111-00	Room & Board Revenue>Medicaid	(4,456,226.00)			(4,456,226.00)	(4,544,087.00)
41-102-00	Pharmacy Rev>Medicare A	(335,983.00)			(335,983.00)	(242,488.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	335,983.00			335,983.00	242,488.00
41-105-00	Pharmacy Rev>HMO	0.00			0.00	(1,027.00)
41-105-01	Pharmacy Rev>HMO>C/A	0.00			0.00	1,027.00
42-102-00	PT Revenue>Medicare A	(477,018.00)			(477,018.00)	(380,531.00)
42-102-01	PT Revenue>Medicare A>C/A	477,018.00			477,018.00	380,531.00
42-103-00	PT Revenue>Medicare B	(41,447.00)			(41,447.00)	(159,763.00)
42-104-00	PT Revenue>Private	(600.00)			(600.00)	(854.00)
42-105-00	PT Revenue>HMO	(63,892.00)			(63,892.00)	(140,236.00)
42-105-01	PT Revenue>HMO>C/A	66,846.00			66,846.00	102,212.00
42-111-00	PT Revenue>Medicaid	(7,763.00)			(7,763.00)	0.00
42-111-01	PT Revenue>Medicaid>C/A	3,178.00			3,178.00	0.00
43-102-00	OT Revenue>Medicare A	(526,352.00)			(526,352.00)	(386,655.00)
43-102-01	OT Revenue>Medicare A>C/A	526,352.00			526,352.00	386,655.00
43-103-00	OT Revenue>Medicare B	(53,448.00)			(53,448.00)	(139,404.00)
43-104-00	OT Revenue>Private	0.00			0.00	(333.00)
43-105-00	OT Revenue>HMO	(54,778.00)			(54,778.00)	(132,899.00)
43-105-01	OT Revenue>HMO>C/A	66,172.00			66,172.00	98,245.00
43-111-00	OT Revenue>Medicaid	(70,540.00)			(70,540.00)	(28,453.00)
43-111-01	OT Revenue>Medicaid>C/A	65,164.00			65,164.00	28,453.00
44-102-00	ST Revenue>Medicare A	(183,750.00)			(183,750.00)	(148,202.00)
44-102-01	ST Revenue>Medicare A>C/A	183,750.00			183,750.00	148,202.00
44-103-00	ST Revenue>Medicare B	(24,247.00)			(24,247.00)	(43,298.00)
44-104-00	ST Revenue>Private	(1,181.00)			(1,181.00)	(191.00)
44-105-00	ST Revenue>HMO	(10,318.00)			(10,318.00)	(42,832.00)
44-105-01	ST Revenue>HMO>C/A	11,321.00			11,321.00	30,600.00
44-111-00	ST Revenue>Medicaid	(25,769.00)			(25,769.00)	(14,083.00)
44-111-01	ST Revenue>Medicaid>C/A	22,502.00			22,502.00	14,083.00
46-102-00	Lab Rev>Medicare A	(53,544.00)			(53,544.00)	(33,047.00)
46-102-01	Lab Rev>Medicare A>C/A	53,544.00			53,544.00	33,047.00
46-104-00	Lab Rev>Private	0.00			0.00	(154.00)
47-102-00	Other Ancillary Rev>Medicare A	(23,524.00)			(23,524.00)	(11,381.00)
47-102-01	Other Ancillary Rev>Medicare A>C/A	21,033.00			21,033.00	9,420.00
47-103-00	Other Ancillary Rev>Medicare B	(26.00)			(26.00)	(2,431.00)
47-104-00	Other Ancillary Revenue>Private	(5.00)			(5.00)	(306.00)
47-105-00	Other Ancillary Rev>HMO	(280.00)			(280.00)	(1,022.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00			0.00	204.00
47-111-00	Other Ancillary Rev>Medicaid	271.00			271.00	(578.00)
48-103-00	Vaccine Rev>Medicare B	(871.00)			(871.00)	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
51-034-34	Other Rev>PPP>COVID19	(1,009,000.00)			(1,009,000.00)	0.00
51-100-00	Other Rev>Miscellaneous	0.00		(44,271.00)	(44,271.00)	(1,058.00)
			RJE - 11	(44,271.00)		
51-111-34	Other Rev>Medicaid>COVID19	(191,244.00)			(191,244.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(343,725.00)			(343,725.00)	0.00
51-160-00	Other Rev>Interest	(1,322.00)		(569,562.00)	(570,884.00)	(522.00)
			RJE - 10	(569,562.00)		
51-818-00	Other Rev>Medical Records	(14.00)			(14.00)	(237.00)
52-102-00	Revenue Adjustments>Medicare A	(27,545.00)			(27,545.00)	133.00
52-104-00	Revenue Adjustments>Private	0.00			0.00	613.00
52-105-00	Revenue Adjustments>Commercial HMO	50,250.00			50,250.00	(1,821.00)
52-106-00	Revenue Adjustments>Medicare HMO	63,512.00			63,512.00	0.00
52-109-00	Revenue Adjustments>Hospice	(7.00)			(7.00)	0.00
52-111-00	Revenue Adjustments>Medicaid	(9,379.00)			(9,379.00)	0.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	0.00			0.00	(37,113.00)
52-123-00	Revenue Adjustments>Ancillary	(1,669.00)			(1,669.00)	638.00
60-183-00	Nursing Expense>Supplies	130,337.00			130,337.00	129,198.00
60-183-34	Nursing Expense>Supplies>COVID19	55,314.00			55,314.00	49,281.00
60-184-00	Nursing Expense>Minor Equip & Supplies	1,478.00			1,478.00	0.00
60-201-00	Nursing Expense>Forms & Printing	141.00			141.00	0.00
60-204-00	Nursing Expense>Training & Education	147.00			147.00	3,597.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			1,152.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	675.00			675.00	618.00
60-206-00	Nursing Expense>Clinical Services	89,377.00		(88,869.00)	508.00	9,620.00
			RJE - 1	(88,869.00)		
			RJE - 8	(25,786.00)		
60-206-34	Nursing Expense>Clinical Services>COVID19	8,041.00			8,041.00	152.00
60-207-00	Nursing Expense>Repairs & Maint	7,702.00			7,702.00	3,162.00
60-208-00	Nursing Expense>Equip-Rental	31,204.00			31,204.00	21,623.00
60-212-00	Nursing Expense>Clinical Consultants	27,500.00			27,500.00	18,523.00
60-213-00	Nursing Expense>Transportation	22,874.00		(22,321.00)	553.00	4,929.00
			RJE - 4	(22,321.00)		
60-230-00	Nursing Expense>Data Processing	8,271.00			8,271.00	6,749.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,018.00			3,018.00	774.00
60-700-18	Nursing Expense>Contracted Service>RN	0.00			0.00	111,973.00
60-700-19	Nursing Expense>Contracted Service>LPN	0.00			0.00	71,363.00
60-700-20	Nursing Expense>Contracted Service>CNA	0.00			0.00	39,268.00
60-700-34	Nursing Expense>Contracted Service>COVID19	82,448.00			82,448.00	42,075.00
60-700-38	Nursing Expense>Contracted Service>Strike	149,722.00			149,722.00	0.00
60-801-80	Nursing Expense>CNA>Wages	1,695,066.00			1,695,066.00	1,652,534.00
60-801-92	Nursing Expense>CNA>PTO Accrual	0.00			0.00	(17,278.00)
60-805-80	Nursing Expense>LPN>Wages	1,074,683.00			1,074,683.00	1,021,308.00
60-805-92	Nursing Expense>LPN>PTO Accrual	0.00			0.00	6,191.00
60-808-80	Nursing Expense>RN>Wages	477,211.00			477,211.00	626,281.00
60-808-92	Nursing Expense>RN>PTO Accrual	0.00			0.00	4,027.00
60-809-80	Nursing Expense>RN Supervisor>Wages	351,337.00			351,337.00	304,962.00
61-750-00	Nursing Admin Expense>Medical Director	0.00			0.00	34,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	37,000.00			37,000.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	114,482.00			114,482.00	116,810.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00			0.00	(5,834.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	70,278.00			70,278.00	30,641.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	183,175.00			183,175.00	114,388.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	0.00			0.00	416.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	2,120.00			2,120.00	0.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	98,673.00			98,673.00	107,303.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	3,336.00			3,336.00	49,165.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	133,934.00			133,934.00	172,778.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	0.00			0.00	(2,213.00)
61-880-00	Nursing Admin Expense>Payroll Taxes	367,635.00			367,635.00	369,764.00
61-881-00	Nursing Admin Expense>Workers Comp	51,446.00			51,446.00	92,655.00
61-882-00	Nursing Admin Expense>Health Insurance	754,034.00			754,034.00	694,241.00
61-883-00	Nursing Admin Expense>Other Benefits	190,136.00		(190,135.00)	1.00	0.00
			RJE - 3	(190,135.00)		
62-000-00	Pharmacy Expense	0.00			0.00	738.00
62-145-00	Pharmacy Expense>RX	378,381.00			378,381.00	306,999.00
62-222-00	Pharmacy Expense>OTC	4,411.00			4,411.00	1,960.00
62-700-00	Pharmacy Expense>Contracted Service	14,091.00			14,091.00	14,229.00
64-223-00	Other Ancillary Expense>Oxygen	1,236.00			1,236.00	4,078.00
64-224-00	Other Ancillary Expense>Lab	78,754.00			78,754.00	49,352.00
64-224-34	Other Ancillary Expense>Lab>COVID19	(3,477.00)			(3,477.00)	9,513.00
64-225-00	Other Ancillary Expense>Radiology	27,803.00			27,803.00	23,079.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
64-225-34	Other Ancillary Expense>Radiology>COVID19	76.00			76.00	600.00
65-000-00	PT Expense	359,683.00			359,683.00	437,768.00
66-000-00	OT Expense	375,875.00			375,875.00	399,333.00
67-000-00	ST Expense	86,687.00			86,687.00	92,874.00
68-183-00	Therapy Expense>Supplies	0.00			0.00	567.00
68-700-34	Therapy Expense>Contracted Service>Covid19	3,750.00			3,750.00	0.00
69-811-80	Social Services Expense>Director>Wages	71,815.00			71,815.00	66,362.00
69-830-80	Social Services Expense>Assistant>Wages	37,514.00			37,514.00	20,687.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	0.00			0.00	3,108.00
69-880-00	Social Services Expense>Payroll Taxes	9,494.00			9,494.00	7,828.00
69-881-00	Social Services Expense>Workers Comp	1,291.00			1,291.00	1,981.00
69-882-00	Social Services Expense>Health Insurance	19,676.00			19,676.00	14,938.00
69-883-00	Social Services Expense>Other Benefits	4,979.00		(4,979.00)	0.00	0.00
			RJE - 3	(4,979.00)		
70-177-00	Dietary Expense>Supplements	17,798.00			17,798.00	774.00
70-178-00	Dietary Expense>Food	224,439.00			224,439.00	218,495.00
70-178-34	Dietary Expense>Food>COVID19	0.00			0.00	335.00
70-183-00	Dietary Expense>Supplies	26,488.00			26,488.00	26,310.00
70-183-34	Dietary Expense>Supplies>COVID19	2,980.00			2,980.00	197.00
70-207-00	Dietary Expense>Repairs & Maint	5,234.00			5,234.00	779.00
70-208-00	Dietary Expense>Equip-Rental	1,340.00			1,340.00	1,608.00
70-700-00	Dietary Expense>Contracted Service	0.00			0.00	80,235.00
70-700-34	Dietary Expense>Contracted Service>COVID19	85,583.00			85,583.00	0.00
70-831-80	Dietary Expense>Aide>Wages	236,654.00			236,654.00	239,373.00
70-832-80	Dietary Expense>Cook>Wages	150,494.00			150,494.00	149,957.00
70-833-80	Dietary Expense>Dietician>Wages	0.00			0.00	47,935.00
70-880-00	Dietary Expense>Payroll Taxes	33,919.00			33,919.00	38,503.00
70-881-00	Dietary Expense>Workers Comp	4,938.00			4,938.00	9,684.00
70-882-00	Dietary Expense>Health Insurance	69,463.00			69,463.00	72,648.00
70-883-00	Dietary Expense>Other Benefits	17,442.00		(17,442.00)	0.00	0.00
			RJE - 3	(17,442.00)		
71-178-00	Activity Expense>Food	1,435.00			1,435.00	287.00
71-183-00	Activity Expense>Supplies	832.00			832.00	1,617.00
71-183-34	Activity Expense>Supplies>COVID19	7.00			7.00	0.00
71-202-00	Activity Expense>Resident Missing Items	153.00			153.00	238.00
71-700-00	Activity Expense>Contracted Service	0.00			0.00	3,225.00
71-811-80	Activity Expense>Director>Wages	123,269.00			123,269.00	95,805.00
71-831-80	Activity Expense>Aide>Wages	8,093.00			8,093.00	0.00
71-831-92	Activity Expense>Aide>PTO Accrual	0.00			0.00	1,331.00
71-880-00	Activity Expense>Payroll Taxes	11,584.00			11,584.00	8,528.00
71-881-00	Activity Expense>Workers Comp	1,759.00			1,759.00	2,119.00
71-882-00	Activity Expense>Health Insurance	23,550.00			23,550.00	15,767.00
71-883-00	Activity Expense>Other Benefits	5,880.00		(5,880.00)	0.00	0.00
			RJE - 3	(5,880.00)		
72-183-00	Housekeeping Expense>Supplies	26,858.00			26,858.00	19,036.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,164.00			1,164.00	1,640.00
72-700-00	Housekeeping Expense>Contracted Service	0.00			0.00	1,330.00
72-811-80	Housekeeping Expense>Director>Wages	0.00			0.00	17,522.00
72-831-80	Housekeeping Expense>Aide>Wages	384,604.00			384,604.00	323,068.00
73-183-00	Laundry Expense>Supplies	6,549.00			6,549.00	8,487.00
73-183-34	Laundry Expense>Supplies>COVID19	1,672.00			1,672.00	0.00
73-831-80	Laundry Expense>Aide>Wages	78,731.00			78,731.00	65,141.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	40,623.00			40,623.00	35,617.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	5,529.00			5,529.00	8,946.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	83,332.00			83,332.00	67,901.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	20,958.00		(20,958.00)	0.00	0.00
			RJE - 3	(20,958.00)		
75-183-00	Maintenance Expense>Supplies	18,212.00			18,212.00	10,229.00
75-183-34	Maintenance Expense>Supplies>COVID19	115.00			115.00	0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	9,953.00			9,953.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	26,708.00			26,708.00	28,422.00
75-207-00	Maintenance Expense>Repairs & Maint	55,561.00			55,561.00	41,957.00
75-217-00	Maintenance Expense>Extermination	2,511.00			2,511.00	2,026.00
75-218-00	Maintenance Expense>Snow Removal	17,883.00			17,883.00	9,704.00
75-219-00	Maintenance Expense>Landscaping	4,097.00			4,097.00	6,042.00
75-220-00	Maintenance Expense>Fire Drill	8,535.00			8,535.00	14,379.00
75-700-00	Maintenance Expense>Contracted Service	22,323.00			22,323.00	26,446.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	3,999.00			3,999.00	19,568.00
75-811-92	Maintenance Expense>Director>PTO Accrual	0.00			0.00	(514.00)
75-829-80	Maintenance Expense>Staff>Wages	122,466.00			122,466.00	85,952.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	0.00			0.00	1,907.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
75-837-00	Maintenance Expense>Security	1,381.00			1,381.00	2,761.00
75-837-38	Maintenance Expense>Security>Strike	5,318.00			5,318.00	0.00
75-838-80	Maintenance Expense>Security Desk>Wages	96,316.00			96,316.00	92,753.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	0.00			0.00	(992.00)
75-880-00	Maintenance Expense>Payroll Taxes	19,064.00			19,064.00	15,766.00
75-881-00	Maintenance Expense>Workers Comp	2,679.00			2,679.00	3,962.00
75-882-00	Maintenance Expense>Health Insurance	39,240.00			39,240.00	29,849.00
75-883-00	Maintenance Expense>Other Benefits	9,931.00		(9,931.00)	0.00	0.00
			RJE - 3	(9,931.00)		
76-227-00	Utility Expense>Gas	23,674.00			23,674.00	16,130.00
76-228-00	Utility Expense>Electric	414,454.00			414,454.00	389,814.00
76-229-00	Utility Expense>Water/Sewer	59,304.00			59,304.00	47,901.00
80-101-00	Admin Expense>Provider Tax	445,855.00			445,855.00	498,510.00
80-162-00	Admin Expense>Insurance - General Liability & Other	203,877.00		1,872.00	205,749.00	160,778.00
			RJE - 9	1,872.00		
80-163-00	Admin Expense>Insurance - EPLI	11,674.00			11,674.00	10,878.00
80-164-00	Admin Expense>Surety Bond	458.00			458.00	549.00
80-165-00	Admin Expense>Insurance - Property	18,190.00			18,190.00	16,937.00
80-183-00	Admin Expense>Supplies	20,539.00			20,539.00	13,679.00
80-183-34	Admin Expense>Supplies>COVID19	212.00			212.00	4.00
80-183-38	Admin Expense>Supplies>Strike	495.00			495.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	820.00			820.00	0.00
80-208-00	Admin Expense>Equip-Rental	13,344.00			13,344.00	10,042.00
80-208-34	Admin Expense>Equip-Rental>COVID19	43.00			43.00	0.00
80-209-00	Admin Expense>Postage	2,639.00			2,639.00	1,787.00
80-209-34	Admin Expense>Postage>COVID19	43.00			43.00	70.00
80-210-00	Admin Expense>Internet	2,046.00			2,046.00	2,008.00
80-230-00	Admin Expense>Data Processing	57,277.00			57,277.00	58,988.00
80-231-00	Admin Expense>Telephone	13,242.00			13,242.00	13,635.00
80-232-00	Admin Expense>Cable TV	17,016.00			17,016.00	16,238.00
80-233-00	Admin Expense>Seminars	110.00			110.00	0.00
80-234-00	Admin Expense>Licenses	898.00			898.00	1,451.00
80-235-00	Admin Expense>Dues & Subscriptions	557.00			557.00	350.00
80-236-00	Admin Expense>Travel	1,702.00			1,702.00	1,810.00
80-236-04	Admin Expense>Travel>Allowable	4,081.00			4,081.00	2,252.00
80-236-34	Admin Expense>Travel>COVID19	24.00			24.00	186.00
80-236-38	Admin Expense>Travel>Strike	762.00			762.00	0.00
80-238-00	Admin Expense>Legal Fees	19,814.00		(2,404.00)	17,410.00	49,475.00
			RJE - 9	(2,404.00)		
80-238-34	Admin Expense>Legal Fees>COVID19	28.00			28.00	0.00
80-238-38	Admin Expense>Legal Fees>Strike	4,508.00			4,508.00	0.00
80-239-00	Admin Expense>Accounting Fees	25,906.00		532.00	26,438.00	24,225.00
			RJE - 9	532.00		
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00			0.00	457.00
80-240-00	Admin Expense>Professional Fees	213,400.00			213,400.00	184,161.00
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00			8,000.00	0.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	117,885.00			117,885.00	6,120.00
80-243-00	Admin Expense>Late Fees	1,983.00			1,983.00	2,790.00
80-244-00	Admin Expense>Bank Fees	2,567.00			2,567.00	4,679.00
80-247-00	Admin Expense>Corporate Tax	251.00			251.00	600.00
80-249-00	Admin Expense>Recruiting	938.00			938.00	943.00
80-250-00	Admin Expense>Marketing & Advertising	8,092.00			8,092.00	15,800.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	3,556.00			3,556.00	1,643.00
80-251-00	Admin Expense>Bad Debt	163,674.00			163,674.00	137,501.00
80-252-00	Admin Expense>Startup Costs	0.00			0.00	(1,837.00)
80-700-00	Admin Expense>Contracted Service	20,063.00			20,063.00	120,391.00
80-700-26	Admin Expense>Contracted Service>Director	15,000.00			15,000.00	0.00
80-700-34	Admin Expense>Contracted Service>COVID19	255.00			255.00	0.00
80-811-80	Admin Expense>Director>Wages	130,857.00			130,857.00	102,767.00
80-811-92	Admin Expense>Director>PTO Accrual	0.00			0.00	(759.00)
80-812-80	Admin Expense>Assistant Director>Wages	2,327.00			2,327.00	(2,327.00)
80-839-80	Admin Expense>Admissions>Wages	37,578.00			37,578.00	64,735.00
80-840-80	Admin Expense>Business Office>Wages	65,371.00			65,371.00	85,433.00
80-840-92	Admin Expense>Business Office>PTO Accrual	0.00			0.00	(287.00)
80-842-80	Admin Expense>Marketing>Wages	15,042.00			15,042.00	15,083.00
80-880-00	Admin Expense>Payroll Taxes	22,029.00			22,029.00	23,519.00
80-881-00	Admin Expense>Workers Comp	36,776.00			36,776.00	5,899.00
80-882-00	Admin Expense>Health Insurance	44,957.00			44,957.00	44,338.00
80-883-00	Admin Expense>Other Benefits	11,268.00		(11,268.00)	0.00	0.00
			RJE - 3	(11,268.00)		
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		27,648.00	27,648.00	26,322.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
			RJE - 3	27,648.00		
85-245-00	Employee Benefits Expense>Background Checks	0.00		3,828.00	3,828.00	2,340.00
			RJE - 3	3,828.00		
85-255-79	Employee Benefits Expense>Pension>Union	0.00		217,835.00	217,835.00	214,481.00
			RJE - 3	217,835.00		
91-121-00	Property Expense>Rent	1,320,000.00			1,320,000.00	1,320,000.00
91-161-00	Property Expense>RE Taxes	124,337.00			124,337.00	122,623.00
91-261-00	Property Expense>Personal Prop Taxes	26,140.00			26,140.00	30,782.00
92-000-00	Depreciation Expense	(17,651.00)		44,271.00	26,620.00	81,669.00
			RJE - 11	44,271.00		
94-000-00	Interest Expense	(569,562.00)		569,562.00	0.00	952,297.00
			RJE - 10	569,562.00		
Marcum 101	Dentist	0.00		5,100.00	5,100.00	5,100.00
			RJE - 1	5,100.00		
Marcum 108	Ambulance	0.00		22,321.00	22,321.00	0.00
			RJE - 4	22,321.00		
Marcum 109	Employee Food	0.00		1,228.00	1,228.00	1,438.00
			RJE - 3	1,228.00		
Marcum 110	Employee Relations	0.00		2,260.00	2,260.00	1,490.00
			RJE - 3	2,260.00		
Marcum 111	Discriminatory Bonus	0.00		1,000.00	1,000.00	5,258.00
			RJE - 3	1,000.00		
Marcum 117	IV Insertion Nurse	0.00		22,094.00	22,094.00	26,807.00
			RJE - 8	22,094.00		
Marcum 118	Respiratory Therapist	0.00		3,692.00	3,692.00	455.00
			RJE - 8	3,692.00		
Marcum 120	Indirect COVID Expense	0.00		70.00	70.00	2,683.00
			RJE - 3	70.00		
Marcum 121	Admin & General> COVID Related Expense	0.00		6,724.00	6,724.00	17,141.00
			RJE - 3	6,724.00		
Marcum 122	Holiday Party	0.00		0.00	0.00	350.00
			RJE - 3	0.00		
Marcum 123	Dietician	0.00		57,983.00	57,983.00	0.00
			RJE - 1	57,983.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
80-811-80	Admin Expense>Director>Wages	130,857.00		0.00	130,857.00	102,767.00
80-811-92	Admin Expense>Director>PTO Accrual	0.00		0.00	0.00	(759.00)
80-812-80	Admin Expense>Assistant Director>Wages	2,327.00		0.00	2,327.00	(2,327.00)
Subtotal [2]	Administrators	133,184.00		0.00	133,184.00	99,681.00
Subgroup : [4]	Other Administrative Salaries					
75-838-80	Maintenance Expense>Security Desk>Wages	96,316.00		0.00	96,316.00	92,753.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	0.00		0.00	0.00	(992.00)
80-840-80	Admin Expense>Business Office>Wages	65,371.00		0.00	65,371.00	85,433.00
80-840-92	Admin Expense>Business Office>PTO Accrual	0.00		0.00	0.00	(287.00)
Subtotal [4]	Other Administrative Salaries	161,687.00		0.00	161,687.00	176,907.00
Subgroup : [5A]	Head Dietitian					
70-833-80	Dietary Expense>Dietician>Wages	0.00		0.00	0.00	47,935.00
Subtotal [5A]	Head Dietitian	0.00		0.00	0.00	47,935.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	236,654.00		0.00	236,654.00	239,373.00
70-832-80	Dietary Expense>Cook>Wages	150,494.00		0.00	150,494.00	149,957.00
Subtotal [5C]	Dietary Workers	387,148.00		0.00	387,148.00	389,330.00
Subgroup : [6A]	Head Housekeeper					
72-811-80	Housekeeping Expense>Director>Wages	0.00		0.00	0.00	17,522.00
Subtotal [6A]	Head Housekeeper	0.00		0.00	0.00	17,522.00
Subgroup : [6B]	Other Housekeeping Workers					
72-831-80	Housekeeping Expense>Aide>Wages	384,604.00		0.00	384,604.00	323,068.00
Subtotal [6B]	Other Housekeeping Workers	384,604.00		0.00	384,604.00	323,068.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
75-811-92	Maintenance Expense>Director>PTO Accrual	0.00		0.00	0.00	(514.00)
Subtotal [7A]	Engineer or Chief of Maintenance	0.00		0.00	0.00	(514.00)
Subgroup : [7B]	Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	122,466.00		0.00	122,466.00	85,952.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	0.00		0.00	0.00	1,907.00
Subtotal [7B]	Other Maintenance Workers	122,466.00		0.00	122,466.00	87,859.00
Subgroup : [8B]	Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	78,731.00		0.00	78,731.00	65,141.00
Subtotal [8B]	Other Laundry Workers	78,731.00		0.00	78,731.00	65,141.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	114,482.00		0.00	114,482.00	116,810.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00		0.00	0.00	(5,834.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	70,278.00		0.00	70,278.00	30,641.00
Subtotal [12A]	Director of Nurses/Assistant Director	184,760.00		0.00	184,760.00	141,617.00
Subgroup : [12B1]	RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	477,211.00		0.00	477,211.00	626,281.00
60-808-92	Nursing Expense>RN>PTO Accrual	0.00		0.00	0.00	4,027.00
60-809-80	Nursing Expense>RN Supervisor>Wages	351,337.00		0.00	351,337.00	304,962.00
Subtotal [12B1]	RNs - Direct Care	828,548.00		0.00	828,548.00	935,270.00
Subgroup : [12B2]	RNs - Administrative					
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	183,175.00		0.00	183,175.00	114,388.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	0.00		0.00	0.00	416.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	98,673.00		0.00	98,673.00	107,303.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	3,336.00		0.00	3,336.00	49,165.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	133,934.00		0.00	133,934.00	172,778.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	0.00		0.00	0.00	(2,213.00)
Subtotal [12B2]	RNs - Administrative	419,118.00		0.00	419,118.00	441,837.00
Subgroup : [12C1]	LPNs - Direct Care					
60-805-80	Nursing Expense>LPN>Wages	1,074,683.00		0.00	1,074,683.00	1,021,308.00
60-805-92	Nursing Expense>LPN>PTO Accrual	0.00		0.00	0.00	6,191.00
Subtotal [12C1]	LPNs - Direct Care	1,074,683.00		0.00	1,074,683.00	1,027,499.00
Subgroup : [12D]	Aides and Attendants					
60-801-80	Nursing Expense>CNA>Wages	1,695,066.00		0.00	1,695,066.00	1,652,534.00
60-801-92	Nursing Expense>CNA>PTO Accrual	0.00		0.00	0.00	(17,278.00)
Subtotal [12D]	Aides and Attendants	1,695,066.00		0.00	1,695,066.00	1,635,256.00
Subgroup : [12H]	Recreation Workers					
71-811-80	Activity Expense>Director>Wages	123,269.00		0.00	123,269.00	95,805.00

71-831-80	Activity Expense>Aide>Wages	8,093.00	0.00	8,093.00	0.00
71-831-92	Activity Expense>Aide>PTO Accrual	0.00	0.00	0.00	1,331.00
Subtotal [12H]	Recreation Workers	131,362.00	0.00	131,362.00	97,136.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	71,815.00	0.00	71,815.00	66,362.00
69-830-80	Social Services Expense>Assistant>Wages	37,514.00	0.00	37,514.00	20,687.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	0.00	0.00	0.00	3,108.00
Subtotal [12M]	Social Workers/Case Management	109,329.00	0.00	109,329.00	90,157.00
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	15,042.00	0.00	15,042.00	15,083.00
Subtotal [12N]	Marketing	15,042.00	0.00	15,042.00	15,083.00
Subgroup : [12O]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	2,120.00	0.00	2,120.00	0.00
80-839-80	Admin Expense>Admissions>Wages	37,578.00	0.00	37,578.00	64,735.00
Subtotal [12O]	Other	39,698.00	0.00	39,698.00	64,735.00
Total [10-A]	Salaries and Wages	5,765,426.00	0.00	5,765,426.00	5,655,519.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
Marcum 123	Dietician	0.00	57,983.00	57,983.00	0.00
Subtotal [1]	Dietitian	0.00	57,983.00	57,983.00	0.00
Subgroup : [2]	Dentist				
Marcum 101	Dentist	0.00	5,100.00	5,100.00	5,100.00
Subtotal [2]	Dentist	0.00	5,100.00	5,100.00	5,100.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	14,091.00	0.00	14,091.00	14,229.00
Subtotal [3]	Pharmacist	14,091.00	0.00	14,091.00	14,229.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	359,683.00	0.00	359,683.00	437,768.00
68-700-34	Therapy Expense>Contracted Service>Covid19	3,750.00	0.00	3,750.00	0.00
Subtotal [5A]	PT - Resident Care	363,433.00	0.00	363,433.00	437,768.00
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	0.00	0.00	0.00	34,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	37,000.00	0.00	37,000.00	0.00
Subtotal [8A]	Medical Director	37,000.00	0.00	37,000.00	34,000.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	86,687.00	0.00	86,687.00	92,874.00
Subtotal [9A]	ST - Resident Care	86,687.00	0.00	86,687.00	92,874.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	375,875.00	0.00	375,875.00	399,333.00
Subtotal [10A]	OT - Resident Care	375,875.00	0.00	375,875.00	399,333.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-18	Nursing Expense>Contracted Service>RN	0.00	0.00	0.00	111,973.00
60-700-38	Nursing Expense>Contracted Service>Strike	149,722.00	0.00	149,722.00	0.00
Subtotal [11A1]	RN's - Direct Care	149,722.00	0.00	149,722.00	111,973.00
Subgroup : [11B1]	LPN's - Direct Care				
60-700-19	Nursing Expense>Contracted Service>LPN	0.00	0.00	0.00	71,363.00
Subtotal [11B1]	LPN's - Direct Care	0.00	0.00	0.00	71,363.00
Subgroup : [11C]	Aides				
60-700-20	Nursing Expense>Contracted Service>CNA	0.00	0.00	0.00	39,268.00
Subtotal [11C]	Aides	0.00	0.00	0.00	39,268.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	89,377.00	(88,869.00)	508.00	9,620.00
			(63,083.00)		
			(25,786.00)		
60-206-34	Nursing Expense>Clinical Services>COVID19	8,041.00	0.00	8,041.00	152.00
60-212-00	Nursing Expense>Clinical Consultants	27,500.00	0.00	27,500.00	18,523.00
60-700-34	Nursing Expense>Contracted Service>COVID19	82,448.00	0.00	82,448.00	42,075.00
Marcum 117	IV Insertion Nurse	0.00	22,094.00	22,094.00	26,807.00
			22,094.00		
Marcum 118	Respiratory Therapist	0.00	3,692.00	3,692.00	455.00
			3,692.00		
Subtotal [12]	Other	207,366.00	(63,083.00)	144,283.00	97,632.00
Total [13-B]	Professional Fees	1,234,174.00	0.00	1,234,174.00	1,303,540.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	51,446.00	0.00	51,446.00	92,655.00

69-881-00	Social Services Expense>Workers Comp	1,291.00	0.00	1,291.00	1,981.00
70-881-00	Dietary Expense>Workers Comp	4,938.00	0.00	4,938.00	9,684.00
71-881-00	Activity Expense>Workers Comp	1,759.00	0.00	1,759.00	2,119.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	5,529.00	0.00	5,529.00	8,946.00
75-881-00	Maintenance Expense>Workers Comp	2,679.00	0.00	2,679.00	3,962.00
80-881-00	Admin Expense>Workers Comp	36,776.00	0.00	36,776.00	5,899.00
Subtotal [1A1]	Workmen's Compensation	104,418.00	0.00	104,418.00	125,246.00
Subgroup : [1A3]	Unemployment Insurance				
24-163-00	Accrued Expenses>Insurance - EPLI	0.00	0.00	0.00	363.00
Subtotal [1A3]	Unemployment Insurance	0.00	0.00	0.00	363.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	367,635.00	0.00	367,635.00	369,764.00
69-880-00	Social Services Expense>Payroll Taxes	9,494.00	0.00	9,494.00	7,828.00
70-880-00	Dietary Expense>Payroll Taxes	33,919.00	0.00	33,919.00	38,503.00
71-880-00	Activity Expense>Payroll Taxes	11,584.00	0.00	11,584.00	8,528.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	40,623.00	0.00	40,623.00	35,617.00
75-880-00	Maintenance Expense>Payroll Taxes	19,064.00	0.00	19,064.00	15,766.00
80-880-00	Admin Expense>Payroll Taxes	22,029.00	0.00	22,029.00	23,519.00
Subtotal [1A4]	Social Security (FICA)	504,348.00	0.00	504,348.00	499,525.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	754,034.00	0.00	754,034.00	694,241.00
69-882-00	Social Services Expense>Health Insurance	19,676.00	0.00	19,676.00	14,938.00
70-882-00	Dietary Expense>Health Insurance	69,463.00	0.00	69,463.00	72,648.00
71-882-00	Activity Expense>Health Insurance	23,550.00	0.00	23,550.00	15,767.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	83,332.00	0.00	83,332.00	67,901.00
75-882-00	Maintenance Expense>Health Insurance	39,240.00	0.00	39,240.00	29,849.00
80-882-00	Admin Expense>Health Insurance	44,957.00	0.00	44,957.00	44,338.00
Subtotal [1A5]	Health Insurance	1,034,252.00	0.00	1,034,252.00	939,682.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Union	0.00	217,835.00	217,835.00	214,481.00
			RJE - 3	217,835.00	
Subtotal [1A7]	Pensions	0.00		217,835.00	214,481.00
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	190,136.00	(190,135.00)	1.00	0.00
			RJE - 3	(190,135.00)	
69-883-00	Social Services Expense>Other Benefits	4,979.00	(4,979.00)	0.00	0.00
			RJE - 3	(4,979.00)	
70-883-00	Dietary Expense>Other Benefits	17,442.00	(17,442.00)	0.00	0.00
			RJE - 3	(17,442.00)	
71-883-00	Activity Expense>Other Benefits	5,880.00	(5,880.00)	0.00	0.00
			RJE - 3	(5,880.00)	
74-883-00	Housekeeping & Laundry Expense>Other Benefits	20,958.00	(20,958.00)	0.00	0.00
			RJE - 3	(20,958.00)	
75-883-00	Maintenance Expense>Other Benefits	9,931.00	(9,931.00)	0.00	0.00
			RJE - 3	(9,931.00)	
80-883-00	Admin Expense>Other Benefits	11,268.00	(11,268.00)	0.00	0.00
			RJE - 3	(11,268.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	27,648.00	27,648.00	26,322.00
			RJE - 3	27,648.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00	3,828.00	3,828.00	2,340.00
			RJE - 3	3,828.00	
Marcum 121	Admin & General> COVID Related Expense	0.00	6,724.00	6,724.00	17,141.00
			RJE - 3	6,724.00	
Subtotal [1A9]	Other	260,594.00	(222,393.00)	38,201.00	45,803.00
Subgroup : [1C]	Bad Debts				
80-251-00	Admin Expense>Bad Debt	163,674.00	0.00	163,674.00	137,501.00
Subtotal [1C]	Bad Debts	163,674.00	0.00	163,674.00	137,501.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	25,906.00	532.00	26,438.00	24,225.00
			RJE - 9	532.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	0.00	0.00	0.00	457.00
Subtotal [1D]	Accounting and Auditing	25,906.00	532.00	26,438.00	24,682.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	19,814.00	(2,404.00)	17,410.00	49,475.00
			RJE - 9	(2,404.00)	
80-238-34	Admin Expense>Legal Fees>COVID19	28.00	0.00	28.00	0.00
80-238-38	Admin Expense>Legal Fees>Strike	4,508.00	0.00	4,508.00	0.00
Subtotal [1E]	Legal	24,350.00	(2,404.00)	21,946.00	49,475.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	20,539.00	0.00	20,539.00	13,679.00
80-183-34	Admin Expense>Supplies>COVID19	212.00	0.00	212.00	4.00
80-183-38	Admin Expense>Supplies>Strike	495.00	0.00	495.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	820.00	0.00	820.00	0.00
80-208-00	Admin Expense>Equip-Rental	13,344.00	0.00	13,344.00	10,042.00
80-208-34	Admin Expense>Equip-Rental>COVID19	43.00	0.00	43.00	0.00
Subtotal [1G]	Office Supplies	35,453.00	0.00	35,453.00	23,725.00

Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	13,242.00	0.00	13,242.00	13,635.00
Subtotal [1H1]	Telephone and Telegraph	13,242.00	0.00	13,242.00	13,635.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	251.00	0.00	251.00	600.00
Subtotal [1J]	Corporation Business Taxes	251.00	0.00	251.00	600.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	445,855.00	0.00	445,855.00	498,510.00
Subtotal [1K3]	Resident Day User Fee	445,855.00	0.00	445,855.00	498,510.00
Total [15]	Expenditures Other than Salaries	2,612,343.00	(6,430.00)	2,605,913.00	2,573,228.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	22,874.00	(22,321.00)	553.00	4,929.00
			RJE - 4		
			(22,321.00)		
Subtotal [1]	Resident Travel and Entertainment	22,874.00	(22,321.00)	553.00	4,929.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	1,702.00	0.00	1,702.00	1,810.00
80-236-04	Admin Expense>Travel>Allowable	4,081.00	0.00	4,081.00	2,252.00
80-236-34	Admin Expense>Travel>COVID19	24.00	0.00	24.00	186.00
80-236-38	Admin Expense>Travel>Strike	762.00	0.00	762.00	0.00
Subtotal [4]	Employee Travel	6,569.00	0.00	6,569.00	4,248.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	147.00	0.00	147.00	3,597.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00	0.00	1,152.00	0.00
80-233-00	Admin Expense>Seminars	110.00	0.00	110.00	0.00
Subtotal [5]	Education Expense	1,409.00	0.00	1,409.00	3,597.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	938.00	0.00	938.00	943.00
Subtotal [M1]	Advertising Help Wanted	938.00	0.00	938.00	943.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	8,092.00	0.00	8,092.00	15,800.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	3,556.00	0.00	3,556.00	1,643.00
Subtotal [M3]	Advertising Other	11,648.00	0.00	11,648.00	17,443.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	2,639.00	0.00	2,639.00	1,787.00
80-209-34	Admin Expense>Postage>COVID19	43.00	0.00	43.00	70.00
Subtotal [M7]	Postage	2,682.00	0.00	2,682.00	1,857.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
80-235-00	Admin Expense>Dues & Subscriptions	557.00	0.00	557.00	350.00
Subtotal [M8A]	Dues to Chamber of Commerce	557.00	0.00	557.00	350.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	2,046.00	0.00	2,046.00	2,008.00
80-230-00	Admin Expense>Data Processing	57,277.00	0.00	57,277.00	58,988.00
80-240-00	Admin Expense>Professional Fees	213,400.00	0.00	213,400.00	184,161.00
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00	0.00	8,000.00	0.00
80-700-00	Admin Expense>Contracted Service	20,063.00	0.00	20,063.00	120,391.00
80-700-26	Admin Expense>Contracted Service>Director	15,000.00	0.00	15,000.00	0.00
80-700-34	Admin Expense>Contracted Service>COVID19	255.00	0.00	255.00	0.00
Subtotal [M11]	Services Provided by Contract	316,041.00	0.00	316,041.00	365,548.00
Subgroup : [M13]	Other				
80-234-00	Admin Expense>Licenses	898.00	0.00	898.00	1,451.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	117,885.00	0.00	117,885.00	6,120.00
80-243-00	Admin Expense>Late Fees	1,983.00	0.00	1,983.00	2,790.00
80-244-00	Admin Expense>Bank Fees	2,567.00	0.00	2,567.00	4,679.00
80-252-00	Admin Expense>Startup Costs	0.00	0.00	0.00	(1,837.00)
Marcum 109	Employee Food	0.00	1,228.00	1,228.00	1,438.00
			RJE - 3		
			1,228.00		
Marcum 110	Employee Relations	0.00	2,260.00	2,260.00	1,490.00
			RJE - 3		
			2,260.00		
Marcum 111	Discriminatory Bonus	0.00	1,000.00	1,000.00	5,258.00
			RJE - 3		
			1,000.00		
Marcum 122	Holiday Party	0.00	0.00	0.00	350.00
			RJE - 3		
			0.00		
Subtotal [M13]	Other	123,333.00	4,488.00	127,821.00	21,739.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	486,051.00	(17,833.00)	468,218.00	420,654.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	17,798.00	0.00	17,798.00	774.00
70-178-00	Dietary Expense>Food	224,439.00	0.00	224,439.00	218,495.00
70-178-34	Dietary Expense>Food>COVID19	0.00	0.00	0.00	335.00

71-178-00	Activity Expense>Food	1,435.00	0.00	1,435.00	287.00
Subtotal [2A1]	Raw Food	243,672.00	0.00	243,672.00	219,891.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	26,488.00	0.00	26,488.00	26,310.00
70-183-34	Dietary Expense>Supplies>COVID19	2,980.00	0.00	2,980.00	197.00
70-208-00	Dietary Expense>Equip-Rental	1,340.00	0.00	1,340.00	1,608.00
Subtotal [2A2]	Non-Food Supplies	30,808.00	0.00	30,808.00	28,115.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	0.00	0.00	0.00	80,235.00
70-700-34	Dietary Expense>Contracted Service>COVID19	85,583.00	0.00	85,583.00	0.00
Subtotal [2B]	Purchased Services	85,583.00	0.00	85,583.00	80,235.00
Total [18]	Dietary Basis for Allocation of Costs	360,063.00	0.00	360,063.00	328,241.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	6,549.00	0.00	6,549.00	8,487.00
73-183-34	Laundry Expense>Supplies>COVID19	1,672.00	0.00	1,672.00	0.00
Subtotal [3C]	Other	8,221.00	0.00	8,221.00	8,487.00
Total [19]	Laundry-Basis for Allocation of Costs	8,221.00	0.00	8,221.00	8,487.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
72-700-00	Housekeeping Expense>Contracted Service	0.00	0.00	0.00	1,330.00
Subtotal [4B]	Purchased Services	0.00	0.00	0.00	1,330.00
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	26,858.00	0.00	26,858.00	19,036.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,164.00	0.00	1,164.00	1,640.00
Subtotal [4C]	Other	28,022.00	0.00	28,022.00	20,676.00
Subgroup : [5A2]	Purchased from				
62-000-00	Pharmacy Expense	0.00	0.00	0.00	738.00
62-145-00	Pharmacy Expense>RX	378,381.00	0.00	378,381.00	306,999.00
Subtotal [5A2]	Purchased from	378,381.00	0.00	378,381.00	307,737.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	4,411.00	0.00	4,411.00	1,960.00
Subtotal [5B]	Medicine Cabinet Drugs	4,411.00	0.00	4,411.00	1,960.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
68-183-00	Therapy Expense>Supplies	0.00	0.00	0.00	567.00
Subtotal [5C]	Medical and Therapeutic Supplies	0.00	0.00	0.00	567.00
Subgroup : [5D]	Ambulance/Limousine				
Marcum 108	Ambulance	0.00	22,321.00	22,321.00	0.00
Subtotal [5D]	Ambulance/Limousine	0.00	22,321.00	22,321.00	0.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	1,236.00	0.00	1,236.00	4,078.00
Subtotal [5E2]	Oxygen - Other	1,236.00	0.00	1,236.00	4,078.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	27,803.00	0.00	27,803.00	23,079.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	76.00	0.00	76.00	600.00
Subtotal [5F]	X-Rays and related radiological	27,879.00	0.00	27,879.00	23,679.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	78,754.00	0.00	78,754.00	49,352.00
64-224-34	Other Ancillary Expense>Lab>COVID19	(3,477.00)	0.00	(3,477.00)	9,513.00
Subtotal [5H]	Laboratory	75,277.00	0.00	75,277.00	58,865.00
Subgroup : [5I]	Recreation				
71-183-00	Activity Expense>Supplies	832.00	0.00	832.00	1,617.00
71-183-34	Activity Expense>Supplies>COVID19	7.00	0.00	7.00	0.00
71-202-00	Activity Expense>Resident Missing Items	153.00	0.00	153.00	238.00
71-700-00	Activity Expense>Contracted Service	0.00	0.00	0.00	3,225.00
80-232-00	Admin Expense>Cable TV	17,016.00	0.00	17,016.00	16,238.00
Subtotal [5I]	Recreation	18,008.00	0.00	18,008.00	21,318.00
Subgroup : [5L]	Other				
60-183-00	Nursing Expense>Supplies	130,337.00	0.00	130,337.00	129,198.00
60-183-34	Nursing Expense>Supplies>COVID19	55,314.00	0.00	55,314.00	49,281.00
60-184-00	Nursing Expense>Minor Equip & Supplies	1,478.00	0.00	1,478.00	0.00
60-201-00	Nursing Expense>Forms & Printing	141.00	0.00	141.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	675.00	0.00	675.00	618.00
60-208-00	Nursing Expense>Equip-Rental	31,204.00	0.00	31,204.00	21,623.00
60-230-00	Nursing Expense>Data Processing	8,271.00	0.00	8,271.00	6,749.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,018.00	0.00	3,018.00	774.00
Marcum 120	Indirect COVID Expense	0.00	70.00	70.00	2,683.00
			RJE - 3	70.00	

Subtotal [5L]	Other	<u>230,438.00</u>	<u>70.00</u>	<u>230,508.00</u>	<u>210,926.00</u>
Total [20]	Housekeeping and Resident Care Basis for Allocation	<u>763,652.00</u>	<u>22,391.00</u>	<u>786,043.00</u>	<u>651,136.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	7,702.00	0.00	7,702.00	3,162.00
70-207-00	Dietary Expense>Repairs & Maint	5,234.00	0.00	5,234.00	779.00
75-207-00	Maintenance Expense>Repairs & Maint	55,561.00	0.00	55,561.00	41,957.00
Subtotal [6A]	Repairs and Maintenance	<u>68,497.00</u>	<u>0.00</u>	<u>68,497.00</u>	<u>45,898.00</u>
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	23,674.00	0.00	23,674.00	16,130.00
Subtotal [6B]	Heat	<u>23,674.00</u>	<u>0.00</u>	<u>23,674.00</u>	<u>16,130.00</u>
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	414,454.00	0.00	414,454.00	389,814.00
Subtotal [6C]	Light & Power	<u>414,454.00</u>	<u>0.00</u>	<u>414,454.00</u>	<u>389,814.00</u>
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	59,304.00	0.00	59,304.00	47,901.00
Subtotal [6D]	Water	<u>59,304.00</u>	<u>0.00</u>	<u>59,304.00</u>	<u>47,901.00</u>
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	18,212.00	0.00	18,212.00	10,229.00
75-183-34	Maintenance Expense>Supplies>COVID19	115.00	0.00	115.00	0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	9,953.00	0.00	9,953.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	26,708.00	0.00	26,708.00	28,422.00
75-217-00	Maintenance Expense>Extermination	2,511.00	0.00	2,511.00	2,026.00
75-218-00	Maintenance Expense>Snow Removal	17,883.00	0.00	17,883.00	9,704.00
75-219-00	Maintenance Expense>Landscaping	4,097.00	0.00	4,097.00	6,042.00
75-220-00	Maintenance Expense>Fire Drill	8,535.00	0.00	8,535.00	14,379.00
75-700-00	Maintenance Expense>Contracted Service	22,323.00	0.00	22,323.00	26,446.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	3,999.00	0.00	3,999.00	19,568.00
75-837-00	Maintenance Expense>Security	1,381.00	0.00	1,381.00	2,761.00
75-837-38	Maintenance Expense>Security>Strike	5,318.00	0.00	5,318.00	0.00
Subtotal [6F]	Other	<u>121,035.00</u>	<u>0.00</u>	<u>121,035.00</u>	<u>119,577.00</u>
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	(17,651.00)	44,271.00	26,620.00	81,669.00
			RJE - 11 44,271.00		
Subtotal [7D]	Movable Equipment	<u>(17,651.00)</u>	<u>44,271.00</u>	<u>26,620.00</u>	<u>81,669.00</u>
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	1,320,000.00	0.00	1,320,000.00	1,320,000.00
Subtotal [9]	Rental Payments	<u>1,320,000.00</u>	<u>0.00</u>	<u>1,320,000.00</u>	<u>1,320,000.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	124,337.00	0.00	124,337.00	122,623.00
Subtotal [10B]	Real estate taxes paid by lessor	<u>124,337.00</u>	<u>0.00</u>	<u>124,337.00</u>	<u>122,623.00</u>
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	26,140.00	0.00	26,140.00	30,782.00
Subtotal [10C]	Personal property taxes	<u>26,140.00</u>	<u>0.00</u>	<u>26,140.00</u>	<u>30,782.00</u>
Total [22]	Maintenance and Property	<u>2,139,790.00</u>	<u>44,271.00</u>	<u>2,184,061.00</u>	<u>2,174,394.00</u>
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	(569,562.00)	569,562.00	0.00	952,297.00
			RJE - 10 569,562.00		
Subtotal [12D]	Other Interest Expense	<u>(569,562.00)</u>	<u>569,562.00</u>	<u>0.00</u>	<u>952,297.00</u>
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	18,190.00	0.00	18,190.00	16,937.00
Subtotal [14A]	Insurance on Property	<u>18,190.00</u>	<u>0.00</u>	<u>18,190.00</u>	<u>16,937.00</u>
Subgroup : [14C3]	Other				
24-164-00	Accrued Expenses>Insurance - Surety Bond	0.00	0.00	0.00	43.00
80-162-00	Admin Expense>Insurance - General Liability & Other	203,877.00	1,872.00	205,749.00	160,778.00
			RJE - 9 1,872.00		
80-163-00	Admin Expense>Insurance - EPLI	11,674.00	0.00	11,674.00	10,878.00
80-164-00	Admin Expense>Surety Bond	458.00	0.00	458.00	549.00
Subtotal [14C3]	Other	<u>216,009.00</u>	<u>1,872.00</u>	<u>217,881.00</u>	<u>172,248.00</u>
Total [27]	Interest and Insurance	<u>(335,363.00)</u>	<u>571,434.00</u>	<u>236,071.00</u>	<u>1,141,482.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(4,456,226.00)	0.00	(4,456,226.00)	(4,544,087.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(4,456,226.00)</u>	<u>0.00</u>	<u>(4,456,226.00)</u>	<u>(4,544,087.00)</u>
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(9,557,421.00)	0.00	(9,557,421.00)	(5,827,049.00)
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(9,557,421.00)</u>	<u>0.00</u>	<u>(9,557,421.00)</u>	<u>(5,827,049.00)</u>

Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	(7,907.00)	0.00	(7,907.00)	59,007.00
Subtotal [3B]	Medicare room and board contractual allowance	(7,907.00)	0.00	(7,907.00)	59,007.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(1,411,966.00)	0.00	(1,411,966.00)	(1,474,774.00)
40-105-00	Room & Board Revenue>HMO	(766,473.00)	0.00	(766,473.00)	(1,232,393.00)
40-109-00	Room & Board Revenue>Hospice	(182,375.00)	0.00	(182,375.00)	(201,247.00)
40-109-14	Room & Board>Hospice>Sequester	63,884.00	0.00	63,884.00	(63,884.00)
Subtotal [4A]	Private-pay residents and other	(2,296,930.00)	0.00	(2,296,930.00)	(2,972,298.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	(477.00)	0.00	(477.00)	17,299.00
Subtotal [4B]	Private-pay room and board contractual allowance	(477.00)	0.00	(477.00)	17,299.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(335,983.00)	0.00	(335,983.00)	(242,488.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	335,983.00	0.00	335,983.00	242,488.00
Subtotal [5A]	Prescription Drugs - Medicare	0.00	0.00	0.00	0.00
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-105-00	Pharmacy Rev>HMO	0.00	0.00	0.00	(1,027.00)
41-105-01	Pharmacy Rev>HMO>C/A	0.00	0.00	0.00	1,027.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	0.00	0.00	0.00	0.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(477,018.00)	0.00	(477,018.00)	(380,531.00)
42-103-00	PT Revenue>Medicare B	(41,447.00)	0.00	(41,447.00)	(159,763.00)
Subtotal [7A]	Physical Therapy - Medicare	(518,465.00)	0.00	(518,465.00)	(540,294.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	477,018.00	0.00	477,018.00	380,531.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	477,018.00	0.00	477,018.00	380,531.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-104-00	PT Revenue>Private	(600.00)	0.00	(600.00)	(854.00)
42-105-00	PT Revenue>HMO	(63,892.00)	0.00	(63,892.00)	(140,236.00)
42-111-00	PT Revenue>Medicaid	(7,763.00)	0.00	(7,763.00)	0.00
Subtotal [7C]	Physical Therapy - Non-medicare	(72,255.00)	0.00	(72,255.00)	(141,090.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	66,846.00	0.00	66,846.00	102,212.00
42-111-01	PT Revenue>Medicaid>C/A	3,178.00	0.00	3,178.00	0.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowan	70,024.00	0.00	70,024.00	102,212.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(183,750.00)	0.00	(183,750.00)	(148,202.00)
44-103-00	ST Revenue>Medicare B	(24,247.00)	0.00	(24,247.00)	(43,298.00)
Subtotal [8A]	Speech Therapy - Medicare	(207,997.00)	0.00	(207,997.00)	(191,500.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	183,750.00	0.00	183,750.00	148,202.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	183,750.00	0.00	183,750.00	148,202.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-104-00	ST Revenue>Private	(1,181.00)	0.00	(1,181.00)	(191.00)
44-105-00	ST Revenue>HMO	(10,318.00)	0.00	(10,318.00)	(42,832.00)
44-111-00	ST Revenue>Medicaid	(25,769.00)	0.00	(25,769.00)	(14,083.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(37,268.00)	0.00	(37,268.00)	(57,106.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	11,321.00	0.00	11,321.00	30,600.00
44-111-01	ST Revenue>Medicaid>C/A	22,502.00	0.00	22,502.00	14,083.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowanc	33,823.00	0.00	33,823.00	44,683.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(526,352.00)	0.00	(526,352.00)	(386,655.00)
43-103-00	OT Revenue>Medicare B	(53,448.00)	0.00	(53,448.00)	(139,404.00)
Subtotal [9A]	Occupational Therapy - Medicare	(579,800.00)	0.00	(579,800.00)	(526,059.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	526,352.00	0.00	526,352.00	386,655.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowan	526,352.00	0.00	526,352.00	386,655.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-104-00	OT Revenue>Private	0.00	0.00	0.00	(333.00)
43-105-00	OT Revenue>HMO	(54,778.00)	0.00	(54,778.00)	(132,899.00)
43-111-00	OT Revenue>Medicaid	(70,540.00)	0.00	(70,540.00)	(28,453.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(125,318.00)	0.00	(125,318.00)	(161,685.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	66,172.00	0.00	66,172.00	98,245.00
43-111-01	OT Revenue>Medicaid>C/A	65,164.00	0.00	65,164.00	28,453.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allc	131,336.00	0.00	131,336.00	126,698.00

Subgroup : [10A]	Other - Medicare				
46-102-00	Lab Rev>Medicare A	(53,544.00)	0.00	(53,544.00)	(33,047.00)
46-102-01	Lab Rev>Medicare A>C/A	53,544.00	0.00	53,544.00	33,047.00
47-103-00	Other Ancillary Rev>Medicare B	(26.00)	0.00	(26.00)	(2,431.00)
48-103-00	Vaccine Rev>Medicare B	(871.00)	0.00	(871.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	(27,545.00)	0.00	(27,545.00)	133.00
52-106-00	Revenue Adjustments>Medicare HMO	63,512.00	0.00	63,512.00	0.00
Subtotal [10A]	Other - Medicare	35,070.00	0.00	35,070.00	(2,298.00)
Subgroup : [10B]	Other - Non-medicare				
46-104-00	Lab Rev>Private	0.00	0.00	0.00	(154.00)
47-102-00	Other Ancillary Rev>Medicare A	(23,524.00)	0.00	(23,524.00)	(11,381.00)
47-102-01	Other Ancillary Rev>Medicare A>C/A	21,033.00	0.00	21,033.00	9,420.00
47-104-00	Other Ancillary Revenue>Private	(5.00)	0.00	(5.00)	(306.00)
47-105-00	Other Ancillary Rev>HMO	(280.00)	0.00	(280.00)	(1,022.00)
47-105-01	Other Ancillary Rev>HMO>C/A	0.00	0.00	0.00	204.00
47-111-00	Other Ancillary Rev>Medicaid	271.00	0.00	271.00	(578.00)
52-104-00	Revenue Adjustments>Private	0.00	0.00	0.00	613.00
52-105-00	Revenue Adjustments>Commercial HMO	50,250.00	0.00	50,250.00	(1,821.00)
52-109-00	Revenue Adjustments>Hospice	(7.00)	0.00	(7.00)	0.00
52-111-00	Revenue Adjustments>Medicaid	(9,379.00)	0.00	(9,379.00)	0.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	0.00	0.00	0.00	(37,113.00)
52-123-00	Revenue Adjustments>Ancillary	(1,669.00)	0.00	(1,669.00)	638.00
Subtotal [10B]	Other - Non-medicare	36,690.00	0.00	36,690.00	(41,500.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(1,322.00)	(569,562.00)	(570,884.00)	(522.00)
Subtotal [15]	Interest Income	(1,322.00)	(569,562.00)	(570,884.00)	(522.00)
Subgroup : [18]	Other Revenue				
51-034-34	Other Rev>PPP>COVID19	(1,009,000.00)	0.00	(1,009,000.00)	0.00
51-100-00	Other Rev>Miscellaneous	0.00	(44,271.00)	(44,271.00)	(1,058.00)
51-111-34	Other Rev>Medicaid>COVID19	(191,244.00)	0.00	(191,244.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(343,725.00)	0.00	(343,725.00)	0.00
51-818-00	Other Rev>Medical Records	(14.00)	0.00	(14.00)	(237.00)
Subtotal [18]	Other Revenue	(1,543,983.00)	(44,271.00)	(1,588,254.00)	(1,295.00)
Total [30]	Statement of Revenue	(17,911,306.00)	(613,833.00)	(18,525,139.00)	(13,741,496.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	0.00	0.00	0.00	(110,265.00)
10-010-40	Cash>Operating>Salmon Brook	3,036,955.00	0.00	3,036,955.00	709,485.00
10-014-00	Cash>Petty Cash Facility	506.00	0.00	506.00	500.00
10-015-00	Cash>Petty Cash PNA	500.00	0.00	500.00	500.00
10-030-40	Cash>Govt>Salmon Brook	1.00	0.00	1.00	1.00
10-060-40	Cash>Resident Trust>Salmon Brook	64,608.00	0.00	64,608.00	82,339.00
10-061-00	Cash>Care Cost	500.00	0.00	500.00	500.00
Subtotal [A1]	Cash	3,103,070.00	0.00	3,103,070.00	683,060.00
Subgroup : [A2]	Resident A/R				
11-102-00	Accounts Receivable>Medicare A	1,381,179.00	0.00	1,381,179.00	1,619,499.00
11-104-00	Accounts Receivable>Private	773,965.00	0.00	773,965.00	459,460.00
11-105-00	Accounts Receivable>HMO	331,533.00	0.00	331,533.00	308,163.00
11-109-00	Accounts Receivable>Hospice	42,122.00	0.00	42,122.00	60,497.00
11-111-00	Accounts Receivable>Medicaid	1,542,121.00	0.00	1,542,121.00	981,038.00
11-112-00	Accounts Receivable>Income	(172,431.00)	0.00	(172,431.00)	41,366.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(280,509.00)	0.00	(280,509.00)	(185,531.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	3,511.00	0.00	3,511.00	5,401.00
11-123-00	Accounts Receivable>Ancillary	92,981.00	0.00	92,981.00	116,229.00
Subtotal [A2]	Resident A/R	3,714,472.00	0.00	3,714,472.00	3,406,122.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	16,150.00	0.00	16,150.00	4,539.00
12-124-00	Prepaid Expenses>Insurance	138,106.00	0.00	138,106.00	8,883.00
12-126-00	Prepaid Expenses>Taxes	36,132.00	0.00	36,132.00	37,614.00
12-881-00	Prepaid Expenses>Workers Comp	58,686.00	0.00	58,686.00	0.00
Subtotal [A5]	Prepaid Expenses	249,074.00	0.00	249,074.00	51,036.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	148,096.00	0.00	148,096.00	88,471.00
14-137-01	Fixed Asset>Capital Lease>Copier	50,184.00	0.00	50,184.00	50,184.00
15-131-00	Accum Depn>Leasehold Improvements	(11,872.00)	0.00	(11,872.00)	(4,427.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(14,398.00)	0.00	(14,398.00)	(8,440.00)
Subtotal [B4]	Leasehold Improvements	172,010.00	0.00	172,010.00	125,788.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	33,070.00	0.00	33,070.00	20,976.00
14-133-00	Fixed Assets>Medical Equipment	5,560.00	0.00	5,560.00	1,235.00
14-134-00	Fixed Assets>Computer Hardware	7,103.00	0.00	7,103.00	7,103.00
14-135-00	Fixed Assets>Computer Software	5,099.00	0.00	5,099.00	0.00
14-305-00	Fixed Assets>Sales Use Tax	4,163.00	0.00	4,163.00	3,840.00

15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(5,704.00)	0.00	(5,704.00)	(2,193.00)
15-133-00	Accum Depn>Medical Equipment	(563.00)	0.00	(563.00)	(172.00)
15-134-00	Accum Depn>Computer Hardware	(2,831.00)	0.00	(2,831.00)	(1,411.00)
15-135-00	Accum Depn>Computer Software	(425.00)	0.00	(425.00)	0.00
15-305-00	Accum Depn>Sales Use Tax	(1,724.00)	0.00	(1,724.00)	(934.00)
Subtotal [B6]	Movable Equipment	43,748.00	0.00	43,748.00	28,444.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	12,616.00	0.00	12,616.00	7,400.00
Subtotal [B9]	Other Fixed Assets	12,616.00	0.00	12,616.00	7,400.00
Subgroup : [D1]	Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	500.00	0.00	500.00	500.00
Subtotal [D1]	Deferred Deposits	500.00	0.00	500.00	500.00
Subgroup : [D3]	Organization Expense				
14-252-00	Fixed Assets>Startup Costs	11,406.00	0.00	11,406.00	93,120.00
15-252-00	Accum Depn>Startup Costs	(6,653.00)	0.00	(6,653.00)	(100,904.00)
17-000-00	Deferred Financing Costs	0.00	0.00	0.00	1,003.00
Subtotal [D3]	Organization Expense	4,753.00	0.00	4,753.00	(6,781.00)
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-41	Due To/(From)>Sky View	(66.00)	0.00	(66.00)	75,057.00
27-000-42	Due To/(From)>Realty Salmon Brook	(2,372,802.00)	0.00	(2,372,802.00)	(2,565,874.00)
27-000-90	Due To/(From)>West Haven	52.00	0.00	52.00	877.00
27-000-91	Due To/(From)>Waterbury	0.00	0.00	0.00	839.00
Subtotal [D6]	Loans to Owners or Related Parties	(2,372,816.00)	0.00	(2,372,816.00)	(2,489,101.00)
Subgroup : [D7]	Other Assets				
13-127-00	Due From>Old Owner	(68,139.00)	0.00	(68,139.00)	(110,181.00)
27-000-55	Due To/(From)>Harwich	100,000.00	0.00	100,000.00	0.00
27-000-78	Due To/(From)>Maplewood	0.00	0.00	0.00	(149,078.00)
27-000-82	Due To/(From)>Saugus	0.00	0.00	0.00	738.00
27-109-00	Due To/(From)>Hospice	(5,679.00)	0.00	(5,679.00)	0.00
27-111-00	Due To/(From)>Medicaid	(3,855.00)	0.00	(3,855.00)	2,305.00
27-172-00	Due To/(From)>Vendor	224,976.00	0.00	224,976.00	371.00
Subtotal [D7]	Other Assets	247,303.00	0.00	247,303.00	(255,845.00)
Total [31-32]	Assets	5,174,730.00	0.00	5,174,730.00	1,550,623.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
20-000-00	Accounts Payable	(1,113,118.00)	0.00	(1,113,118.00)	(970,783.00)
21-141-00	Other Current Payables>Employee Benefits	(153.00)	0.00	(153.00)	(153.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(3,500.00)	0.00	(3,500.00)	0.00
21-150-00	Other Current Payables>Union Dues W/H	(30.00)	0.00	(30.00)	(736.00)
21-350-00	Other Current Payables>Resident Funds	(64,608.00)	0.00	(64,608.00)	(82,339.00)
21-353-00	Other Current Payables>Resident Refunds	(7,741.00)	0.00	(7,741.00)	0.00
21-354-00	Other Current Payables>DTF RFMS	3,523.00	0.00	3,523.00	0.00
21-884-00	Other Current Payable>Disability & Other Insurance	(21.00)	0.00	(21.00)	(21.00)
Subtotal [A1]	Trade A/P	(1,185,648.00)	0.00	(1,185,648.00)	(1,054,032.00)
Subgroup : [A2]	Notes Payable (Current)				
22-000-34	Note Payable>PPP Loan>COVID19	0.00	0.00	0.00	(1,009,000.00)
22-310-00	Note Payable>Misc	0.00	0.00	0.00	200,000.00
Subtotal [A2]	Notes Payable (Current)	0.00	0.00	0.00	(809,000.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(227,682.00)	0.00	(227,682.00)	(62,066.00)
23-157-00	Accrued Expenses>PTO	(154,800.00)	0.00	(154,800.00)	(154,800.00)
Subtotal [A4]	Accrued Payroll	(382,482.00)	0.00	(382,482.00)	(216,866.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
21-274-00	Other Current Payables>SUI Payable	0.00	0.00	0.00	(211.00)
21-276-00	Other Current Payables>SWT Payable	(101,580.00)	0.00	(101,580.00)	(101,638.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(101,580.00)	0.00	(101,580.00)	(101,849.00)
Subgroup : [A7]	Medicare Final Settlement Payable				
27-102-00	Due To/(From)>Medicare A	(1,031.00)	0.00	(1,031.00)	(9,579.00)
Subtotal [A7]	Medicare Final Settlement Payable	(1,031.00)	0.00	(1,031.00)	(9,579.00)
Subgroup : [A12]	Other Current Liabilities				
24-000-00	Accrued Expenses	(180,393.00)	0.00	(180,393.00)	(210,961.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(45,551.00)	0.00	(45,551.00)	(45,551.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	0.00	0.00	0.00	(1,090.00)
24-165-00	Accrued Expenses>Insurance - Property	0.00	0.00	0.00	1,339.00
24-285-00	Accrued Expenses>Year End Adjustments	(2,954.00)	0.00	(2,954.00)	(1,255.00)
24-881-00	Accrued Expenses>Workers Comp	(31,216.00)	0.00	(31,216.00)	0.00
25-102-34	Deferred Revenue>Medicare>COVID19	(858,668.00)	0.00	(858,668.00)	(791,372.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(182,135.00)	0.00	(182,135.00)	(295,244.00)
Subtotal [A12]	Other Current Liabilities	(1,300,917.00)	0.00	(1,300,917.00)	(1,344,134.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
27-000-31	Due To/(From)>Salmon Partners	949.00	0.00	949.00	879.00
27-000-50	Due To/(From)>Sharon	100,000.00	0.00	100,000.00	20,000.00

27-000-87	Due To/(From)>Torrington	34.00	0.00	34.00	963.00
27-000-88	Due To/(From)>New Haven	(1,861.00)	0.00	(1,861.00)	1,588.00
27-000-92	Due To/(From)>Regal Care Management Group	992,391.00	0.00	992,391.00	989,015.00
27-000-93	Due To/(From)>RC Holdings	(221.00)	0.00	(221.00)	(8,572.00)
27-000-95	Due To/(From)>Norwich	(5,980.00)	0.00	(5,980.00)	701.00
27-000-96	Due To/(From)>New London	0.00	0.00	0.00	(236.00)
27-152-00	Due To/(From)>Employee	(3,876.00)	0.00	(3,876.00)	(5,364.00)
27-315-00	Due To/(From)>Fairview at Southport	2,268.00	0.00	2,268.00	1,136.00
27-316-00	Due To/(From)>Fairview at Greenwich	0.00	0.00	0.00	1,267.00
27-328-00	Due To/(From)>Michelle Cortina	50,000.00	0.00	50,000.00	50,000.00
27-400-00	Due to/(from)>Eli Mirilis	855,000.00	0.00	855,000.00	105,000.00
Subtotal [B3]	Loans from Owners or Related Parties	1,988,704.00	0.00	1,988,704.00	1,156,377.00
Subgroup : [B4]	Other Long-Term Liabilities				
27-000-83	Due To/(From)>Twin Oaks	0.00	0.00	0.00	(149,353.00)
27-105-00	Due To/(From)>HMO	(41,392.00)	0.00	(41,392.00)	(20,417.00)
Subtotal [B4]	Other Long-Term Liabilities	(41,392.00)	0.00	(41,392.00)	(169,770.00)
Total [33-34]	Liabilities	(1,024,346.00)	0.00	(1,024,346.00)	(2,548,853.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	726,565.00	0.00	726,565.00	483,045.00
Subtotal [B5]	Cumulated Earnings	726,565.00	0.00	726,565.00	483,045.00
Total [35]	Equity	726,565.00	0.00	726,565.00	483,045.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

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

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dental & dietician expenses to the correct line of the cost report				
Marcum 101	Dentist		5,100.00	
Marcum 123	Dietician		57,983.00	
60-206-00	Nursing Expense>Clinical Services			63,083.00
Total			63,083.00	63,083.00
Reclassifying Journal Entries JE # 3				
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union		27,648.00	
85-245-00	Employee Benefits Expense>Background Checks		3,828.00	
85-255-79	Employee Benefits Expense>Pension>Union		217,835.00	
Marcum 109	Employee Food		1,228.00	
Marcum 110	Employee Relations		2,260.00	
Marcum 111	Discriminatory Bonus		1,000.00	
Marcum 120	Indirect COVID Expense		70.00	
Marcum 121	Admin & General-> COVID Related Expense		6,724.00	
61-883-00	Nursing Admin Expense>Other Benefits			190,135.00
69-883-00	Social Services Expense>Other Benefits			4,979.00
70-883-00	Dietary Expense>Other Benefits			17,442.00
71-883-00	Activity Expense>Other Benefits			5,880.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			20,958.00
75-883-00	Maintenance Expense>Other Benefits			9,931.00
80-883-00	Admin Expense>Other Benefits			11,268.00
Marcum 122	Holiday Party			
Total			260,593.00	260,593.00
Reclassifying Journal Entries JE # 4				
To reclass ambulance costs to the correct line of the cost report				
Marcum 108	Ambulance		22,321.00	
60-213-00	Nursing Expense>Transportation			22,321.00
Total			22,321.00	22,321.00
Reclassifying Journal Entries JE # 8				
To reclass Respiratory therapist, Pulmonary therapist, IV Therapist and independent nursing consultant to correct line of Cost Report				
Marcum 117	IV Insertion Nurse		22,094.00	
Marcum 118	Respiratory Therapist		3,692.00	
60-206-00	Nursing Expense>Clinical Services			25,786.00
Total			25,786.00	25,786.00
Reclassifying Journal Entries JE # 9				
To reclass Insurance and Accounting Expenses out of Legal Fees				
80-162-00	Admin Expense>Insurance - General Liability & Other		1,872.00	
80-239-00	Admin Expense>Accounting Fees		532.00	
80-238-00	Admin Expense>Legal Fees			2,404.00
Total			2,404.00	2,404.00
Reclassifying Journal Entries JE # 10				
To reclass interest income out of interest expense account				
94-000-00	Interest Expense		569,562.00	
51-160-00	Other Rev>Interest			569,562.00
Total			569,562.00	569,562.00
Reclassifying Journal Entries JE # 11				
To reclass adjusting entry to eliminate amortization of startup costs				
92-000-00	Depreciation Expense		44,271.00	
51-100-00	Other Rev>Miscellaneous			44,271.00
Total			44,271.00	44,271.00
Total Reclassifying Journal Entries			988,020.00	988,020.00
Total All Journal Entries			988,020.00	988,020.00