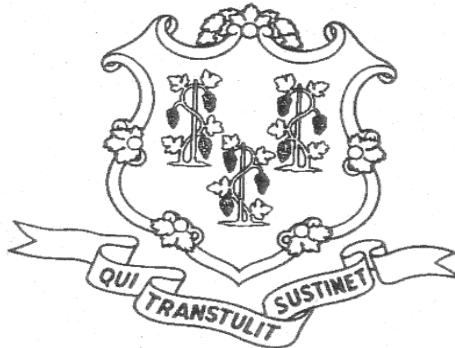


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) RegalCare at New Haven	
Address (No. & Street, City, State, Zip Code) 181 Clifton St, New Haven, CT 06513	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2351	RHNS	(Specify)	Medicare Provider 07-5397
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Medicaid Provider Numbers:	CCNH 8177	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) RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page 1	of 37
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### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for RegalCare at New Haven [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) Michael Bell		Printed Name (Owner) Eli Mirlis	
Subscribed and Sworn to before me:	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**

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility RegalCare at New Haven	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 181 Clifton St, New Haven, CT 06513				
Report Prepared By Marcum LLP	Phone Number 203-781-9600		Date 12/30/2020	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
<b>6. Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
<b>8. Total Wages and Salaries Paid (As per page 10 of Report)</b>	<b>\$</b>			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

## General Information and Questionnaire

### Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
203-907-3550	9/30/2020	2	37
Name of Facility (as shown on license) RegalCare at New Haven		Address (No. & Street, City, State, Zip) 181 Clifton St, New Haven, CT 06513	
License Numbers:	CCNH 2351	RHNS	(Specify)
Medicare Provider No. 07-5397			
Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)			
Type of Ownership (Check appropriate box)			
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		If "Yes," explain fully.	
<b>Administrator</b> Name of Administrator Michael Bell			
		Nursing Home Administrator's License No.:	2116
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name Antonio Porcheddu		License No.:	2102
Amanda Penamon		2106	

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

Name of Facility RegalCare at New Haven		License No. 2351	Report for Year Ended 9/30/2020	Page 3	of 37
Legal Name of Partnership/LLC		Business Address		State(s) and/or Town(s) in Which Registered	
RegalCare OP Holding Company, LLC		169 Highland Ave, Edison, NJ, 08817		NJ	
Name of Partners/Members	Business Address		Title		% Owned
Eliyahu Mirlis	169 Highland Ave, Edison, NJ, 08817		Member		98
Corinne DiBacco	519 Cedar Ridge Dr, Glastonbury, CT 06033		Member		2

# **General Information and Questionnaire**

## **Corporate Owners**

# **General Information and Questionnaire**

## **Individual Proprietorship**

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

## General Information and Questionnaire

### Related Parties\*

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes <input type="radio"/> No	If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
Regal Care OP Holding Company, LLC	169 Highland Ave Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Line of Credit Interest	Pg 27 Line 12D	58,985	58,985
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13 Line B5a	280,380	280,380
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech therapy	Page 13 Line B9a	108,196	108,196
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13 Line B10a	218,890	218,890
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp	Page 15 Line 1a1	220,208	220,208
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 Line 1a5	1,417,698	1,417,698
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Page 27 Line 14a	12,873	12,873
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Page 27 Line 14c3	85,757	85,757
		<input type="radio"/>	<input checked="" type="radio"/>		Intercompany Loan	Pg 32 Line D6		

\* 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 RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	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.

N/A

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

N/A

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

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

N/A

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

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

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

⊕ No

Total \*\*\*

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

\*\* Attach copies of newly acquired leases.

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

## General Information and Questionnaire

### Accounting Basis

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	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 CPAs & Consultants 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive 8th Floor, New Haven, CT 06510 1428 36th Street #200, Brooklyn, NY 11218
---	---

Services Provided by This Firm (*describe fully*)

1    Preparation and filing of cost reports/reimbursement advisory services	\$    45,966
2    Monthly retainer fee	\$    7,400
3	\$
4	\$
	Charge for Services Provided \$    53,366

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

Yes     No

#### Legal Services Information

Name of Legal Firm or Independent Attorney 1    Treasurer of CT 2    Kaufman Borgeest & Ryan LLP 3    CNH Finance 4    American Arbitration Association 5    Various See Attachment	Telephone Number 860-702-3000 203-557-5700 301-961-1945 212-484-4000
--	--

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

1    55 Elm St #2, Hartford, CT 06106	
2    1010 Washington Blvd, Stamford, CT, 06901	
3    3 Bethesda Metro Center #723, Bethesda, MD	
4    150 E 42nd St 17th Floor, New York, NY 10017	
5	

Services Provided by This Firm (*describe fully*)

1    Conservatorship(Disallowed on Pg 28)	\$    3,359
2    Carl Brown case work	\$    6,745
3    Legal fees for line of credit (See P28)	\$    4,045
4    Administration Fee	\$    1,350
5    Various See Attachment	\$    1,057
	Charge for Services Provided \$    16,556

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

Yes     No

State of Connecticut

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

CSP-7 Rev. 6/95

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney				Telephone Number
1 Yifta Schnur Esquire LLC				347-268-5347
2 Murtha Cullina LLP				203-772-7700
3				
Address (No. & Street, City, State, Zip Code)				
1 22 Prescott St, Edison, NJ 08817				
2 265 Church St, New Haven, CT 06510				
3				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Simon roofing summons				\$ 908
2 General health regulatory				\$ 149
3				\$
				Charge for Services Provided
				\$ 1,057

## Schedule of Resident Statistics

Name of Facility RegalCare at New Haven			License No. 2351			Report for Year Ended 9/30/2020					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					150	150						
A. On last day of PREVIOUS report period	150	150										
B. On last day of THIS report period	150	150							150	150		
2. Number of Residents					146	146						
A. As of midnight of PREVIOUS report period	146	146										
B. As of midnight of THIS report period	145	145							145	145		
3. Total Number of Days Care Provided During Period					5,384	5,384			2,045	2,045		
A. Medicare	7,429	7,429										
B. Medicaid (Conn.)	45,098	45,098			33,899	33,899			11,199	11,199		
C. Medicaid (other states)												
D. Private Pay	1,102	1,102			934	934			168	168		
E. State SSI for RCH												
F. Other (Specify)	8	8			7	7			1	1		
G. Total Care Days During Period (3A thru F)	53,637	53,637			40,224	40,224			13,413	13,413		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	<b>53,637</b>	<b>53,637</b>			<b>40,224</b>	<b>40,224</b>			<b>13,413</b>	<b>13,413</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?

 Yes No

If "YES", provide the following information:

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

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

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	20	123		2				
Per Diem Rate								
a. One bed rm.	Var	265.00		382.00				
b. Two bed rms.	Var	265.00		328.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		3,993	3,993		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		434	434		
2. Restorative Treatments		3,903	3,903		
C. Other		8,235	8,235		
D. <b>Total Physical Therapy Treatments</b>		16,565	16,565		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		1,207	1,207	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		98	98	
2. Restorative Treatments		883	883	
C. Other		1,096	1,096	
D. <b>Total Speech Therapy Treatments</b>		3,284	3,284	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		2,678	2,678	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		227	227	
2. Restorative Treatments		2,039	2,039	
C. Other		7,900	7,900	
D. <b>Total Occupational Therapy Treatments</b>		12,844	12,844	

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at New Haven	2351	9/30/2020		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
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)	62,758	899			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	40,442	1,313			
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	226,657	12,338			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor	88,526	3,071			
c. Dietary Workers	499,739	15,851			
6. Housekeeping Service					
a. Head Housekeeper	44,220	2,091			
b. Other Housekeeping Workers	389,432	24,620			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	41,920	1,776			
b. Other Maintenance Workers	125,052	5,078			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	118,431	5,993			
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	235,663	4,041			
b. RN					
1. Direct Care	617,258	6,573			
2. Administrative**	436,899	7,685			
c. LPN					
1. Direct Care	2,054,571	49,733			
2. Administrative**					
d. Aides and Attendants	2,493,338	113,696			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	118,755	5,219			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	64,792	2,964			
n. Marketing	72,647	2,107			
o. Other (Specify)					
See Attached Schedule	46,148	1,955			
<i>A-13. Total Salary Expenditures</i>	7,777,248	267,003			

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

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

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

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

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

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

Name of Facility RegalCare at New Haven			License No. 2351		Report for Year Ended 9/30/2020			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Corinne DiBacco	89,992			Non-discriminatory	Nursing Admin	616	A12d	See Attachment		
								See Attachment		
								See Attachment		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

State of Connecticut

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

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
RegalCare at New Haven				2351		9/30/2020			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)							
<b>Section III - Administrators***</b>										
Michael Bell	5,258			Non-discriminatory	9/14/20-9/30/20	99	A2			
Amelia Fiore	57,500			Non-discriminatory	4/21/20- 9/11/20	800	A2			
<b>Section IV - Assistant Administrators</b>										
Antonio Porcheddu	30,531			Non-discriminatory	8/30/19-2/28/20	1,008	A3			
Amanda Penamon	6,081			Non-discriminatory	8/17/20-9/30/20	104	A3			
Julia Olenechuk	3,394			Non-discriminatory	4/29/20-9/30/20	201	A3			

\*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.

**Regalcare Entities**

**Allocation of Related Party Shared Salary for Corrine DiBacco**

**9/30/2020**

**Page 11a**

<b><u>Description</u></b>	<b>Allocated <u>Salary</u></b>	<b>% to <u>Total</u></b>	<b>Allocation <u>of Hours</u></b>
Regalcare of Waterbury	\$ 71,893	0.2352	492
Regalcare of Torrington	71,893	0.2352	492
Regalcare of West Haven	71,893	0.2352	492
Regalcare of New Haven	89,992	0.2944	616
<b>Total Compensation</b>	<b><u>\$ 305,671</u></b>		<b><u>2,091</u></b>

Dollars and hours reported by Management and to be disclosed on each Regalcare Cost report

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

Name of Facility	License No.	Report for Year Ended		Page	of
	2351	9/30/2020		13	37
	Total Cost and Hours				
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)					
1. Dietitian	13,500	Monthly Fee			
2. Dentist					
3. Pharmacist	16,259	Monthly Fee			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	280,380	4,204			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	36,000	144			
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	108,196	1,612			
b. Other					
10. Occupational Therapist					
a. Resident Care	218,890	3,278			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	169,514	3,061			
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	842,739	12,299			

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

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

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

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

\* Use additional sheets if necessary.

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

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page 15	of 37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 220,208	220,208		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 679,165	679,165		
5. Health Insurance	\$ 1,417,138	1,417,138		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 437,698	437,698		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 72,208	72,208		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 53,366	53,366		
e. Legal (Services should be fully described on Page 7)	\$ 16,556	16,556		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 12,835	12,835		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 14,811	14,811		
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$ 300	300		
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 938,606	938,606		
<b>Subtotal</b>	\$ 3,862,891	3,862,891		

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

## **Schedule of Other Employee Benefits**

## Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<b><i>Subtotals Brought Forward:</i></b>		3,862,891	3,862,891		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 3,749	3,749			
2. Holiday Parties for Staff	\$ 2,333	2,333			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 12,206	12,206			
5. Education Expenses Related to Seminars and Conventions	\$ 3,962	3,962			
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> )	\$ 943	943			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 21,474	21,474			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,952	1,952			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 1,175	1,175			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete     Schedule C-2, Page 21 for each firm or individual</i> )	\$ 286,321	286,321			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 154,932	154,932			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 4,351,938	4,351,938			

\* 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)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 19,194		
Marketing & Advertising>COVID19	\$ 2,280		
<b>Total Other Advertising</b>	<b>\$ 21,474</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
Capital One Schedule System	\$ 825		
CT Association of Health Care	\$ 350		
<b>Total Dues</b>	<b>\$ 1,175</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	0		
Resident Missing Items(Disallowed on Pg 28a)	\$ 209		
Supplies>COVID19	\$ 341		
Licenses	\$ 1,137		
Non Routine Bank Fees(Disallowed on Pg 28a)	\$ 61,586		
Bank Fees	\$ 11,554		
Late Fees(Disallowed on Pg 28a)	\$ 38,407		
Discriminatory Bonus(Disallowed on Pg 28a)	\$ 39,688		
Employee Food(Disallowed on Pg 28a)	\$ 1,178		
Employee Relations(Disallowed on Pg 28a)	\$ 832		
<b>Total Other Administrative and General</b>	<b>\$ 154,932</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

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

CSP-17 Rev. 10/97

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended		Page of
	2351	9/30/2020		18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 335,389	335,389		
2. Non-Food Supplies	\$ 29,229	29,229		
3. Other (Specify) _____	\$ _____			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ _____			
c. Other (Specify) _____ Other Dietary Supplies	\$ _____			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 364,618</b>	<b>364,618</b>		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Laundry Expense	\$	8,331	8,331		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	8,331	8,331		
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
	2351	9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$			
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
b. Purchased Services ( <i>by contract other than through Management Services</i> ) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other ( <i>Specify</i> ) Supplies		\$ 40,918	40,918		
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>		\$ 40,918	40,918		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from		\$ 251,090	251,090		
b. Medicine Cabinet Drugs		\$ 5,424	5,424		
c. Medical and Therapeutic Supplies					
d. Ambulance/Limousine***					
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 7,261	7,261		
f. X-rays and Related Radiological Procedures***		\$ 8,533	8,533		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )					
h. Laboratory***		\$ 30,222	30,222		
i. Recreation		\$ 8,779	8,779		
j. Direct Management Services*					
k. Indirect Management Services*					
l. Other ( <i>Specify</i> )**** See Attached Schedule		\$ 308,876	308,876		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 620,185	620,185		

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

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

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

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

## **Schedule of Other Resident Care**

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

Name of Facility RegalCare at New Haven				License No. 2351	Report for Year Ended 9/30/2020				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
All American Waste	P.O box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Disposal	37,359			22	6f
On-Time IT	154 Spring St, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	18,093			16	m11
Icon Interior	1009 39 Street, NY 11219	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Disinfectant work	19,771			22	6f
Caretach	123 McDonald Ave, Bklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing service	18,600			16	m11
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	180,000			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

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

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020			Page 22   37
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 21,326	21,326			
b. Heat	\$ 19,521	19,521			
c. Light & Power	\$ 299,435	299,435			
d. Water	\$ 86,766	86,766			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$				
f. Other ( <i>itemize</i> )	\$ 101,516	101,516			
See Attached Schedule					
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 528,564	528,564			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$				
b. Building & Building Improvements	\$				
c. Non-Movable Equipment	\$ 2,618	2,618			
d. Movable Equipment	\$ 24,622	24,622			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 27,240	27,240			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$ 10,657	10,657			
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 17,140	17,140			
d. Other ( <i>Specify</i> )	\$				
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 27,797	27,797			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 414,833	414,833			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 89,674	89,674			
c. Personal property taxes	\$ 6,452	6,452			
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 565,996	565,996			

\* 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)
	0		
Supplies	\$ 9,685		
Supplies>COVID19	\$ 184		
Sanitation & Incineration	\$ 36,784		
Extermination	\$ 2,437		
Snow Removal	\$ 4,620		
Landscaping	\$ 4,108		
Fire Drill	\$ 3,165		
Contracted Service	\$ 20,762		
Contracted Service>COVID19	\$ 19,771		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 101,516</b>	<b>\$ -</b>	<b>\$ -</b>

## Depreciation Schedule

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/30/2019	TV	765	Var	153
2/6/2020	Oven	3,044	Var	304
2/27/2020	Towel Dispensers	701	Var	70
5/31/2020	Adjust Office Chairs	561	Var	94
7/3/2020	Phone System	3,824	Var	382
7/20/2020	A/C	1,755	Var	176
8/1/2020	Burnisher	1,091	Var	73
8/4/2020	Toaster Oven	573	Var	57
9/4/2020	Security Cameras	1,047	Var	209
12/6/2019	2 intercall 8342 units	1,090	Var	218
4/8/2020	advantage mattresses	606	Var	87
4/30/2020	hand controls	616	Var	123
4/30/2020	junction boxes for beds	657	Var	94
6/24/2020	3 non-slip mattresses	650	Var	93
6/26/2020	full electric bed	3,000	Var	300
4/23/2020	callcord patient station	596	Var	60
9/15/2020	function hand control for beds	1,757	Var	351
9/17/2020	electric beds	103	Var	10
7/24/2020	computer	1,003	Var	201
7/24/2020	PoE switch	1,475	Var	295
7/1/2020	issues w/ phone system	2,808	Var	281
8/1/2020	On-Time IT	158	Var	32
<b>Total additions for Movable Equipment</b>		\$ 27,880		\$ 3,663 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/23/2019	Rehung Elevator Doors	\$ 766	Var	38
10/29/2019	Replaced phase monitor	\$ 1,170	Var	167
11/1/2019	Roof leaks repaired	\$ 2,500	Var	167
11/26/2019	Install fire sprinkler protection	\$ 707	Var	141
11/27/2019	new thermostat on radiator	\$ 1,696	Var	170
1/6/2020	first floor shower	\$ 7,500	Var	750
2/1/2020	First floor shower	\$ 12,300	Var	1,230
2/11/2020	New stove	\$ 900	Var	90
2/11/2020	Sales tax on equipment services	\$ 57	Var	11
3/3/2020	install new carrier condensing unit	\$ 12,283	Var	819
7/1/2020	20 Ton condensing unit installed	\$ 12,283	Var	819
7/1/2020	replaced fuses	\$ 648	Var	130
8/1/2020	Replaced all entry points	\$ 550	Var	110
<b>Total additions for Leasehold Improvement</b>		\$ 53,360		\$ 4,642 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility RegalCare at New Haven			License No. 2351		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Deferred Financing Costs	Var	Var		53,286	37,300	S/L		10,657	
2.									
3.									
<b>A-4. Subtotal</b>									10,657
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var		118,253	20,968	S/L	Var	12,498	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		53,360		S/L	Var	4,642	
<b>C-4. Subtotal</b>									17,140
<b>D. Total Amortization</b>									27,797

\* 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.

**RegalCare at New Haven, LLC**  
**FIXED ASSET / DEPRECIATION SCHEDULE**

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV	
<b>LEASEHOLD IMPROVEMENTS</b>													
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	414	138	552	138	690	693	
Leasehold Imp.	Large Entrance Canopy Awning	5/1/2016	S/L	15	2,250	150	450	150	600	150	750	1,500	
Sales Use Tax	Large Entrance Canopy Awning Sales Tax	5/1/2016	S/L	15	143	10	30	10	40	10	50	93	
Leasehold Imp.	Door Guard Keypad	8/1/2016	S/L	15	936	62	186	62	248	62	310	626	
Leasehold Imp.	Elevator	9/1/2016	S/L	20	2,467	123	369	123	492	123	615	1,852	
<b>TOTAL LEASEHOLD IMPROVEMENTS 2016</b>					<b>7,179</b>		<b>483</b>	<b>1,449</b>	<b>483</b>	<b>1,932</b>	<b>483</b>	<b>2,415</b>	<b>4,764</b>
Leasehold Imp.	Replacement of inducer on modline unit, duct lock filters & belts	11/21/2016	S/L	20	1,400	70	140	70	210	70	280	1,120	
Leasehold Imp.	Replacement of two inducers on modline units	12/6/2016	S/L	10	1,400	140	280	140	420	140	560	840	
Leasehold Imp.	Replaced Drain Pipe	4/13/2017	S/L	25	3,494	140	280	140	420	140	560	2,934	
Leasehold Imp.	Elevator Repair	4/24/2017	S/L	20	8,995	450	900	450	1,350	450	1,800	7,195	
Leasehold Imp.	Installment of electric wall heaters	5/4/2017	S/L	10	1,420	142	284	142	426	142	568	852	
Leasehold Imp.	Wall Heaters	6/19/2017	S/L	10	2,186	219	438	219	657	219	876	1,310	
Leasehold Imp.	Installment of new exhaust fan motors	6/27/2017	S/L	10	1,062	106	212	106	318	106	424	638	
Leasehold Imp.	Final installment on exhaust fans	7/18/2017	S/L	10	531	53	106	53	159	53	212	319	
Leasehold Imp.	Replacement of bearings with bracket	8/1/2017	S/L	10	970	97	194	97	291	97	388	582	
Leasehold Imp.	Installation of Thermostat	9/15/2017	S/L	10	1,038	104	208	104	312	104	416	622	
<b>TOTAL LEASEHOLD IMPROVEMENTS 2017</b>					<b>22,496</b>		<b>1,521</b>	<b>3,042</b>	<b>1,521</b>	<b>4,563</b>	<b>1,521</b>	<b>6,084</b>	<b>16,412</b>
Leasehold Imp.	Simon Roofing	11/1/2017	S/L	15	10,049	670	670	670	1,340	670	2,010	8,039	
Leasehold Imp.	Saucier Mechanical	11/1/2017	S/L	7	900	129	129	129	258	129	387	513	
Leasehold Imp.	Saucier - Ice Machine Pump	12/1/2017	S/L	7	1,130	161	161	161	322	161	483	647	
Leasehold Imp.	Saucier - Control Pump	12/1/2017	S/L	7	865	124	124	124	248	124	372	493	
Leasehold Imp.	Saucier - Heaters	1/1/2018	S/L	7	2,118	303	303	303	606	303	909	1,209	
Leasehold Imp.	Encore Fire Protection	3/1/2018	S/L	7	4,786	684	684	684	1,368	684	2,052	2,734	
Leasehold Imp.	Saucier - first installment Dryer Duct Renovations	3/1/2018	S/L	7	8,200	1,171	1,171	1,171	2,342	1,171	3,513	4,687	
Leasehold Imp.	Encore Fire Protection-sprinkler repair	7/1/2018	S/L	7	2,494	356	356	356	712	356	1,068	1,426	
Leasehold Imp.	Eagle Elevator-replaced 3rd floor pickup roller	9/1/2018	S/L	7	1,969	281	281	281	562	281	843	1,126	
Leasehold Imp.	The Main Connection	9/1/2018	S/L	7	1,360	194	194	-	194	194	388	972	
Leasehold Imp.	Current Tech	9/1/2018	S/L	7	697	100	100	100	200	100	300	397	
<b>TOTAL LEASEHOLD IMPROVEMENTS 2018</b>					<b>34,568</b>		<b>4,173</b>	<b>4,173</b>	<b>3,979</b>	<b>8,152</b>	<b>4,173</b>	<b>12,325</b>	<b>22,243</b>
Leasehold Imp.	Elevator Repair	10/17/2018	S/L	20	4,904	-	-	245	245	245	490	4,414	
Leasehold Imp.	adding sprinkler coverage throughout building	10/24/2018	S/L	7	5,318	-	-	760	760	760	1,520	3,798	
Leasehold Imp.	Replace 2 water heaters	10/26/2018	S/L	7	14,003	-	-	2,000	2,000	2,000	4,000	10,003	
Leasehold Imp.	Replace heater inducers	10/26/2018	S/L	10	1,091	-	-	109	109	109	218	873	
Leasehold Imp.	Amazon LH Improvements (further Detail to be provided upon audit)	10/26/2018	S/L	15	1,714	-	-	114	114	114	228	1,486	
Leasehold Imp.	replace inducer for sprinkler room	10/31/2018	S/L	7	862	-	-	123	123	123	246	616	
Leasehold Imp.	Controllers for main entrance swing door	11/1/2018	S/L	10	1,801	-	-	180	180	180	360	1,441	
Leasehold Imp.	replacement of 2 water heaters	12/11/2018	S/L	7	14,003	-	-	2,000	2,000	2,000	4,000	10,003	
Leasehold Imp.	replacement of modine heater inducers	12/15/2018	S/L	10	1,091	-	-	109	109	109	218	873	
Leasehold Imp.	repair roof leaks and provide seals for extended life	3/1/2019	S/L	15	2,500	-	-	167	167	167	334	2,166	
Leasehold Imp.	replaced keypad on main entrance door	4/1/2019	S/L	10	819	-	-	82	82	82	164	655	
Leasehold Imp.	install maglocks on doors	4/1/2019	S/L	10	2,255	-	-	226	226	226	452	1,803	
Leasehold Imp.	new water pump	7/16/2019	S/L	20	2,022	-	-	101	101	101	202	1,820	
Leasehold Imp.	smoke detectors	7/31/2019	S/L	10	1,240	-	-	124	124	124	248	992	
Leasehold Imp.	replaced board and sensors	8/22/2019	S/L	10	1,747	-	-	175	175	175	350	1,397	
2019 Disposals													
Leasehold Imp.	Disposal - The Main Connection	10/1/2018	S/L		(1,360)	-	-	-	(194)	(194)	(388)	(972)	
<b>TOTAL LEASEHOLD IMPROVEMENTS 2019</b>					<b>54,010</b>		<b>-</b>	<b>-</b>	<b>6,515</b>	<b>6,321</b>	<b>6,321</b>	<b>12,642</b>	<b>41,368</b>
Leasehold Imp.	Rehung elevator doors	10/23/2019	S/L	20	766	-	-	-	-	38	38	728	
Leasehold Imp.	replaced phase monitor	10/29/2019	S/L	7	1,170	-	-	-	-	167	167	1,003	
Leasehold Imp.	Roof leaks repaired	11/3/2019	S/L	15	2,500	-	-	-	-	167	167	2,333	
Leasehold Imp.	fire sprinkler protection	11/26/2019	S/L	5	707	-	-	-	-	141	141	566	
Leasehold Imp.	new thermostat	11/27/2019	S/L	10	1,696	-	-	-	-	170	170	1,526	
Leasehold Imp.	first floor shower	1/6/2020	S/L	10	7,500	-	-	-	-	750	750	6,750	
Leasehold Imp.	first floor shower	2/1/2020	S/L	10	12,300	-	-	-	-	1,230	1,230	11,070	
Leasehold Imp.	new stove	2/11/2020	S/L	10	900	-	-	-	-	90	90	810	
Leasehold Imp.	sales tax for equipment services	2/11/2020	S/L	5	57	-	-	-	-	11	11	46	
Leasehold Imp.	new carrier condensing unit	3/3/2020	S/L	15	12,283	-	-	-	-	819	819	11,464	
Leasehold Imp.	20 Ton condensing unit	7/1/2020	S/L	15	12,283	-	-	-	-	819	819	11,464	
Leasehold Imp.	replaced fuses	7/1/2020	S/L	5	648	-	-	-	-	130	130	518	
Leasehold Imp.	replaced all entry points	8/1/2020	S/L	5	550	-	-	-	-	110	110	440	
<b>TOTAL LEASEHOLD IMPROVEMENTS 2020</b>					<b>53,360</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,642</b>	<b>4,642</b>	<b>48,718</b>	
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>171,613</b>		<b>6,177</b>	<b>8,664</b>	<b>12,498</b>	<b>20,968</b>	<b>17,140</b>	<b>38,108</b>	<b>133,505</b>
<b>NON-MOVABLE EQUIPMENT</b>													
FF&E	Walk-in Cooler	6/1/2016	S/L	15	5,387	359	1,077	359	1,436	359	1,795	3,592	
FF&E	Hot Water Heater	9/1/2016	S/L	10	9,300	930	2,790	930	3,720	930	4,650	4,650	
<b>TOTAL NON-MOVABLE EQUIPMENT 2016</b>					<b>14,687</b>		<b>1,289</b>	<b>3,867</b>	<b>1,289</b>	<b>5,156</b>	<b>1,289</b>	<b>6,445</b>	<b>8,242</b>
FF&E	Electric Water Heater	10/31/2016	S/L	10	1,035	104	208	104	312	104	416	619	
FF&E	Cartridge assembly-mixing valve	3/3/2017	S/L	10	1,535	154	308	154	462	154	616	919	
FF&E	New Exhaust Fan Motors	5/4/2017	S/L	10	1,062	106	212	106	318	106	424	638	
FF&E	New Motor	7/18/2017	S/L	10	1,409	141	282	141	423	141	564	845	
<b>TOTAL NON-MOVABLE EQUIPMENT 2017</b>					<b>5,041</b>		<b>505</b>	<b>1,010</b>	<b>505</b>	<b>1,515</b>	<b>505</b>	<b>2,020</b>	<b>3,021</b>
FF&E	Unimac Washer	7/16/2019	S/L	10	4,121	-	-	412	412	412	824	3,297	
FF&E	Unimac Washer	7/16/2019	S/L	10	4,121	-	-	412	412	412	824	3,297	
<b>TOTAL NON-MOVABLE EQUIPMENT 2019</b>					<b>8,242</b>		<b>-</b>	<b>-</b>	<b>824</b>	<b>824</b>	<b>824</b>	<b>1,648</b>	<b>6,594</b>
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>27,970</b>		<b>1,794</b>	<b>4,877</b>	<b>2,618</b>	<b>7,495</b>	<b>2,618</b>	<b>10,113</b>	<b>17,857</b>
<b>MOVABLE EQUIPMENT</b>													
FF&E	Hot temp conveyor	4/1/2016	S/L	10	10,098	1,010	3,030	1,010	4,040	1,010	5,050	5,048	
FF&E	ID Card Printer	4/1/2016	S/L	5	1,245	249	747	249	996	249	1,245	-	
FF&E	10 Gallon Carpet Cleaner	5/1/2016	S/L	5	2,564	513	1,539	513	2,052	512	2,564	-	
FF&E	Intercall Dual Patient Station	8/1/2016	S/L	15	835	56	168	56	224	56	280	555	
Medical Equipment	Rehab Equipment	4/1/2016	S/L	5	9,837	1,967	5,901	1,967	7,868	1,967	9,835	2	
Computer Hardware	Security Appliance, Desktops, Server, Laptop, Tablet, Printers	3/1/2016	S/L	5	13,595	2,719	8,157	2,719	10,876	2,719	13,595	-	
Computer Hardware	Lenovo Desktops (5)	4/1/2016	S/L	5	2,716	543	1,629	543	2,172	543	2,715	1	
Computer Hardware	Installation/Reconfiguring System & Server Backup 1 TB	5/1/2016	S/L	5	8,283	1,657	4,971	1,657	6,628	1,655	8,283	-	
Computer Hardware	Lenovo Mix700 tablet / 4 Lenovo Computers	6/1/2016	S/L	5	2,931	586	1,758	586	2,344	586	2,930	1	
Sales Use Tax	Lenovo Mix700 tablet / 4 Lenovo Computers Sales Tax	6/1/2016	S/L	5	256	51	153	51	204	51	255	1	
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	525	175	700	175	875	2	
Computer Software	Microsoft Office Pro	3/1/2016	S/L	3	1,752	584	1,752	-	1,752	-	1,752	-	

**RegalCare at New Haven, LLC**  
**FIXED ASSET / DEPRECIATION SCHEDULE**

<b>G/L Account</b>	<b>Description</b>	<b>Date In Service</b>	<b>Method</b>	<b>Life</b>	<b>Historical Cost</b>	<b>2018 Deprec.</b>	<b>2018 A/D</b>	<b>2019 Deprec.</b>	<b>2019 A/D</b>	<b>2020 Deprec.</b>	<b>2020 A/D</b>	<b>NBV</b>
Computer Software	Microsoft Office Pro & Sonicwall Antivirus	4/1/2016	S/L	3	1,820	606	1,820	-	1,820	-	1,820	-
Computer Software	Microsoft Office Pro	6/1/2016	S/L	3	1,095	365	1,095	-	1,095	-	1,095	-
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,616	16,850	-	16,850	-	16,850	-
<b>TOTAL MOVABLE EQUIPMENT 2016</b>					<b>74,754</b>	<b>16,697</b>	<b>50,095</b>	<b>9,526</b>	<b>59,621</b>	<b>9,523</b>	<b>69,144</b>	<b>5,610</b>
FF&E	Air Conditioning Units	1/13/2017	S/L	5	633	127	254	127	381	127	508	125
FF&E	Head board and mattress	1/11/2017	S/L	10	2,610	261	522	261	783	261	1,044	1,566
FF&E	Training stairs, standing table, diathermy	2/21/2017	S/L	10	952	95	190	95	285	95	380	572
FF&E	Training stairs, standing table, diathermy	2/21/2017	S/L	10	10,472	1,047	2,094	1,047	3,141	1,047	4,188	6,284
FF&E	75lb Gas Fired Dryers	7/17/2017	S/L	10	5,175	518	1,036	518	1,554	518	2,072	3,103
FF&E	Air Conditioning Units	7/31/2017	S/L	5	886	177	354	177	531	177	708	178
Medical Equipment	Wander Transmitter Bands	10/5/2016	S/L	5	908	182	364	182	546	182	728	180
Medical Equipment	Wander Transmitter Bands	12/16/2017	S/L	5	620	124	248	124	372	124	496	124
Medical Equipment	Wheelchair	5/16/2017	S/L	5	640	128	256	128	384	128	512	128
Medical Equipment	Wander Transmitter Bands	2/22/2017	S/L	5	621	124	248	124	372	124	496	125
Medical Equipment	New Mattresses	7/17/2017	S/L	10	855	86	172	86	258	86	344	511
Medical Equipment	Wound Kits	8/21/2017	S/L	5	1,442	288	576	288	864	288	1,152	290
Medical Equipment	Wound Kits	9/12/2017	S/L	5	635	127	254	127	381	127	508	127
Medical Equipment	Wound Kits	9/27/2017	S/L	5	665	133	266	133	399	133	532	133
Computer Software	Wireless Access points, installation & Setup, cable runs to access points	1/1/2017	S/L	5	5,534	1,107	2,214	1,107	3,321	1,107	4,428	1,106
Computer Software	Chromebooks, Notebook, processor, printer, desktop	6/16/2017	S/L	5	5,566	1,113	2,226	1,113	3,339	1,113	4,452	1,114
Computer Software	Notebook, Processor, Printer, Desktop	6/16/2017	S/L	5	2,857	571	1,142	571	1,713	571	2,284	573
Computer Software	Software update	11/22/2016	S/L	3	850	283	566	283	849	1	850	-
Computer Software	Comprehensive gateway security bundle	3/6/2017	S/L	5	1,000	200	400	200	600	200	800	200
Computer Software	Comprehensive gateway security bundle	4/1/2017	S/L	5	1,000	200	400	200	600	200	800	200
Computer Software	Comprehensive gateway security bundle	5/1/2017	S/L	5	1,000	200	400	200	600	200	800	200
Sales Use Tax	E-Copiers (Total = 6) Sales Tax	9/1/2017	S/L	3	724	241	482	241	723	1	724	-
Sales Use Tax	WheelChair Sales Tax	6/1/2017	S/L	5	41	8	16	8	24	8	32	9
Sales Use Tax	Wireless Access points, installation & Setup, cable runs to access points Sal	6/1/2017	S/L	5	351	70	140	70	210	70	280	71
Sales Use Tax	Comprehensive gateway security bundle Sales Tax	6/1/2017	S/L	3	64	21	42	21	63	1	64	-
<b>TOTAL MOVABLE EQUIPMENT 2017</b>					<b>46,101</b>	<b>7,431</b>	<b>14,862</b>	<b>7,431</b>	<b>22,293</b>	<b>6,889</b>	<b>29,182</b>	<b>16,919</b>
FF&E	Daniels Equipment Co - Computer Board	12/1/2017	S/L	5	1,241	248	248	248	496	248	744	497
FF&E	Braman-insect light traps	8/1/2018	S/L	5	1,340	268	268	268	536	268	804	536
FF&E	Braman-insect light traps	9/1/2018	S/L	5	1,340	268	268	268	536	268	804	536
FF&E	Suburban Bowery trash can	9/1/2018	S/L	5	1,020	204	204	204	408	204	612	408
Medical Equipment	PulseCare Medical LLC	10/1/2017	S/L	5	(2,743)	(549)	(549)	(549)	(1,098)	(549)	(1,096)	(1,096)
Medical Equipment	RF Technologies	11/1/2017	S/L	5	525	105	105	105	210	105	315	210
Medical Equipment	RF Technologies	3/1/2018	S/L	5	585	117	117	117	234	117	351	234
Medical Equipment	Allstate Medical-mattresses	4/1/2018	S/L	5	629	126	126	126	252	126	378	251
Medical Equipment	Allstate Medical-mattresses	7/1/2018	S/L	5	629	126	126	126	252	126	378	251
Medical Equipment	Allstate Medical-beds,head & foot boards	7/1/2018	S/L	5	7,366	1,473	1,473	1,473	2,946	1,473	4,419	2,947
Medical Equipment	Alpha Med-isolation station	8/1/2018	S/L	5	616	123	123	123	246	123	369	247
Capital Lease	Copiers	7/1/2018	S/L	3	23,307	7,769	7,769	-	7,769	7,769	15,538	7,769
Capital Lease	Copiers	9/1/2018	S/L	3	(389)	(130)	(130)	-	(130)	(130)	(260)	(129)
<b>TOTAL MOVABLE EQUIPMENT 2018</b>					<b>35,466</b>	<b>10,148</b>	<b>10,148</b>	<b>2,509</b>	<b>12,657</b>	<b>10,148</b>	<b>22,805</b>	<b>12,661</b>
FF&E	TVs	7/31/2019	S/L	5	553	-	-	111	111	111	222	331
Medical Equipment	Dual patient stations	10/3/2018	S/L	10	593	-	-	59	59	59	118	475
Medical Equipment	transmitters for residents	10/18/2018	S/L	5	1,889	-	-	378	378	378	756	1,133
Medical Equipment	Intercall patient stations x2	11/1/2018	S/L	10	1,060	-	-	106	106	106	212	848
Medical Equipment	2 Pullcord Stations	11/8/2018	S/L	10	596	-	-	60	60	60	120	476
Medical Equipment	42" full electric bariatric bed	12/20/2018	S/L	12	1,100	-	-	92	92	92	184	916
Medical Equipment	pressure reduction mattresses	3/6/2019	S/L	5	727	-	-	145	145	145	294	437
Medical Equipment	wander management transmitters	4/18/2019	S/L	5	1,470	-	-	294	294	294	588	882
Medical Equipment	4 Carts	7/2/2019	S/L	10	1,028	-	-	103	103	103	206	822
Medical Equipment	mattresses	9/20/2019	S/L	5	1,212	-	-	242	242	242	484	728
Computer Hardware	HP Switch	7/18/2019	S/L	5	699	-	-	140	140	140	280	419
Computer Hardware	POC Tablets	9/30/2019	S/L	5	1,365	-	-	273	273	273	546	819
Sales Use Tax	Suburban Bowery trash can sales tax	10/1/2018	S/L	5	65	-	-	13	13	13	26	39
Sales Use Tax	bariatric bed sales tax	1/1/2019	S/L	12	70	-	-	6	6	6	12	58
Sales Use Tax	HP Switch sales tax	8/1/2019	S/L	5	44	-	-	9	9	9	18	26
Sales Use Tax	4 Carts sales tax	8/1/2019	S/L	10	65	-	-	7	7	7	14	51
Capital Lease	Copiers	10/1/2018	S/L	3	(22,918)	-	-	(7,639)	(7,639)	(7,639)	(15,278)	(7,640)
<b>TOTAL MOVABLE EQUIPMENT 2019</b>					<b>(10,382)</b>	<b>-</b>	<b>-</b>	<b>2,038</b>	<b>(5,601)</b>	<b>(5,601)</b>	<b>(11,202)</b>	<b>820</b>
FF&E	TV's	11/30/2019	S/L	5	765	-	-	-	153	153	612	-
FF&E	Oven	2/6/2020	S/L	10	3,044	-	-	-	304	304	2,740	-
FF&E	Towel Dispensers	2/27/2020	S/L	10	701	-	-	-	70	70	631	-
FF&E	Adjust office chairs	5/31/2020	S/L	6	561	-	-	-	94	94	467	-
FF&E	Phone system	7/3/2020	S/L	10	3,824	-	-	-	382	382	3,442	-
FF&E	A/C	7/20/2020	S/L	10	1,755	-	-	-	176	176	1,579	-
FF&E	Burnisher	8/1/2020	S/L	15	1,091	-	-	-	73	73	1,018	-
FF&E	toaster oven	8/4/2020	S/L	10	573	-	-	-	57	57	516	-
FF&E	security cameras	9/4/2020	S/L	5	1,047	-	-	-	209	209	838	-
Medical Equipment	2 intercall 8342 units	12/6/2019	S/L	5	1,090	-	-	-	218	218	872	-
Medical Equipment	advantage mattresses	4/8/2020	S/L	7	606	-	-	-	87	87	519	-
Medical Equipment	hand controls	4/30/2020	S/L	5	616	-	-	-	123	123	493	-
Medical Equipment	junction boxes for beds	4/30/2020	S/L	7	657	-	-	-	94	94	563	-
Medical Equipment	3 non-slip mattress	6/24/2020	S/L	7	650	-	-	-	93	93	557	-
Medical Equipment	full electric bed	6/26/2020	S/L	10	3,000	-	-	-	300	300	2,700	-
Medical Equipment	callcord patient station	4/23/2020	S/L	10	596	-	-	-	60	60	536	-
Medical Equipment	function hand control for beds	9/15/2020	S/L	5	1,757	-	-	-	351	351	1,406	-
Medical Equipment	electric bed	9/17/2020	S/L	10	103	-	-	-	10	10	93	-
Computer Hardware	computer	7/24/2020	S/L	5	1,003	-	-	-	201	201	802	-
Computer Hardware	PoE switch	7/24/2020	S/L	5	1,475	-	-	-	295	295	1,180	-
Computer Software	issues with phone system	7/1/2020	S/L	10	2,808	-	-	-	281	281	2,527	-
Sales Use Tax	On-time IT	8/1/2020	S/L	5	158	-	-	-	32	32	126	-
<b>TOTAL MOVABLE EQUIPMENT 2020</b>					<b>27,880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,663</b>	<b>3,663</b>	<b>24,217</b>
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>173,819</b>	<b>34,276</b>	<b>75,105</b>	<b>21,504</b>	<b>88,970</b>	<b>24,622</b>	<b>113,592</b>	<b>60,227</b>
<b>TOTAL ASSETS</b>					<b>373,402</b>	<b>42,247</b>	<b>88,646</b>	<b>36,620</b>	<b>117,433</b>	<b>44,380</b>	<b>161,813</b>	<b>211,589</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>373,402</b>	<b>42,247</b>	<b>88,646</b>	<b>36,620</b>	<b>117,433</b>	<b>44,380</b>	<b>161,813</b>	<b>211,589</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>373,271</b>	<b>42,247</b>	<b>88,646</b>	<b>55,370</b>	<b>183,258</b>	<b>55,370</b>	<b>183,258</b>	<b>190,013</b>
<b>VARIANCE</b>					<b>131</b>	<b>42,247</b>	<b>88,646</b>	<b>(18,750)</b>	<b>(65,825)</b>	<b>(10,990)</b>	<b>(21,445)</b>	<b>21,576</b>
<b>VARIANCE DETAIL</b>						0						-
<b>(ADD) CIP</b>												-
<b>ROUNDING</b>												-
<b>REVISED VARIANCE</b>												-

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		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					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased		Date of Lease	Term of Lease	Annual Amount of Lease
Independence Senior Holdings, 13 Freedom Drive, Lakewood, NJ	Building		03/04/16	20	414,833

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 RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>		\$				

(Carry Subtotals forward to next page )

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$	100,958	100,958		
Various Interest Expenses						
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>		\$	100,958	100,958		
14. Insurance						
a. Insurance on Property (buildings only)		\$	12,873	12,873		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	88,385	88,385		
General Liability/EPLI /Surety						
14d. <b>Total Insurance Expenditures (14a + b + c)</b>		\$	101,258	101,258		
15. <b>Total All Expenditures (A-13 thru C-14)</b>		\$	15,302,753	15,302,753		

## D. Adjustments to Statement of Expenditures

Name of Facility RegalCare at New Haven			License No. 2351	Report for Year Ended 9/30/2020		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 72,647	72,647		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 218,890	218,890		
7.			Other - See attached Schedule	\$ 18,770	18,770		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 7,404	7,404		
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 *	\$ 21,474	21,474		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 161,481	161,481		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 500,666	\$ 500,666			

\* 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	A12n	Marketing Salary	\$ 72,647		
<b>Total Other Salaries Adjustment</b>			\$ 72,647	\$ -	\$ -

---

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 16,867		
13	B12o	Respiratory Therapist	\$ 1,903		
<b>Total Other Fees Adjustments</b>			\$ 18,770	\$ -	\$ -

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**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Fees(Disallowed on Pg 28a)	\$ 61,586		
16	m13	Discriminatory Bonus(Disallowed on Pg 28a)	\$ 39,688		
16	m13	Employee Food(Disallowed on Pg 28a)	\$ 1,178		
16	m13	Employee Relations(Disallowed on Pg 28a)	\$ 832		
16	m13	Late Fees(Disallowed on Pg 28a)	\$ 38,407		
16	m13	Resident Missing Items(Disallowed on Pg 28a)	\$ 209		
15	Var	Marketing Benefits Disallowed(See attachment)	\$ 19,581		
<b>Total Other A&amp;G Adjustments</b>			\$ 161,481	\$ -	\$ -

---

**Marketing Benefits Disallowance**

Marketing Salary	72,647	<a href="#">Page 10</a>
Total Salaries	7,777,248	<a href="#">TB Linked</a>
Percent to Total Salaries	0.93%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 2,096,303 [TB Linked](#)

Marketing Benefits Disallowed **19,581** [Page 28 attachment](#)

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

Name of Facility RegalCare at New Haven			License No. 2351	Report for Year Ended 9/30/2020		Page of 29   37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 500,666	500,666		
<b><i>Page 20 - Resident Care Supplies***</i></b>							
27.	20	5a2	Prescription Drugs	\$ 251,090	251,090		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 8,533	8,533		
30.	20	5h	Laboratory	\$ 30,222	30,222		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,261	7,261		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 65,514	65,514		
<b><i>Page 22 - Maintenance and Property</i></b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 10,657	10,657		
<b><i>Page 27 - Insurance</i></b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b><i>Other - Miscellaneous</i></b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 818	818		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b><i>Not For Profit Providers Only</i></b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>			\$	874,761	874,761		

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

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

### Schedule of Excess Movable Equipment Depreciation

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

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

Attachment Page 29

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

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

## Schedule of Unallowable Building Interest

**RegalCare at New Haven, LLC**  
**Disallowance Schedule for Cable TV**  
**September 30, 2020**

**Pg. 29b**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 8,000 <b>TB Linked</b>

Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100.00%</u>
Total Allowable Cost	\$ 3,600

<b>Disallowed Cable TV</b>	<b><u><u>\$ 4,400</u></u></b>
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**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30   37
		Item	Total	CCNH	RHNS (Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 11,736,555	11,736,555			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 4,470,543	4,470,543			
b. Medicare Room and Board Contractual Allowance **	\$ (25,987)	(25,987)			
4. a. Private-Pay Residents and Other	\$ 439,208	439,208			
b. Private-Pay Room and Board Contractual Allowance **	\$ (289)	(289)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 221,113	221,113			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (221,113)	(221,113)			
c. Prescription Drugs - Non-Medicare	\$ 8,857	8,857			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (8,857)	(8,857)			
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	\$ 378,534	378,534			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (251,446)	(251,446)			
c. Physical Therapy - Non-Medicare	\$ 137,206	137,206			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (137,206)	(137,206)			
4. a. Speech Therapy - Medicare	\$ 227,363	227,363			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (112,143)	(112,143)			
c. Speech Therapy - Non-Medicare	\$ 61,385	61,385			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (55,272)	(55,272)			
5. a. Occupational Therapy - Medicare	\$ 337,803	337,803			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (250,256)	(250,256)			
c. Occupational Therapy - Non-Medicare	\$ 77,122	77,122			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (77,122)	(77,122)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 7,978	7,978			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 102,216	102,216			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 17,066,192	17,066,192			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 818	818			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 818	818			
<b>VI. Total All Revenue</b> (III +V)	\$ 17,067,010	17,067,010			

\* 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 A	\$ 1,030		
30 II 6a	Revenue Adjustments>Medicare A	\$ 6,948		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 7,978</b>	<b>\$ -</b>	<b>\$ -</b>

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Revenue Adjustments>Hospice	\$ 18		
30 II 6b	Revenue Adjustments>Medicaid	\$ 99,005		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	\$ 3,193		
<b>Total Other Resident Revenue</b>		<b>\$ 102,216</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income****Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
<b>Total Interest Income</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Other Rev>Miscellaneous(Disallowed on 29a)	\$ 764		
30 IV 8	Other Rev>Medical Records(Disallowed on 29a)	\$ 54		
<b>Total Other Revenue</b>		<b>\$ 818</b>	<b>\$ -</b>	<b>\$ -</b>

**G. Balance Sheet**

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page 31	of 37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	36,530
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,702,667
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	216,591
a. _____				
b. _____				
c. _____				
d. See Schedule		216,591		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	7,030
Accrued>Capital Lease>Copier		7,661		
Accrued Expenses>Year End Adjustments		(631)		
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,962,818
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	171,613	\$	133,505
	Accum. Depreciation	38,108 Net		
5. Non-Movable Equipment	*Historical Cost	27,970	\$	17,857
	Accum. Depreciation	10,113 Net		
6. Movable Equipment	*Historical Cost	173,819	\$	60,227
	Accum. Depreciation	113,592 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(21,576)
F/S vs C/R NBV		(21,576)		
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	190,013

\* 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	Prepaid Expenses	\$ 8,034
	31 A5	Prepaid Expenses->Insurance	\$ 36,928
	31 A5	Prepaid Expenses->Taxes	\$ 23,334
	31 A5	Prepaid Expenses->Workers Comp	\$ 148,295
<b>Total Prepaid Expenses</b>			\$ 216,591

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

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

Page Ref	Line Ref	Description	
<b>Total Other Fixed Assets (Itemize)</b>			\$ -

**Schedule of Other Assets Page 32 Line D7**

Page Ref	Line Ref	Description	
	32	D7	Due From> Old Owner
	32	D7	Due To/(From)>Saugus
	32	D7	Due To/(From)>Medicaid
	32	D7	Due To/(From)>Vendor
	32	D7	Due To/(From)>Other L&E
	32	D7	Due To/(From)>Old Owner
<b>Total Other Assets</b>			\$ 263,406

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

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Deferred Rev>Medicare>COVID19	\$ 962,591
33	A12	Deferred Rev>Medicaid>COVID19	\$ 669,417
<b>Total Other Current Liabilities (Itemize)</b>			\$ 1,632,008

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

## G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2020	32   37
Account		Amount	
		Total Brought Forward:	\$ 3,152,831
C. Leasehold or like property recorded for Equity Purposes.			
1. Land			\$
2. Land Improvements	*Historical Cost Accum. Depreciation	Net	\$
3. Buildings	*Historical Cost Accum. Depreciation	Net	\$
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$
5. Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$
6. Motor Vehicles	*Historical Cost Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable			\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$
D. Investment and Other Assets			
1. Deferred Deposits			\$ 25,000
2. Escrow Deposits			\$ 358,032
3. Organization Expense	*Historical Cost Accum. Depreciation	53,286 47,957 Net	\$ 5,329
4. Goodwill (Purchased Only)			\$ 922,519
5. Investments Related to Resident Care ( <i>itemize</i> )			\$
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$ 4,248,072
Name and Address	Amount	Loan Date	
Due To/(From)>Pros., WH, RC, Nor., NL, SP, GW	4,248,072	Var	
7. Other Assets ( <i>itemize</i> )			\$ 263,406
See Schedule	263,406		
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$ 5,822,358
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ 8,975,189

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	33	37
		Account	Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 1,844,586
2. Notes Payable ( <i>itemize</i> ) PPP Loan>COVID19				\$ 1,502,900
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> )				\$ 206,392
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$
6. Accrued Payroll Taxes Payable				\$
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable ( <i>Current Portion</i> )				\$
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities ( <i>itemize</i> )				\$ 2,207,059
Accrued Expenses	249,228	Workers Comp	146,448	
Tamkar Brokerage Fee	6,661	Health Insurance	158,742	
Utilities	(8,191)			
Insurance - General Liability & Other	22,163	See Schedule	1,632,008	
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)				\$ 5,760,937

\* 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 RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			\$ 5,760,937	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )			\$ (970,262)	
Name and Address of Lender	Amount	Loan Date		
Due To/From)>RegalCare, SB, Torr., WB	(970,262)	Var		
4. Other Long-Term Liabilities ( <i>itemize</i> )			\$ 2,201,693	
See Schedule	2,201,693			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)			\$ 1,231,431	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)			\$ 6,992,368	

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page 35	of 37
Account				Amount
<b>A. Reserves</b>				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
<b>B. Net Worth</b>				
1. Owner's Capital				\$ (3,782)
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ 233,336
6. Gain or Loss for Period		10/1/2019	thru	\$ 1,753,267
7. Total Net Worth				\$ 1,982,821
<b>C. Total Reserves and Net Worth</b>				\$ 1,982,821
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 8,975,189

## H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at New Haven	2351	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 232,938		
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )				\$ 17,067,010		
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )				\$ 15,313,743		
D. Net Income or Deficit				\$ 1,753,267		
E. Balance				\$ 1,753,267		
F. Additions						
1. Additional Capital Contributed ( <i>itemize</i> )						
Expense Per Pg 27		\$15,302,753				
F/S vs C/R Depre.		\$10,990				
Total Expenditures		\$15,313,743				
2. Other ( <i>itemize</i> )						
F-3. Total Additions				\$		
G. Deductions						
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings ( <i>Specify</i> )				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. <b>Balance at End of Period</b>				\$ 1,753,267		

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

### Preparer/Reviewer Certification

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

Signature of Preparer	Title	Date Signed
Printed Name of Preparer  Matt Bavolack		
Address  555 Long Wharf Drive New Haven, CT 06510		Phone Number
Contacted Person Regarding Additional Information Needed Regarding This Report  Tzippy Krupenia		Phone Number  732-961-9575
Contact Email Address  tzippyk@ltccs.com		

## **ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for RegalCare at New Haven, LLC for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at New Haven, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of RegalCare at New Haven, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
February 1, 2021

Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at New Haven, LLC**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
10-001-02	Cash>Clearing>Payroll	(148,336.00)			(148,336.00)
10-014-00	Cash>Petty Cash Facility	500.00			500.00
10-015-00	Cash>Petty Cash PNA	2,349.00			2,349.00
10-050-88	Cash>WFPayroll>New Haven	3,039.00			3,039.00
10-060-88	Cash>Resident Trust>New Haven	136,741.00			136,741.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-080-88	Cash>WFNonGovt>New Haven	7,413.00			7,413.00
10-090-88	Cash>WFOperating>New Haven	29,824.00			29,824.00
11-102-00	Accounts Receivable>Medicare A	921,532.00			921,532.00
11-104-00	Accounts Receivable>Private	207,212.00			207,212.00
11-105-00	Accounts Receivable>HMO	113,699.00			113,699.00
11-109-00	Accounts Receivable>Hospice	(1,347.00)			(1,347.00)
11-111-00	Accounts Receivable>Medicaid	1,381,455.00			1,381,455.00
11-112-00	Accounts Receivable>Income	47,597.00			47,597.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(54,231.00)			(54,231.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	25,620.00			25,620.00
11-123-00	Accounts Receivable>Ancillary	61,130.00			61,130.00
12-000-00	Prepaid Expenses	8,034.00			8,034.00
12-124-00	Prepaid Expenses>Insurance	36,928.00			36,928.00
12-126-00	Prepaid Expenses>Taxes	23,334.00			23,334.00
12-881-00	Prepaid Expenses>Workers Comp	148,295.00			148,295.00
13-127-00	Due From>Old Owner	138,177.00			138,177.00
13-128-00	Due From>Vendor Security Deposits	25,000.00			25,000.00
14-131-00	Fixed Assets>Leasehold Improvements	171,469.00			171,469.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	82,296.00			82,296.00
14-133-00	Fixed Assets>Medical Equipment	42,581.00			42,581.00
14-134-00	Fixed Assets>Computer Hardware	46,901.00			46,901.00
14-135-00	Fixed Assets>Computer Software	11,325.00			11,325.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,849.00			1,849.00
15-131-00	Accum Depn>Leasehold Improvements	(41,715.00)			(41,715.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(49,063.00)			(49,063.00)
15-133-00	Accum Depn>Medical Equipment	(19,997.00)			(19,997.00)
15-134-00	Accum Depn>Computer Hardware	(35,563.00)			(35,563.00)
15-135-00	Accum Depn>Computer Software	(7,099.00)			(7,099.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(28,679.00)			(28,679.00)
15-305-00	Accum Depn>Sales Use Tax	(1,142.00)			(1,142.00)
16-000-00	Goodwill	922,519.00			922,519.00
17-000-00	Deferred Financing Costs	53,286.00			53,286.00
17-283-06	Other Assets>Escrow>Tax	19,535.00			19,535.00
17-283-64	Other Asset>Escrow>Replacement Reserve	309,434.00			309,434.00
17-283-67	Other Assets>Escrow>Insurance	29,063.00			29,063.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(47,957.00)			(47,957.00)
20-000-00	Accounts Payable	(1,692,836.00)			(1,692,836.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,650.00)			(1,650.00)
21-350-00	Other Current Payables>Resident Funds	(136,741.00)			(136,741.00)
21-353-00	Other Current Payables>Resident Refunds	(1,192.00)			(1,192.00)
21-354-00	Other Current Payables>DTF RFMS	(1,433.00)			(1,433.00)
21-600-00	Other Current Payables>Disputed AP	(10,602.00)			(10,602.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(132.00)			(132.00)
22-000-34	Note Payable>PPP Loan>COVID19	(1,502,900.00)			(1,502,900.00)
23-000-00	Accrued Wages & Related	(43,102.00)			(43,102.00)
23-157-00	Accrued Expenses>PTO	(163,290.00)			(163,290.00)
24-000-00	Accrued Expenses	(249,228.00)			(249,228.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(6,661.00)			(6,661.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	7,661.00			7,661.00
24-158-00	Accrued Expenses>Utilities (Assumed)	8,191.00			8,191.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(22,163.00)			(22,163.00)
24-285-00	Accrued Expenses>Year End Adjustments	(631.00)			(631.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2020	9/30/2020
24-881-00	Accrued Expenses>Workers Comp	(146,448.00)			(146,448.00)
24-882-00	Accrued Expenses>Health Insurance	(158,742.00)			(158,742.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(962,591.00)			(962,591.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(669,417.00)			(669,417.00)
27-000-40	Due To/(From)>Salmon Brook	(1,588.00)			(1,588.00)
27-000-77	Due To/(From)>TSM Holdings	(2,317.00)			(2,317.00)
27-000-78	Due To/(From)>Maplewood	(19,259.00)			(19,259.00)
27-000-82	Due To/(From)>Saugus	196.00			196.00
27-000-83	Due To/(From)>Twin Oaks	(74,843.00)			(74,843.00)
27-000-87	Due To/(From)>Torrington	(171,886.00)			(171,886.00)
27-000-89	Due To/(From)>Prospect	132,035.00			132,035.00
27-000-90	Due To/(From)>West Haven	9,046.00			9,046.00
27-000-91	Due To/(From)>Waterbury	(134,065.00)			(134,065.00)
27-000-92	Due To/(From)>Regal Care Management Group	1,452,187.00			1,452,187.00
27-000-93	Due To/(From)>RC Holdings	4,113,967.00			4,113,967.00
27-000-95	Due To/(From)>Norwich	(1,904.00)			(1,904.00)
27-000-96	Due To/(From)>New London	(6,146.00)			(6,146.00)
27-102-00	Due To/(From)>Medicare A	(4,111.00)			(4,111.00)
27-105-00	Due To/(From)>HMO	(2,111.00)			(2,111.00)
27-111-00	Due To/(From)>Medicaid	101,649.00			101,649.00
27-112-00	Due To/(From)>Income	(6,436.00)			(6,436.00)
27-152-00	Due To/(From)>Employee	(5,807.00)			(5,807.00)
27-169-00	Due To/(From)>Regal Realty	(2,041,261.00)			(2,041,261.00)
27-172-00	Due To/(From)>Vendor	3,317.00			3,317.00
27-174-00	Due To/(From)>Other L&E	13,147.00			13,147.00
27-199-00	Due To>Patient Spend Down	(51,355.00)			(51,355.00)
27-315-00	Due To/(From)>Fairview at Southport	270.00			270.00
27-316-00	Due To/(From)>Fairview at Greenwich	(49.00)			(49.00)
27-317-00	Due To/(From)>Fairview Management	804.00			804.00
27-400-00	Due to/(from)>Eli Mirlis	(168,530.00)			(168,530.00)
28-127-00	Due To>Old Owner	6,920.00			6,920.00
30-000-00	Retained Earnings	(233,336.00)			(233,336.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	3,782.00			3,782.00
40-102-00	Room & Board Revenue>Medicare A	(4,470,543.00)			(4,470,543.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	25,987.00			25,987.00
40-104-00	Room & Board Revenue>Private	(243,693.00)			(243,693.00)
40-105-00	Room & Board Revenue>HMO	(196,998.00)			(196,998.00)
40-105-14	Room & Board Revenue>HMO>Sequester	289.00			289.00
40-109-00	Room & Board Revenue>Hospice	1,483.00			1,483.00
40-111-00	Room & Board Revenue>Medicaid	(11,331,811.00)			(11,331,811.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(404,744.00)			(404,744.00)
41-102-00	Pharmacy Rev>Medicare A	(221,113.00)			(221,113.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	221,113.00			221,113.00
41-105-00	Pharmacy Rev>HMO	(8,857.00)			(8,857.00)
41-105-01	Pharmacy Rev>HMO>C/A	8,857.00			8,857.00
42-102-00	PT Revenue>Medicare A	(251,446.00)			(251,446.00)
42-102-01	PT Revenue>Medicare A>C/A	251,446.00			251,446.00
42-103-00	PT Revenue>Medicare B	(127,088.00)			(127,088.00)
42-105-00	PT Revenue>HMO	(5,229.00)			(5,229.00)
42-105-01	PT Revenue>HMO>C/A	5,229.00			5,229.00
42-111-00	PT Revenue>Medicaid	(131,977.00)			(131,977.00)
42-111-01	PT Revenue>Medicaid>C/A	131,977.00			131,977.00
43-102-00	OT Revenue>Medicare A	(250,256.00)			(250,256.00)
43-102-01	OT Revenue>Medicare A>C/A	250,256.00			250,256.00
43-103-00	OT Revenue>Medicare B	(87,547.00)			(87,547.00)
43-105-00	OT Revenue>HMO	(3,567.00)			(3,567.00)
43-105-01	OT Revenue>HMO>C/A	3,567.00			3,567.00
43-111-00	OT Revenue>Medicaid	(73,555.00)			(73,555.00)
43-111-01	OT Revenue>Medicaid>C/A	73,555.00			73,555.00
44-102-00	ST Revenue>Medicare A	(85,440.00)			(85,440.00)
44-102-01	ST Revenue>Medicare A>C/A	85,440.00			85,440.00
44-103-00	ST Revenue>Medicare B	(141,923.00)			(141,923.00)
44-103-01	ST Revenue>Medicare B>C/A	26,703.00			26,703.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2020	9/30/2020
44-105-00	ST Revenue>HMO	(8,990.00)			(8,990.00)
44-105-01	ST Revenue>HMO>C/A	2,877.00			2,877.00
44-111-00	ST Revenue>Medicaid	(52,395.00)			(52,395.00)
44-111-01	ST Revenue>Medicaid>C/A	52,395.00			52,395.00
47-102-00	Other Ancillary Rev>Medicare A	(1,030.00)			(1,030.00)
51-100-00	Other Rev>Miscellaneous	(764.00)			(764.00)
51-818-00	Other Rev>Medical Records	(54.00)			(54.00)
52-102-00	Revenue Adjustments>Medicare A	(6,948.00)			(6,948.00)
52-109-00	Revenue Adjustments>Hospice	(18.00)			(18.00)
52-111-00	Revenue Adjustments>Medicaid	(99,005.00)			(99,005.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(3,193.00)			(3,193.00)
60-183-00	Nursing Expense>Supplies	180,692.00			180,692.00
60-183-34	Nursing Expense>Supplies>COVID19	56,625.00			56,625.00
60-204-00	Nursing Expense>Training & Education	3,822.00			3,822.00
60-204-34	Nursing Expense>Training & Education>COVID19	140.00			140.00
60-205-00	Nursing Expense>Sanitation & Incineration	672.00			672.00
60-206-00	Nursing Expense>Clinical Services	115,741.00			115,741.00
			RJE - 1	0.00	
60-206-34	Nursing Expense>Clinical Services>COVID19	104.00			104.00
60-207-00	Nursing Expense>Repairs & Maint	2,344.00			2,344.00
60-208-00	Nursing Expense>Equip-Rental	45,017.00			45,017.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	2,711.00			2,711.00
60-212-00	Nursing Expense>Clinical Consultants	13,500.00			13,500.00
			RJE - 1	0.00	
60-213-00	Nursing Expense>Transportation	3,749.00			3,749.00
60-230-00	Nursing Expense>Data Processing	15,292.00			15,292.00
60-230-34	Nursing Expense>Data Processing>COVID19	774.00			774.00
60-700-18	Nursing Expense>Contracted Service>RN	47,243.00			47,243.00
60-700-34	Nursing Expense>Contracted Service>COVID19	6,426.00			6,426.00
60-801-80	Nursing Expense>CNA>Wages	2,475,525.00			2,475,525.00
60-801-92	Nursing Expense>CNA>PTO Accrual	17,813.00			17,813.00
60-805-80	Nursing Expense>LPN>Wages	2,045,288.00			2,045,288.00
60-805-92	Nursing Expense>LPN>PTO Accrual	9,283.00			9,283.00
60-808-80	Nursing Expense>RN>Wages	220,394.00			220,394.00
60-808-92	Nursing Expense>RN>PTO Accrual	796.00			796.00
60-809-80	Nursing Expense>RN Supervisor>Wages	398,959.00			398,959.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(2,891.00)			(2,891.00)
61-750-00	Nursing Admin Expense>Medical Director	36,000.00			36,000.00
61-811-80	Nursing Admin Expense>Director>Wages	139,907.00			139,907.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	95,756.00			95,756.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	436.00			436.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	33,470.00			33,470.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	146.00			146.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	219,284.00			219,284.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,795.00)			(1,795.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	45,044.00			45,044.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	1,104.00			1,104.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	89,992.00			89,992.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	41,559.00			41,559.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	22,586.00			22,586.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	31,113.00			31,113.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	544.00			544.00
61-880-00	Nursing Admin Expense>Payroll Taxes	514,079.00			514,079.00
61-881-00	Nursing Admin Expense>Workers Comp	166,942.00			166,942.00
61-882-00	Nursing Admin Expense>Health Insurance	131,866.00			131,866.00
61-883-00	Nursing Admin Expense>Other Benefits	1,363,834.00		(1,363,834.00)	0.00
			RJE - 3	(1,363,834.00)	
62-000-00	Pharmacy Expense	2.00			2.00
62-145-00	Pharmacy Expense>RX	251,088.00			251,088.00
62-222-00	Pharmacy Expense>OTC	5,424.00			5,424.00
62-700-00	Pharmacy Expense>Contracted Service	16,259.00			16,259.00
64-223-00	Other Ancillary Expense>Oxygen	6,856.00			6,856.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	405.00			405.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2020	9/30/2020
64-224-00	Other Ancillary Expense>Lab	28,832.00			28,832.00
64-224-34	Other Ancillary Expense>Lab>COVID19	1,390.00			1,390.00
64-225-00	Other Ancillary Expense>Radiology	7,493.00			7,493.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	1,040.00			1,040.00
65-000-00	PT Expense	280,380.00			280,380.00
66-000-00	OT Expense	218,890.00			218,890.00
67-000-00	ST Expense	108,196.00			108,196.00
69-811-80	Social Services Expense>Director>Wages	47,683.00			47,683.00
69-811-92	Social Services Expense>Director>PTO Accrual	(58.00)			(58.00)
69-830-80	Social Services Expense>Assistant>Wages	17,747.00			17,747.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	(580.00)			(580.00)
69-880-00	Social Services Expense>Payroll Taxes	5,567.00			5,567.00
69-881-00	Social Services Expense>Workers Comp	1,852.00			1,852.00
69-882-00	Social Services Expense>Health Insurance	1,467.00			1,467.00
69-883-00	Social Services Expense>Other Benefits	15,148.00		(15,147.00)	1.00
			RJE - 3	(15,147.00)	
70-177-00	Dietary Expense>Supplements	34,756.00			34,756.00
70-178-00	Dietary Expense>Food	300,633.00			300,633.00
70-183-00	Dietary Expense>Supplies	28,973.00			28,973.00
70-183-34	Dietary Expense>Supplies>COVID19	256.00			256.00
70-207-00	Dietary Expense>Repairs & Maint	1,057.00			1,057.00
70-811-80	Dietary Expense>Director>Wages	87,071.00			87,071.00
70-811-92	Dietary Expense>Director>PTO Accrual	1,455.00			1,455.00
70-831-80	Dietary Expense>Aide>Wages	317,900.00			317,900.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(515.00)			(515.00)
70-832-80	Dietary Expense>Cook>Wages	182,494.00			182,494.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(140.00)			(140.00)
70-880-00	Dietary Expense>Payroll Taxes	51,558.00			51,558.00
70-881-00	Dietary Expense>Workers Comp	16,566.00			16,566.00
70-882-00	Dietary Expense>Health Insurance	13,123.00			13,123.00
70-883-00	Dietary Expense>Other Benefits	136,238.00		(136,238.00)	0.00
			RJE - 3	(136,238.00)	
71-178-00	Activity Expense>Food	290.00			290.00
71-183-00	Activity Expense>Supplies	289.00			289.00
71-202-00	Activity Expense>Resident Missing Items	209.00			209.00
71-700-00	Activity Expense>Contracted Service	200.00			200.00
71-811-80	Activity Expense>Director>Wages	59,117.00			59,117.00
71-811-92	Activity Expense>Director>PTO Accrual	20.00			20.00
71-831-80	Activity Expense>Aide>Wages	58,207.00			58,207.00
71-831-92	Activity Expense>Aide>PTO Accrual	1,411.00			1,411.00
71-880-00	Activity Expense>Payroll Taxes	10,375.00			10,375.00
71-881-00	Activity Expense>Workers Comp	3,321.00			3,321.00
71-882-00	Activity Expense>Health Insurance	2,641.00			2,641.00
71-883-00	Activity Expense>Other Benefits	27,570.00		(27,570.00)	0.00
			RJE - 3	(27,570.00)	
72-183-00	Housekeeping Expense>Supplies	35,133.00			35,133.00
72-183-34	Housekeeping Expense>Supplies>COVID19	5,785.00			5,785.00
72-811-80	Housekeeping Expense>Director>Wages	44,481.00			44,481.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(261.00)			(261.00)
72-831-80	Housekeeping Expense>Aide>Wages	385,340.00			385,340.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	4,092.00			4,092.00
73-183-00	Laundry Expense>Supplies	8,331.00			8,331.00
73-831-80	Laundry Expense>Aide>Wages	116,897.00			116,897.00
73-831-92	Laundry Expense>Aide>PTO Accrual	1,534.00			1,534.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	48,010.00			48,010.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	15,483.00			15,483.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	12,305.00			12,305.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	128,411.00		(128,411.00)	0.00
			RJE - 3	(128,411.00)	
75-183-00	Maintenance Expense>Supplies	9,685.00			9,685.00
75-183-34	Maintenance Expense>Supplies>COVID19	184.00			184.00
75-205-00	Maintenance Expense>Sanitation & Incineration	36,784.00			36,784.00
75-207-00	Maintenance Expense>Repairs & Maint	17,925.00			17,925.00

Account	Description	ADJ	JE Ref #	FINAL	
				9/30/2020	9/30/2020
75-217-00	Maintenance Expense>Extermination	2,437.00			2,437.00
75-218-00	Maintenance Expense>Snow Removal	4,620.00			4,620.00
75-219-00	Maintenance Expense>Landscaping	4,108.00			4,108.00
75-220-00	Maintenance Expense>Fire Drill	3,165.00			3,165.00
75-700-00	Maintenance Expense>Contracted Service	19,940.00			19,940.00
			RJE - 8	0.00	
75-700-34	Maintenance Expense>Contracted Service>COVID19	19,771.00			19,771.00
75-811-80	Maintenance Expense>Director>Wages	41,663.00			41,663.00
75-811-92	Maintenance Expense>Director>PTO Accrual	257.00			257.00
75-829-80	Maintenance Expense>Staff>Wages	122,959.00			122,959.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	2,093.00			2,093.00
75-838-80	Maintenance Expense>Security Desk>Wages	96,740.00			96,740.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(98.00)			(98.00)
75-880-00	Maintenance Expense>Payroll Taxes	23,053.00			23,053.00
75-881-00	Maintenance Expense>Workers Comp	7,539.00			7,539.00
75-882-00	Maintenance Expense>Health Insurance	5,928.00			5,928.00
75-883-00	Maintenance Expense>Other Benefits	61,583.00		(61,583.00)	0.00
			RJE - 3	(61,583.00)	
76-227-00	Utility Expense>Gas	19,521.00			19,521.00
76-228-00	Utility Expense>Electric	299,435.00			299,435.00
76-229-00	Utility Expense>Water/Sewer	86,766.00			86,766.00
80-101-00	Admin Expense>Provider Tax	938,606.00			938,606.00
80-162-00	Admin Expense>Insurance - General Liability & Other	85,757.00			85,757.00
80-163-00	Admin Expense>Insurance - EPLI	2,128.00			2,128.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	12,873.00			12,873.00
80-183-00	Admin Expense>Supplies	10,898.00			10,898.00
80-183-34	Admin Expense>Supplies>COVID19	341.00			341.00
80-208-00	Admin Expense>Equip-Rental	1,937.00			1,937.00
80-209-00	Admin Expense>Postage	1,952.00			1,952.00
80-210-00	Admin Expense>Internet	2,100.00			2,100.00
80-230-00	Admin Expense>Data Processing	80,391.00			80,391.00
80-231-00	Admin Expense>Telephone	14,811.00			14,811.00
			RJE - 2	0.00	
80-232-00	Admin Expense>Cable TV	8,000.00			8,000.00
80-234-00	Admin Expense>Licenses	1,137.00			1,137.00
80-235-00	Admin Expense>Dues & Subscriptions	1,175.00			1,175.00
			RJE - 5	0.00	
80-236-00	Admin Expense>Travel	3,904.00			3,904.00
80-236-04	Admin Expense>Travel>Allowable	8,252.00			8,252.00
80-236-34	Admin Expense>Travel>COVID19	50.00			50.00
80-238-00	Admin Expense>Legal Fees	14,019.00		3,359.00	17,378.00
			RJE - 4	0.00	
			RJE - 6	3,359.00	
80-239-00	Admin Expense>Accounting Fees	109,222.00		(56,400.00)	52,822.00
			RJE - 4	0.00	
			RJE - 7	(56,400.00)	
80-239-34	Admin Expense>Accounting Fees>COVID19	544.00			544.00
80-240-00	Admin Expense>Professional Fees	130,974.00		53,041.00	184,015.00
			RJE - 6	(3,359.00)	
			RJE - 7	56,400.00	
80-243-00	Admin Expense>Late Fees	38,407.00			38,407.00
80-244-00	Admin Expense>Bank Fees	73,140.00			73,140.00
80-247-00	Admin Expense>Corporate Tax	300.00			300.00
80-249-00	Admin Expense>Recruiting	943.00			943.00
80-250-00	Admin Expense>Marketing & Advertising	19,194.00			19,194.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	2,280.00			2,280.00
80-700-00	Admin Expense>Contracted Service	19,815.00			19,815.00
			RJE - 8	0.00	
80-811-80	Admin Expense>Director>Wages	62,758.00			62,758.00
80-812-80	Admin Expense>Assistant Director>Wages	40,006.00			40,006.00
80-840-80	Admin Expense>Business Office>Wages	129,045.00			129,045.00
80-840-92	Admin Expense>Business Office>PTO Accrual	970.00			970.00

Account	Description	ADJ	JE Ref #	FINAL
				9/30/2020
80-842-80	Admin Expense>Marketing>Wages	72,647.00		72,647.00
80-880-00	Admin Expense>Payroll Taxes	26,523.00		26,523.00
80-881-00	Admin Expense>Workers Comp	8,505.00		8,505.00
80-882-00	Admin Expense>Health Insurance	6,778.00		6,778.00
80-883-00	Admin Expense>Other Benefits	71,276.00		(71,276.00)
			RJE - 3	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	(100.00)		(100.00)
85-100-34	Employee Benefits Expense>Miscellaneous>Covid19	100.00		100.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		57,000.00
			RJE - 3	57,000.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		957.00
			RJE - 3	957.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00		437,698.00
			RJE - 3	437,698.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		1,243,030.00
			RJE - 3	1,243,030.00
91-121-00	Property Expense>Rent	414,833.00		414,833.00
91-161-00	Property Expense>RE Taxes	89,674.00		89,674.00
91-261-00	Property Expense>Personal Prop Taxes	6,452.00		6,452.00
92-000-00	Depreciation Expense	55,370.00		55,370.00
93-000-00	Amortization Expense	10,657.00		10,657.00
94-000-00	Interest Expense	100,958.00		100,958.00
Marcum 101	Dentist	0.00		0.00
			RJE - 1	0.00
Marcum 102	Cell Phone	0.00		0.00
			RJE - 2	0.00
Marcum 107	Discriminatory Bonus	0.00		39,688.00
			RJE - 3	39,688.00
Marcum 108	Employee Food	0.00		1,178.00
			RJE - 3	1,178.00
Marcum 109	Employee Relations	0.00		832.00
			RJE - 3	832.00
Marcum 110	Holiday Party	0.00		2,333.00
			RJE - 3	2,333.00
Marcum 113	Subscriptions	0.00		0.00
			RJE - 5	0.00
Marcum 114	Indirect COVID Expense	0.00		7,093.00
			RJE - 3	7,093.00
Marcum 115	Admin & General>COVID Related Expense	0.00		14,250.00
			RJE - 3	14,250.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>

Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at New Haven, LLC**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
<b>Group : [10-A]</b>					
<b>Subgroup : [2]</b>					
80-811-80	Admin Expense>Director>Wages	62,758.00		0.00	62,758.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>62,758.00</b>		<b>0.00</b>	<b>62,758.00</b>
<b>Subgroup : [3]</b>					
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	436.00		0.00	436.00
80-812-80	Admin Expense>Assistant Director>Wages	40,006.00		0.00	40,006.00
<b>Subtotal [3]</b>	<b>Assistant Administrator</b>	<b>40,442.00</b>		<b>0.00</b>	<b>40,442.00</b>
<b>Subgroup : [4]</b>					
75-838-80	Maintenance Expense>Security Desk>Wages	96,740.00		0.00	96,740.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(98.00)		0.00	(98.00)
80-840-80	Admin Expense>Business Office>Wages	129,045.00		0.00	129,045.00
80-840-92	Admin Expense>Business Office>PTO Accrual	970.00		0.00	970.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>226,657.00</b>		<b>0.00</b>	<b>226,657.00</b>
<b>Subgroup : [5B]</b>					
70-811-80	Dietary Expense>Director>Wages	87,071.00		0.00	87,071.00
70-811-92	Dietary Expense>Director>PTO Accrual	1,455.00		0.00	1,455.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>88,526.00</b>		<b>0.00</b>	<b>88,526.00</b>
<b>Subgroup : [5C]</b>					
70-831-80	Dietary Expense>Aide>Wages	317,900.00		0.00	317,900.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(515.00)		0.00	(515.00)
70-832-80	Dietary Expense>Cook>Wages	182,494.00		0.00	182,494.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(140.00)		0.00	(140.00)
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>499,739.00</b>		<b>0.00</b>	<b>499,739.00</b>
<b>Subgroup : [6A]</b>					
72-811-80	Housekeeping Expense>Director>Wages	44,481.00		0.00	44,481.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(261.00)		0.00	(261.00)
<b>Subtotal [6A]</b>	<b>Head Housekeeper</b>	<b>44,220.00</b>		<b>0.00</b>	<b>44,220.00</b>
<b>Subgroup : [6B]</b>					
72-831-80	Housekeeping Expense>Aide>Wages	385,340.00		0.00	385,340.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	4,092.00		0.00	4,092.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>389,432.00</b>		<b>0.00</b>	<b>389,432.00</b>
<b>Subgroup : [7A]</b>					
75-811-80	Maintenance Expense>Director>Wages	41,663.00		0.00	41,663.00
75-811-92	Maintenance Expense>Director>PTO Accrual	257.00		0.00	257.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>41,920.00</b>		<b>0.00</b>	<b>41,920.00</b>
<b>Subgroup : [7B]</b>					
75-829-80	Maintenance Expense>Staff>Wages	122,959.00		0.00	122,959.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	2,093.00		0.00	2,093.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>125,052.00</b>		<b>0.00</b>	<b>125,052.00</b>
<b>Subgroup : [8B]</b>					
73-831-80	Laundry Expense>Aide>Wages	116,897.00		0.00	116,897.00
73-831-92	Laundry Expense>Aide>PTO Accrual	1,534.00		0.00	1,534.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>118,431.00</b>		<b>0.00</b>	<b>118,431.00</b>
<b>Subgroup : [12A]</b>					
61-811-80	Nursing Admin Expense>Director>Wages	139,907.00		0.00	139,907.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	95,756.00		0.00	95,756.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>235,663.00</b>		<b>0.00</b>	<b>235,663.00</b>
<b>Subgroup : [12B1]</b>					
60-808-80	Nursing Expense>RN>Wages	220,394.00		0.00	220,394.00
60-808-92	Nursing Expense>RN>PTO Accrual	796.00		0.00	796.00
60-809-80	Nursing Expense>RN Supervisor>Wages	398,959.00		0.00	398,959.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(2,891.00)		0.00	(2,891.00)
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>617,258.00</b>		<b>0.00</b>	<b>617,258.00</b>

<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>			
61-814-80	Nursing Admin Expense>Central Supply>Wages	33,470.00	0.00	33,470.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	146.00	0.00	146.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	219,284.00	0.00	219,284.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,795.00)	0.00	(1,795.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	89,992.00	0.00	89,992.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	41,559.00	0.00	41,559.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	22,586.00	0.00	22,586.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	31,113.00	0.00	31,113.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	544.00	0.00	544.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>436,899.00</b>	<b>0.00</b>	<b>436,899.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>			
60-805-80	Nursing Expense>LPN>Wages	2,045,288.00	0.00	2,045,288.00
60-805-92	Nursing Expense>LPN>PTO Accrual	9,283.00	0.00	9,283.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>2,054,571.00</b>	<b>0.00</b>	<b>2,054,571.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>			
60-801-80	Nursing Expense>CNA>Wages	2,475,525.00	0.00	2,475,525.00
60-801-92	Nursing Expense>CNA>PTO Accrual	17,813.00	0.00	17,813.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>2,493,338.00</b>	<b>0.00</b>	<b>2,493,338.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>			
71-811-80	Activity Expense>Director>Wages	59,117.00	0.00	59,117.00
71-811-92	Activity Expense>Director>PTO Accrual	20.00	0.00	20.00
71-831-80	Activity Expense>Aide>Wages	58,207.00	0.00	58,207.00
71-831-92	Activity Expense>Aide>PTO Accrual	1,411.00	0.00	1,411.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>118,755.00</b>	<b>0.00</b>	<b>118,755.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>			
69-811-80	Social Services Expense>Director>Wages	47,683.00	0.00	47,683.00
69-811-92	Social Services Expense>Director>PTO Accrual	(58.00)	0.00	(58.00)
69-830-80	Social Services Expense>Assistant>Wages	17,747.00	0.00	17,747.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	(580.00)	0.00	(580.00)
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>64,792.00</b>	<b>0.00</b>	<b>64,792.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>			
80-842-80	Admin Expense>Marketing>Wages	72,647.00	0.00	72,647.00
<b>Subtotal [12N]</b>	<b>Marketing</b>	<b>72,647.00</b>	<b>0.00</b>	<b>72,647.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>			
61-818-80	Nursing Admin Expense>Medical Records>Wages	45,044.00	0.00	45,044.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	1,104.00	0.00	1,104.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>46,148.00</b>	<b>0.00</b>	<b>46,148.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>7,777,248.00</b>	<b>0.00</b>	<b>7,777,248.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [1]</b>	<b>Dietitian</b>			
60-212-00	Nursing Expense>Clinical Consultants	13,500.00	0.00	13,500.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>13,500.00</b>	<b>0.00</b>	<b>13,500.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
62-700-00	Pharmacy Expense>Contracted Service	16,259.00	0.00	16,259.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>16,259.00</b>	<b>0.00</b>	<b>16,259.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-000-00	PT Expense	280,380.00	0.00	280,380.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>280,380.00</b>	<b>0.00</b>	<b>280,380.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
61-750-00	Nursing Admin Expense>Medical Director	36,000.00	0.00	36,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>36,000.00</b>	<b>0.00</b>	<b>36,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	108,196.00	0.00	108,196.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>108,196.00</b>	<b>0.00</b>	<b>108,196.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	218,890.00	0.00	218,890.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>218,890.00</b>	<b>0.00</b>	<b>218,890.00</b>

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<b>Subgroup : [12]</b>	<b>Other</b>				
60-206-00	Nursing Expense>Clinical Services	115,741.00		0.00	115,741.00
			RJE - 1	0.00	
60-206-34	Nursing Expense>Clinical Services>COVID19	104.00		0.00	104.00
60-700-18	Nursing Expense>Contracted Service>RN	47,243.00		0.00	47,243.00
60-700-34	Nursing Expense>Contracted Service>COVID19	6,426.00		0.00	6,426.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>169,514.00</b>		<b>0.00</b>	<b>169,514.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>842,739.00</b>		<b>0.00</b>	<b>842,739.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
61-881-00	Nursing Admin Expense>Workers Comp	166,942.00		0.00	166,942.00
69-881-00	Social Services Expense>Workers Comp	1,852.00		0.00	1,852.00
70-881-00	Dietary Expense>Workers Comp	16,566.00		0.00	16,566.00
71-881-00	Activity Expense>Workers Comp	3,321.00		0.00	3,321.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	15,483.00		0.00	15,483.00
75-881-00	Maintenance Expense>Workers Comp	7,539.00		0.00	7,539.00
80-881-00	Admin Expense>Workers Comp	8,505.00		0.00	8,505.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>220,208.00</b>		<b>0.00</b>	<b>220,208.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
61-880-00	Nursing Admin Expense>Payroll Taxes	514,079.00		0.00	514,079.00
69-880-00	Social Services Expense>Payroll Taxes	5,567.00		0.00	5,567.00
70-880-00	Dietary Expense>Payroll Taxes	51,558.00		0.00	51,558.00
71-880-00	Activity Expense>Payroll Taxes	10,375.00		0.00	10,375.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	48,010.00		0.00	48,010.00
75-880-00	Maintenance Expense>Payroll Taxes	23,053.00		0.00	23,053.00
80-880-00	Admin Expense>Payroll Taxes	26,523.00		0.00	26,523.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>679,165.00</b>		<b>0.00</b>	<b>679,165.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
61-882-00	Nursing Admin Expense>Health Insurance	131,866.00		0.00	131,866.00
69-882-00	Social Services Expense>Health Insurance	1,467.00		0.00	1,467.00
70-882-00	Dietary Expense>Health Insurance	13,123.00		0.00	13,123.00
71-882-00	Activity Expense>Health Insurance	2,641.00		0.00	2,641.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	12,305.00		0.00	12,305.00
75-882-00	Maintenance Expense>Health Insurance	5,928.00		0.00	5,928.00
80-882-00	Admin Expense>Health Insurance	6,778.00		0.00	6,778.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		1,243,030.00	1,243,030.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>174,108.00</b>	RJE - 3	<b>1,243,030.00</b>	<b>1,417,138.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
85-255-79	Employee Benefits Expense>Pension>Union	0.00		437,698.00	437,698.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>0.00</b>		<b>437,698.00</b>	<b>437,698.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
61-883-00	Nursing Admin Expense>Other Benefits	1,363,834.00		(1,363,834.00)	0.00
69-883-00	Social Services Expense>Other Benefits	15,148.00		(15,147.00)	1.00
70-883-00	Dietary Expense>Other Benefits	136,238.00		(136,238.00)	0.00
71-883-00	Activity Expense>Other Benefits	27,570.00		(27,570.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	128,411.00		(128,411.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	61,583.00		(61,583.00)	0.00
80-883-00	Admin Expense>Other Benefits	71,276.00		(71,276.00)	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	(100.00)		0.00	(100.00)
85-100-34	Employee Benefits Expense>Miscellaneous>Covid19	100.00		0.00	100.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		57,000.00	57,000.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	RJE - 3	57,000.00	957.00
Marcum 115	Admin & General>COVID Related Expense	0.00	RJE - 3	957.00	14,250.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>1,804,060.00</b>	RJE - 3	<b>14,250.00</b>	<b>72,208.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	109,222.00		(56,400.00)	52,822.00
			RJE - 4	0.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	544.00	RJE - 7	(56,400.00)	544.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>109,766.00</b>		<b>0.00</b>	<b>53,366.00</b>

<b>Subgroup : [1E]</b>	<b>Legal</b>				
80-238-00	Admin Expense>Legal Fees	14,019.00		3,359.00	17,378.00
			RJE - 4	0.00	
			RJE - 6	3,359.00	
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>14,019.00</b>		<b>3,359.00</b>	<b>17,378.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	10,898.00		0.00	10,898.00
80-208-00	Admin Expense>Equip-Rental	1,937.00		0.00	1,937.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>12,835.00</b>		<b>0.00</b>	<b>12,835.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
80-231-00	Admin Expense>Telephone	14,811.00		0.00	14,811.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>14,811.00</b>		<b>0.00</b>	<b>14,811.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>				
80-247-00	Admin Expense>Corporate Tax	300.00		0.00	300.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>300.00</b>		<b>0.00</b>	<b>300.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
80-101-00	Admin Expense>Provider Tax	938,606.00		0.00	938,606.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>938,606.00</b>		<b>0.00</b>	<b>938,606.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>3,967,878.00</b>		<b>(104,165.00)</b>	<b>3,863,713.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>				
60-213-00	Nursing Expense>Transportation	3,749.00		0.00	3,749.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>3,749.00</b>		<b>0.00</b>	<b>3,749.00</b>
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>				
Marcum 110	Holiday Party	0.00		2,333.00	2,333.00
			RJE - 3	2,333.00	
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>0.00</b>		<b>2,333.00</b>	<b>2,333.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
80-236-00	Admin Expense>Travel	3,904.00		0.00	3,904.00
80-236-04	Admin Expense>Travel>Allowable	8,252.00		0.00	8,252.00
80-236-34	Admin Expense>Travel>COVID19	50.00		0.00	50.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>12,206.00</b>		<b>0.00</b>	<b>12,206.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
60-204-00	Nursing Expense>Training & Education	3,822.00		0.00	3,822.00
60-204-34	Nursing Expense>Training & Education>COVID19	140.00		0.00	140.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>3,962.00</b>		<b>0.00</b>	<b>3,962.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
80-249-00	Admin Expense>Recruiting	943.00		0.00	943.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>943.00</b>		<b>0.00</b>	<b>943.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
80-250-00	Admin Expense>Marketing & Advertising	19,194.00		0.00	19,194.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	2,280.00		0.00	2,280.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>21,474.00</b>		<b>0.00</b>	<b>21,474.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
80-209-00	Admin Expense>Postage	1,952.00		0.00	1,952.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>1,952.00</b>		<b>0.00</b>	<b>1,952.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
80-235-00	Admin Expense>Dues & Subscriptions	1,175.00		0.00	1,175.00
			RJE - 5	0.00	
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>	<b>1,175.00</b>		<b>0.00</b>	<b>1,175.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
80-210-00	Admin Expense>Internet	2,100.00		0.00	2,100.00
80-230-00	Admin Expense>Data Processing	80,391.00		0.00	80,391.00
80-240-00	Admin Expense>Professional Fees	130,974.00		53,041.00	184,015.00
80-700-00	Admin Expense>Contracted Service	19,815.00		0.00	19,815.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>233,280.00</b>		<b>53,041.00</b>	<b>286,321.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				

71-202-00	Activity Expense>Resident Missing Items	209.00	0.00	209.00
80-183-34	Admin Expense>Supplies>COVID19	341.00	0.00	341.00
80-234-00	Admin Expense>Licenses	1,137.00	0.00	1,137.00
80-243-00	Admin Expense>Late Fees	38,407.00	0.00	38,407.00
80-244-00	Admin Expense>Bank Fees	73,140.00	0.00	73,140.00
Marcum 107	Discriminatory Bonus	0.00	39,688.00	39,688.00
Marcum 108	Employee Food	0.00	39,688.00	1,178.00
Marcum 109	Employee Relations	0.00	1,178.00	832.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>113,234.00</b>	<b>41,698.00</b>	<b>154,932.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. an</b>	<b>391,975.00</b>	<b>97,072.00</b>	<b>489,047.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
70-177-00	Dietary Expense>Supplements	34,756.00	0.00	34,756.00
70-178-00	Dietary Expense>Food	300,633.00	0.00	300,633.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>335,389.00</b>	<b>0.00</b>	<b>335,389.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
70-183-00	Dietary Expense>Supplies	28,973.00	0.00	28,973.00
70-183-34	Dietary Expense>Supplies>COVID19	256.00	0.00	256.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>29,229.00</b>	<b>0.00</b>	<b>29,229.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>364,618.00</b>	<b>0.00</b>	<b>364,618.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3C]</b>	<b>Other</b>			
73-183-00	Laundry Expense>Supplies	8,331.00	0.00	8,331.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>8,331.00</b>	<b>0.00</b>	<b>8,331.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>8,331.00</b>	<b>0.00</b>	<b>8,331.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4C]</b>	<b>Other</b>			
72-183-00	Housekeeping Expense>Supplies	35,133.00	0.00	35,133.00
72-183-34	Housekeeping Expense>Supplies>COVID19	5,785.00	0.00	5,785.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>40,918.00</b>	<b>0.00</b>	<b>40,918.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
62-000-00	Pharmacy Expense	2.00	0.00	2.00
62-145-00	Pharmacy Expense>RX	251,088.00	0.00	251,088.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>251,090.00</b>	<b>0.00</b>	<b>251,090.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
62-222-00	Pharmacy Expense>OTC	5,424.00	0.00	5,424.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>5,424.00</b>	<b>0.00</b>	<b>5,424.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
64-223-00	Other Ancillary Expense>Oxygen	6,856.00	0.00	6,856.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	405.00	0.00	405.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>7,261.00</b>	<b>0.00</b>	<b>7,261.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
64-225-00	Other Ancillary Expense>Radiology	7,493.00	0.00	7,493.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	1,040.00	0.00	1,040.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>8,533.00</b>	<b>0.00</b>	<b>8,533.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
64-224-00	Other Ancillary Expense>Lab	28,832.00	0.00	28,832.00
64-224-34	Other Ancillary Expense>Lab>COVID19	1,390.00	0.00	1,390.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>30,222.00</b>	<b>0.00</b>	<b>30,222.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
71-178-00	Activity Expense>Food	290.00	0.00	290.00
71-183-00	Activity Expense>Supplies	289.00	0.00	289.00
71-700-00	Activity Expense>Contracted Service	200.00	0.00	200.00
80-232-00	Admin Expense>Cable TV	8,000.00	0.00	8,000.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>8,779.00</b>	<b>0.00</b>	<b>8,779.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>			

60-183-00	Nursing Expense>Supplies	180,692.00	0.00	180,692.00
60-183-34	Nursing Expense>Supplies>COVID19	56,625.00	0.00	56,625.00
60-205-00	Nursing Expense>Sanitation & Incineration	672.00	0.00	672.00
60-208-00	Nursing Expense>Equip-Rental	45,017.00	0.00	45,017.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	2,711.00	0.00	2,711.00
60-230-00	Nursing Expense>Data Processing	15,292.00	0.00	15,292.00
60-230-34	Nursing Expense>Data Processing>COVID19	774.00	0.00	774.00
Marcum 114	Indirect COVID Expense	0.00	7,093.00	7,093.00
			RJE - 3	7,093.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>301,783.00</b>	<b>7,093.00</b>	<b>308,876.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation</b>	<b>654,010.00</b>	<b>7,093.00</b>	<b>661,103.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
60-207-00	Nursing Expense>Repairs & Maint	2,344.00	0.00	2,344.00
70-207-00	Dietary Expense>Repairs & Maint	1,057.00	0.00	1,057.00
75-207-00	Maintenance Expense>Repairs & Maint	17,925.00	0.00	17,925.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>21,326.00</b>	<b>0.00</b>	<b>21,326.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
76-227-00	Utility Expense>Gas	19,521.00	0.00	19,521.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>19,521.00</b>	<b>0.00</b>	<b>19,521.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
76-228-00	Utility Expense>Electric	299,435.00	0.00	299,435.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>299,435.00</b>	<b>0.00</b>	<b>299,435.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
76-229-00	Utility Expense>Water/Sewer	86,766.00	0.00	86,766.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>86,766.00</b>	<b>0.00</b>	<b>86,766.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
75-183-00	Maintenance Expense>Supplies	9,685.00	0.00	9,685.00
75-183-34	Maintenance Expense>Supplies>COVID19	184.00	0.00	184.00
75-205-00	Maintenance Expense>Sanitation & Incineration	36,784.00	0.00	36,784.00
75-217-00	Maintenance Expense>Extermination	2,437.00	0.00	2,437.00
75-218-00	Maintenance Expense>Snow Removal	4,620.00	0.00	4,620.00
75-219-00	Maintenance Expense>Landscaping	4,108.00	0.00	4,108.00
75-220-00	Maintenance Expense>Fire Drill	3,165.00	0.00	3,165.00
75-700-00	Maintenance Expense>Contracted Service	19,940.00	0.00	19,940.00
			RJE - 8	0.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	19,771.00	0.00	19,771.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>100,694.00</b>	<b>0.00</b>	<b>100,694.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
92-000-00	Depreciation Expense	55,370.00	0.00	55,370.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>55,370.00</b>	<b>0.00</b>	<b>55,370.00</b>
<b>Subgroup : [8A]</b>	<b>Organization Expense</b>			
93-000-00	Amortization Expense	10,657.00	0.00	10,657.00
<b>Subtotal [8A]</b>	<b>Organization Expense</b>	<b>10,657.00</b>	<b>0.00</b>	<b>10,657.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
91-121-00	Property Expense>Rent	414,833.00	0.00	414,833.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>414,833.00</b>	<b>0.00</b>	<b>414,833.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
91-161-00	Property Expense>RE Taxes	89,674.00	0.00	89,674.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>89,674.00</b>	<b>0.00</b>	<b>89,674.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
91-261-00	Property Expense>Personal Prop Taxes	6,452.00	0.00	6,452.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>6,452.00</b>	<b>0.00</b>	<b>6,452.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>1,104,728.00</b>	<b>0.00</b>	<b>1,104,728.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
94-000-00	Interest Expense	100,958.00	0.00	100,958.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>100,958.00</b>	<b>0.00</b>	<b>100,958.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			

80-165-00	Admin Expense>Insurance - Property	12,873.00	0.00	12,873.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>12,873.00</b>	<b>0.00</b>	<b>12,873.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
80-162-00	Admin Expense>Insurance - General Liability & Other	85,757.00	0.00	85,757.00
80-163-00	Admin Expense>Insurance - EPLI	2,128.00	0.00	2,128.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>88,385.00</b>	<b>0.00</b>	<b>88,385.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>202,216.00</b>	<b>0.00</b>	<b>202,216.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
40-111-00	Room & Board Revenue>Medicaid	(11,331,811.00)	0.00	(11,331,811.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(404,744.00)	0.00	(404,744.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(11,736,555.00)</b>	<b>0.00</b>	<b>(11,736,555.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
40-102-00	Room & Board Revenue>Medicare A	(4,470,543.00)	0.00	(4,470,543.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(4,470,543.00)</b>	<b>0.00</b>	<b>(4,470,543.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
40-102-14	Room & Board Revenue>Medicare A>Sequester	25,987.00	0.00	25,987.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>25,987.00</b>	<b>0.00</b>	<b>25,987.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40-104-00	Room & Board Revenue>Private	(243,693.00)	0.00	(243,693.00)
40-105-00	Room & Board Revenue>HMO	(196,998.00)	0.00	(196,998.00)
40-109-00	Room & Board Revenue>Hospice	1,483.00	0.00	1,483.00
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(439,208.00)</b>	<b>0.00</b>	<b>(439,208.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
40-105-14	Room & Board Revenue>HMO>Sequester	289.00	0.00	289.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>289.00</b>	<b>0.00</b>	<b>289.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
41-102-00	Pharmacy Rev>Medicare A	(221,113.00)	0.00	(221,113.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(221,113.00)</b>	<b>0.00</b>	<b>(221,113.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			
41-102-01	Pharmacy Rev>Medicare A>C/A	221,113.00	0.00	221,113.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>	<b>221,113.00</b>	<b>0.00</b>	<b>221,113.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>			
41-105-00	Pharmacy Rev>HMO	(8,857.00)	0.00	(8,857.00)
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<b>(8,857.00)</b>	<b>0.00</b>	<b>(8,857.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>			
41-105-01	Pharmacy Rev>HMO>C/A	8,857.00	0.00	8,857.00
<b>Subtotal [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allow</b>	<b>8,857.00</b>	<b>0.00</b>	<b>8,857.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
42-102-00	PT Revenue>Medicare A	(251,446.00)	0.00	(251,446.00)
42-103-00	PT Revenue>Medicare B	(127,088.00)	0.00	(127,088.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(378,534.00)</b>	<b>0.00</b>	<b>(378,534.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>			
42-102-01	PT Revenue>Medicare A>C/A	251,446.00	0.00	251,446.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>	<b>251,446.00</b>	<b>0.00</b>	<b>251,446.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
42-105-00	PT Revenue>HMO	(5,229.00)	0.00	(5,229.00)
42-111-00	PT Revenue>Medicaid	(131,977.00)	0.00	(131,977.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(137,206.00)</b>	<b>0.00</b>	<b>(137,206.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>			
42-105-01	PT Revenue>HMO>C/A	5,229.00	0.00	5,229.00
42-111-01	PT Revenue>Medicaid>C/A	131,977.00	0.00	131,977.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allow</b>	<b>137,206.00</b>	<b>0.00</b>	<b>137,206.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
44-102-00	ST Revenue>Medicare A	(85,440.00)	0.00	(85,440.00)
44-103-00	ST Revenue>Medicare B	(141,923.00)	0.00	(141,923.00)

<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(227,363.00)</b>	<b>0.00</b>	<b>(227,363.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>			
44-102-01	ST Revenue>Medicare A>C/A	85,440.00	0.00	85,440.00
44-103-01	ST Revenue>Medicare B>C/A	26,703.00	0.00	26,703.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>	<b>112,143.00</b>	<b>0.00</b>	<b>112,143.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>			
44-105-00	ST Revenue>HMO	(8,990.00)	0.00	(8,990.00)
44-111-00	ST Revenue>Medicaid	(52,395.00)	0.00	(52,395.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(61,385.00)</b>	<b>0.00</b>	<b>(61,385.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>			
44-105-01	ST Revenue>HMO>C/A	2,877.00	0.00	2,877.00
44-111-01	ST Revenue>Medicaid>C/A	52,395.00	0.00	52,395.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>	<b>55,272.00</b>	<b>0.00</b>	<b>55,272.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
43-102-00	OT Revenue>Medicare A	(250,256.00)	0.00	(250,256.00)
43-103-00	OT Revenue>Medicare B	(87,547.00)	0.00	(87,547.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(337,803.00)</b>	<b>0.00</b>	<b>(337,803.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>			
43-102-01	OT Revenue>Medicare A>C/A	250,256.00	0.00	250,256.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>	<b>250,256.00</b>	<b>0.00</b>	<b>250,256.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
43-105-00	OT Revenue>HMO	(3,567.00)	0.00	(3,567.00)
43-111-00	OT Revenue>Medicaid	(73,555.00)	0.00	(73,555.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(77,122.00)</b>	<b>0.00</b>	<b>(77,122.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>			
43-105-01	OT Revenue>HMO>C/A	3,567.00	0.00	3,567.00
43-111-01	OT Revenue>Medicaid>C/A	73,555.00	0.00	73,555.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>	<b>77,122.00</b>	<b>0.00</b>	<b>77,122.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
47-102-00	Other Ancillary Rev>Medicare A	(1,030.00)	0.00	(1,030.00)
52-102-00	Revenue Adjustments>Medicare A	(6,948.00)	0.00	(6,948.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(7,978.00)</b>	<b>0.00</b>	<b>(7,978.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
52-109-00	Revenue Adjustments>Hospice	(18.00)	0.00	(18.00)
52-111-00	Revenue Adjustments>Medicaid	(99,005.00)	0.00	(99,005.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(3,193.00)	0.00	(3,193.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(102,216.00)</b>	<b>0.00</b>	<b>(102,216.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
51-100-00	Other Rev>Miscellaneous	(764.00)	0.00	(764.00)
51-818-00	Other Rev>Medical Records	(54.00)	0.00	(54.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(818.00)</b>	<b>0.00</b>	<b>(818.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(17,067,010.00)</b>	<b>0.00</b>	<b>(17,067,010.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
10-001-02	Cash>Clearing>Payroll	(148,336.00)	0.00	(148,336.00)
10-014-00	Cash>Petty Cash Facility	500.00	0.00	500.00
10-015-00	Cash>Petty Cash PNA	2,349.00	0.00	2,349.00
10-050-88	Cash>WFPayroll>New Haven	3,039.00	0.00	3,039.00
10-060-88	Cash>Resident Trust>New Haven	136,741.00	0.00	136,741.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-080-88	Cash>WFNonGovt>New Haven	7,413.00	0.00	7,413.00
10-090-88	Cash>WFOperating>New Haven	29,824.00	0.00	29,824.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>36,530.00</b>	<b>0.00</b>	<b>36,530.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>			
11-102-00	Accounts Receivable>Medicare A	921,532.00	0.00	921,532.00
11-104-00	Accounts Receivable>Private	207,212.00	0.00	207,212.00
11-105-00	Accounts Receivable>HMO	113,699.00	0.00	113,699.00
11-109-00	Accounts Receivable>Hospice	(1,347.00)	0.00	(1,347.00)
11-111-00	Accounts Receivable>Medicaid	1,381,455.00	0.00	1,381,455.00
11-112-00	Accounts Receivable>Income	47,597.00	0.00	47,597.00

11-120-00	Accounts Receivable>Allow for Doubtful Accts	(54,231.00)	0.00	(54,231.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	25,620.00	0.00	25,620.00
11-123-00	Accounts Receivable>Ancillary	61,130.00	0.00	61,130.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>2,702,667.00</b>	<b>0.00</b>	<b>2,702,667.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
12-000-00	Prepaid Expenses	8,034.00	0.00	8,034.00
12-124-00	Prepaid Expenses>Insurance	36,928.00	0.00	36,928.00
12-126-00	Prepaid Expenses>Taxes	23,334.00	0.00	23,334.00
12-881-00	Prepaid Expenses>Workers Comp	148,295.00	0.00	148,295.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>216,591.00</b>	<b>0.00</b>	<b>216,591.00</b>
<b>Subgroup : [A8]</b>	<b>Other Current Assets</b>			
24-137-01	Accrued Expenses>Capital Lease>Copier	7,661.00	0.00	7,661.00
24-285-00	Accrued Expenses>Year End Adjustments	(631.00)	0.00	(631.00)
<b>Subtotal [A8]</b>	<b>Other Current Assets</b>	<b>7,030.00</b>	<b>0.00</b>	<b>7,030.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
14-131-00	Fixed Assets>Leasehold Improvements	171,469.00	0.00	171,469.00
15-131-00	Accum Depn>Leasehold Improvements	(41,715.00)	0.00	(41,715.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>129,754.00</b>	<b>0.00</b>	<b>129,754.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	82,296.00	0.00	82,296.00
14-133-00	Fixed Assets>Medical Equipment	42,581.00	0.00	42,581.00
14-134-00	Fixed Assets>Computer Hardware	46,901.00	0.00	46,901.00
14-135-00	Fixed Assets>Computer Software	11,325.00	0.00	11,325.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,849.00	0.00	1,849.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(49,063.00)	0.00	(49,063.00)
15-133-00	Accum Depn>Medical Equipment	(19,997.00)	0.00	(19,997.00)
15-134-00	Accum Depn>Computer Hardware	(35,563.00)	0.00	(35,563.00)
15-135-00	Accum Depn>Computer Software	(7,099.00)	0.00	(7,099.00)
15-137-01	Accumulated Deprn>Capital Lease>Copier	(28,679.00)	0.00	(28,679.00)
15-305-00	Accum Depn>Sales Use Tax	(1,142.00)	0.00	(1,142.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>60,259.00</b>	<b>0.00</b>	<b>60,259.00</b>
<b>Subgroup : [D1]</b>	<b>Deferred Deposits</b>			
13-128-00	Due From>Vendor Security Deposits	25,000.00	0.00	25,000.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>
<b>Subgroup : [D2]</b>	<b>Escrow Deposits</b>			
17-283-06	Other Assets>Escrow>Tax	19,535.00	0.00	19,535.00
17-283-64	Other Asset>Escrow>Replacement Reserve	309,434.00	0.00	309,434.00
17-283-67	Other Assets>Escrow>Insurance	29,063.00	0.00	29,063.00
<b>Subtotal [D2]</b>	<b>Escrow Deposits</b>	<b>358,032.00</b>	<b>0.00</b>	<b>358,032.00</b>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>			
17-000-00	Deferred Financing Costs	53,286.00	0.00	53,286.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(47,957.00)	0.00	(47,957.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>5,329.00</b>	<b>0.00</b>	<b>5,329.00</b>
<b>Subgroup : [D4]</b>	<b>Goodwill</b>			
16-000-00	Goodwill	922,519.00	0.00	922,519.00
<b>Subtotal [D4]</b>	<b>Goodwill</b>	<b>922,519.00</b>	<b>0.00</b>	<b>922,519.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
27-000-89	Due To/(From)>Prospect	132,035.00	0.00	132,035.00
27-000-90	Due To/(From)>West Haven	9,046.00	0.00	9,046.00
27-000-93	Due To/(From)>RC Holdings	4,113,967.00	0.00	4,113,967.00
27-000-95	Due To/(From)>Norwich	(1,904.00)	0.00	(1,904.00)
27-000-96	Due To/(From)>New London	(6,146.00)	0.00	(6,146.00)
27-315-00	Due To/(From)>Fairview at Southport	270.00	0.00	270.00
27-317-00	Due To/(From)>Fairview Management	804.00	0.00	804.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>4,248,072.00</b>	<b>0.00</b>	<b>4,248,072.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
13-127-00	Due From>Old Owner	138,177.00	0.00	138,177.00
27-000-82	Due To/(From)>Saugus	196.00	0.00	196.00
27-111-00	Due To/(From)>Medicaid	101,649.00	0.00	101,649.00
27-172-00	Due To/(From)>Vendor	3,317.00	0.00	3,317.00
27-174-00	Due To/(From)>Other L&E	13,147.00	0.00	13,147.00
28-127-00	Due To>Old Owner	6,920.00	0.00	6,920.00

<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>263,406.00</b>	<b>0.00</b>	<b>263,406.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>8,975,189.00</b>	<b>0.00</b>	<b>8,975,189.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>			
20-000-00	Accounts Payable	(1,692,836.00)	0.00	(1,692,836.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,650.00)	0.00	(1,650.00)
21-350-00	Other Current Payables>Resident Funds	(136,741.00)	0.00	(136,741.00)
21-353-00	Other Current Payables>Resident Refunds	(1,192.00)	0.00	(1,192.00)
21-354-00	Other Current Payables>DTF RFMS	(1,433.00)	0.00	(1,433.00)
21-600-00	Other Current Payables>Disputed AP	(10,602.00)	0.00	(10,602.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(132.00)	0.00	(132.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(1,844,586.00)</b>	<b>0.00</b>	<b>(1,844,586.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable (Current)</b>			
22-000-34	Note Payable>PPP Loan>COVID19	(1,502,900.00)	0.00	(1,502,900.00)
<b>Subtotal [A2]</b>	<b>Notes Payable (Current)</b>	<b>(1,502,900.00)</b>	<b>0.00</b>	<b>(1,502,900.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
23-000-00	Accrued Wages & Related	(43,102.00)	0.00	(43,102.00)
23-157-00	Accrued Expenses>PTO	(163,290.00)	0.00	(163,290.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(206,392.00)</b>	<b>0.00</b>	<b>(206,392.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
24-000-00	Accrued Expenses	(249,228.00)	0.00	(249,228.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(6,661.00)	0.00	(6,661.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	8,191.00	0.00	8,191.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(22,163.00)	0.00	(22,163.00)
24-881-00	Accrued Expenses>Workers Comp	(146,448.00)	0.00	(146,448.00)
24-882-00	Accrued Expenses>Health Insurance	(158,742.00)	0.00	(158,742.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(962,591.00)	0.00	(962,591.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(669,417.00)	0.00	(669,417.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(2,207,059.00)</b>	<b>0.00</b>	<b>(2,207,059.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
27-000-40	Due To/(From)>Salmon Brook	(1,588.00)	0.00	(1,588.00)
27-000-87	Due To/(From)>Torrington	(171,886.00)	0.00	(171,886.00)
27-000-91	Due To/(From)>Waterbury	(134,065.00)	0.00	(134,065.00)
27-000-92	Due To/(From)>Regal Care Management Group	1,452,187.00	0.00	1,452,187.00
27-152-00	Due To/(From)>Employee	(5,807.00)	0.00	(5,807.00)
27-316-00	Due To/(From)>Fairview at Greenwich	(49.00)	0.00	(49.00)
27-400-00	Due to/(from)>El Mirilis	(168,530.00)	0.00	(168,530.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>970,262.00</b>	<b>0.00</b>	<b>970,262.00</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
27-000-77	Due To/(From)>TSM Holdings	(2,317.00)	0.00	(2,317.00)
27-000-78	Due To/(From)>Maplewood	(19,259.00)	0.00	(19,259.00)
27-000-83	Due To/(From)>Twin Oaks	(74,843.00)	0.00	(74,843.00)
27-102-00	Due To/(From)>Medicare A	(4,111.00)	0.00	(4,111.00)
27-105-00	Due To/(From)>HMO	(2,111.00)	0.00	(2,111.00)
27-112-00	Due To/(From)>Income	(6,436.00)	0.00	(6,436.00)
27-169-00	Due To/(From)>Regal Realty	(2,041,261.00)	0.00	(2,041,261.00)
27-199-00	Due To>Patient Spend Down	(51,355.00)	0.00	(51,355.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(2,201,693.00)</b>	<b>0.00</b>	<b>(2,201,693.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(6,992,368.00)</b>	<b>0.00</b>	<b>(6,992,368.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B1]</b>	<b>Owner's Capital</b>			
31-000-86	Partner's Equity>All Partners>Capital Draws	3,782.00	0.00	3,782.00
<b>Subtotal [B1]</b>	<b>Owner's Capital</b>	<b>3,782.00</b>	<b>0.00</b>	<b>3,782.00</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
30-000-00	Retained Earnings	(233,336.00)	0.00	(233,336.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(233,336.00)</b>	<b>0.00</b>	<b>(233,336.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(229,554.00)</b>	<b>0.00</b>	<b>(229,554.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Tickmarks

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- {b}
- {c}
- {d}
- {e}
- {f}
- {g}
- {h}
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Workpaper Index:  
Prepared By:  
Reviewed By:  
Workpaper Date: 2/1/2021  
Run Date: 2/1/2021  
Name of Workpaper: VHCL CKLST

Provider Name: RegalCare at New Haven, LLC  
Provider Number: 8177  
Period Ended: 9/30/20

#### 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:**