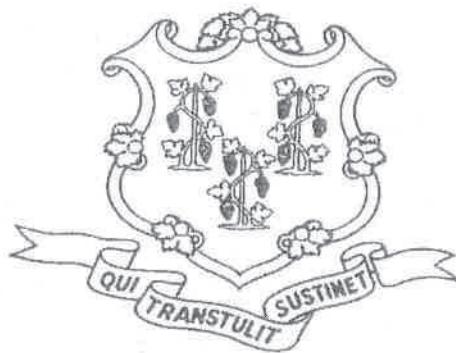


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) RegalCare at Waterbury, LLC				
Address (No. & Street, City, State, Zip Code) 177 Whitewood Rd, Waterbury, CT				
Type of Facility				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2020		Report for Year Ending 9/30/2021		

License Numbers:		CCNH 2356	RHNS	(Specify)	Medicare Provider 07-5219
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Medicaid Provider Numbers:		CCNH 9001	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 Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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) Cynthia Roessler		Printed Name (Owner) Eliyahu 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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility RegalCare at Waterbury, LLC	Period Covered:		From 10/1/2020	To 9/30/2021
Address of Facility 177 Whitewood Rd, Waterbury, CT				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/7/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
203-707-5800	9/30/2021	2	37
Name of Facility (as shown on license) RegalCare at Waterbury, LLC		Address (No. & Street, City, State, Zip) 177 Whitewood Rd, Waterbury, CT	
License Numbers:	CCNH 2356	RHNS (Specify)	Medicare Provider No. 07-5219
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)		Date Opened	Date Closed
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:			
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. N/A
Administrator Name of Administrator Cynthia Roessler			
		Nursing Home Administrator's License No.: 1078	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

General Information and Questionnaire

Partners/Members

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

**General Information and Questionnaire
Corporate Owners**

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page of 3A 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation N/A	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers N/A	Business Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares N/A			

General Information and Questionnaire
Individual Proprietorship

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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?

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Page # / Line #	Indicate Where Costs are Included in Annual Report	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**					
RegalCare OP Holding, LLC	169 Highland Ave Edison, NJ, 08817	<input type="radio"/>	<input checked="" type="radio"/>		Line of Credit Interest	Page 27/Line 12d		31,054	31,054
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy / COVID Therapy	Pg 13 Line B5a / B12a		253,000	253,000
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg 13 Line B9a		77,376	77,376
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg 13 Line B10a		186,486	186,486
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation	Pg 15 Line 1a1		234,237	234,237
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15 Line 1a5		1,013,910	1,013,910
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg 27 Line 14a		14,644	14,644
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Pg 27 Line 14c3		78,661	78,661
		<input type="radio"/>	<input checked="" type="radio"/>		Intercompany Loans	Page 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 Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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?

** 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 ?? Line 6

ALLEGEDLY SILENTLY PROFITING IN 1 ADGE 22, EMBE 06:

General Information and Questionnaire Accounting Basis

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

⊕ Accrual ○ Cash ○ Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Roth&Co	1428 36th St #200, Brooklyn, NY 11218
3	
4	

Services Provided by This Firm (*describe fully*)

1	Management Advisory Services/Cost Report Prep.	\$	9,737
2	Retainer Fee	\$	3,638
3		\$	
4		\$	
		Charge for Services Provided	
		\$	13,375

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

Yes No | Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina LLP	860-240-6000
2 CNH Finance	203-742-3057
3 Treasurer of CT	860-702-3000
4 State Marshal	203-787-4805
5 Novack, Burnbaum, Crystal LLP	212-682-4002

5 NOVACK BURNBAUM CRYSTAL LLC

Address (Av. & Street, City, State, Zip Code)

- 1 185 Asylum St, Hartford, CT 06830
- 2 2 Greenwich Plaza, Greenwich, CT 06830
- 3 55 Elm St Suite 5, Hartford, CT 06106
- 4 32 Elm St #1, New Haven, CT 06510
- 5 675 3rd Ave, New York, NY 10017

Services Provided by This Firm (describe fully)

1	General health care regulatory & General Legal Services	\$ 7,717
2	Legal fees for line of credit (Disallowed on Pg 28)	\$ 1,041
3	Conservatorship (Disallowed on Pg 28)	\$ 4,393
4	Conservatorship (Disallowed on Pg 28)	\$ 280
5	General Legal Services	\$ 354
	Charge for Services Provided	
		\$ 13,785

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

Page 15, Line 1e

Yes No

Schedule of Resident Statistics

Name of Facility RegalCare at Waterbury, LLC	License No. 2356			Report for Year Ended 9/30/2021			Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS (Specify)	
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	120	120			120	120		
B. On last day of THIS report period	120	120						120
2. Number of Residents								
A. As of midnight of PREVIOUS report period	84	84			84	84		
B. As of midnight of THIS report period	112	112						112
3. Total Number of Days Care Provided During Period								
A. Medicare	4,593	4,593			3,796	3,796		797
B. Medicaid (Conn.)	28,394	28,394			20,469	20,469		7,925
C. Medicaid (other states)								
D. Private Pay	921	921			695	695		226
E. State SSI for RCH								
F. Other (Specify) HMO & Hospice	1,005	1,005			804	804		201
G. Total Care Days During Period (3A thru F)	34,913	34,913			25,764	25,764		9,149
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	36	36			36	36		27
B. Other Bed Reserve Days	27	27						27
5. Total Resident Days (3G + 4A + 4B)	34,976	34,976			25,800	25,800		9,176

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid	Self-Pay			Other State Assisted		
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	8	96		8				
Per Diem Rate								
a. One bed rm.	Var	312.17		376.00				
b. Two bed rms.	Var	312.17		335.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	3,041	3,041	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	480	480	
2. Restorative Treatments	4,318	4,318	
C. Other	7,265	7,265	
D. Total Physical Therapy Treatments	15,104	15,104	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	376	376	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	81	81	
2. Restorative Treatments	725	725	
C. Other	1,042	1,042	
D. Total Speech Therapy Treatments	2,224	2,224	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,677	1,677	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments	289	289	
2. Restorative Treatments	2,604	2,604	
C. Other	6,491	6,491	
D. Total Occupational Therapy Treatments	11,061	11,061	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2021		10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No							
Total Cost and Hours							
Item	CCNH	Hours	RHNS	Hours	(Specify)		
A. Salaries and Wages*							
1. Operators/Owners (Complete also Sec. I of Schedule A1)							
2. Administrator(s) (Complete also Sec. III of Schedule A1)	108,291	1,910					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	5,214	52					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	217,422	9,568					
5. Dietary Service							
a. Head Dietitian	72,166	1,818					
b. Food Service Supervisor	70,584	2,590					
c. Dietary Workers	483,262	35,265					
6. Housekeeping Service							
a. Head Housekeeper							
b. Other Housekeeping Workers	320,078	24,077					
7. Repairs & Maintenance Services							
a. Engineer or Chief of Maintenance	56,172	1,933					
b. Other Maintenance Workers	57,698	3,049					
8. Laundry Service							
a. Supervisor							
b. Other Laundry Workers	124,603	9,168					
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	229,709	4,165					
b. RN							
1. Direct Care	507,942	3,586					
2. Administrative**	346,808	21,893					
c. LPN							
1. Direct Care	1,492,889	67,848					
2. Administrative**							
d. Aides and Attendants	1,781,873	132,495					
e. Physical Therapists							
f. Speech Therapists							
g. Occupational Therapists							
h. Recreation Workers	78,984	3,424					
i. Physicians							
1. Medical Director							
2. Utilization Review							
3. Resident Care***							
4. Other (Specify)							
j. Dentists							
k. Pharmacists							
l. Podiatrists							
m. Social Workers/Case Management	98,833	3,086					
n. Marketing	36,349	2,086					
o. Other (Specify)							
See Attached Schedule	129,166	5,651					
A-13. Total Salary Expenditures	6,218,043	333,664					

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility RegalCare at Waterbury, LLC			License No. 2356		Report for Year Ended 9/30/2021			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Corinne DiBacco	71,696			Non- Discriminatory	Nursing Admin	472	A12b2	See Attachment		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

Regalcare Entities

Allocation of Related Party Shared Salary for Corrine DiBacco

9/30/2021

Page 11a

<u>Description</u>	Allocated Salary	% to Total	Allocation of Hours
Regalcare of Waterbury	\$ 71,696	0.2265	472
Regalcare of Torrington	71,696	0.2265	472
Regalcare of West Haven	82,482	0.2605	543
Regalcare of New Haven	90,730	0.2866	598
Total Compensation	\$ 316,604		2,086

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

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 Waterbury, LLC				2356		9/30/2021			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Craig Dumont (10/1/20-10/19/20)	6,003			Non-Discriminatory	Administrator	109	A2			
Cynthia Roessler (11/10/20-9/30/21)	102,288			Non-Discriminatory	Administrator	1,801	A2			
Section IV - Assistant Administrators										
Tibel Weiss	5,214			Non-Discriminatory	Assistant Administrator	52	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.

B. Report of Expenditures - Professional Fees

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	4,920	91			
3. Pharmacist	13,056	Monthly			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	250,750	3,732			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	24,000	284			
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	77,376	1,152			
b. Other					
10. Occupational Therapist					
a. Resident Care	186,486	2,780			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides	110,699	No Hours			
d. Other					
12. Other (Specify)					
See Attached Schedule	65,475	1,166			
B-13 Total Fees Paid in Lieu of Salaries	732,762	9,205			

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

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

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

Report of Expenditures

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

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of	
RegalCare at Waterbury, LLC	2356	9/30/2021	15	37	
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 234,237	234,237			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 529,472	529,472			
5. Health Insurance	\$ 1,013,910	1,013,910			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 345,035	345,035			
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 48,389	48,389			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 13,375	13,375			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 13,785	13,785			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 12,245	12,245			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 15,831	15,831			
2. Cellular Phones	\$ 1,833	1,833			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 160	160			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 624,421	624,421			
Subtotal	\$ 2,852,693	2,852,693			

* 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)
	-		
Total	\$ -	\$ -	\$ -

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

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
		<i>Subtotals Brought Forward:</i>	2,852,693	2,852,693	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$	40	40		
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	31,951	31,951		
5. Education Expenses Related to Seminars and Conventions	\$	1,730	1,730		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1,071	1,071		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	21,033	21,033		
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	\$	1,395	1,395		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	399	399		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	2,431	2,431		
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>)	\$	308,215	308,215		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	135,366	135,366		
<i>C-14 Total Administrative & General Expenditures</i>	\$	3,356,324	3,356,324		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional Advertising (Disallowed on Page 28)	\$ 21,033		
Total Other Advertising	\$ 21,033	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
APIC Dues	\$ 399		
Total Dues	\$ 399	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Admin Expense>Licenses	\$ 1,028		
Admin Expense>Fines, Penalties & Settlements (Disallowed on Pg 28a)	55,000		
Admin Expense>Late Fees (Disallowed on Pg 28a)	220		
Bank Charges (\$34,970 Non Routine Charges Disallowed on Pg 28a)	58,943		
Employee Food (Disallowed on Pg 28a)	648		
Employee Relations (Disallowed on Pg 28a)	1,956		
Discriminatory Bonus (Disallowed on Pg 28a)	15,271		
Admin&General>COVID Related Expense	2,300		
Total Other Administrative and General	\$ 135,366	\$ -	\$ -

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 Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended		Page of
	2356	9/30/2021		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 256,122	256,122		
2. Non-Food Supplies	\$ 41,676	41,676		
3. Other (Specify) _____ Dietary Equipment and Supplies	\$ 1,350	1,350		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 89	89		
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 299,237	299,237		
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 Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	791	791		
c. Other (Specify) <u>Other Laundry Supplies</u>	\$	9,900	9,900		
3D. Total Laundry Expenditures (3a + b + c)	\$	10,691	10,691		
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 RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 20	of 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>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel			
	Amt. \$			
C. Other (<i>Specify</i>) Other Housekeeping Supplies	\$	23,120	23,120	
4D. Total Housekeeping Expenditures (4a + b + c)	\$	23,120	23,120	
5. Resident Care (Supplies)**				
a. Prescription Drugs***				
1. Own Pharmacy	\$			
2. Purchased from McKesson	\$	198,656	198,656	
b. Medicine Cabinet Drugs	\$	1,340	1,340	
c. Medical and Therapeutic Supplies	\$			
d. Ambulance/Limousine***	\$			
e. Oxygen				
1. For Emergency Use	\$			
2. Other***	\$	3,014	3,014	
f. X-rays and Related Radiological Procedures***	\$	15,003	15,003	
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$			
h. Laboratory***	\$	15,881	15,881	
i. Recreation	\$	11,911	11,911	
j. Direct Management Services*	\$			
k. Indirect Management Services*	\$			
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	241,839	241,839	
5M. Total Resident Care Expenditures (5a - 5j)	\$	487,644	487,644	

* 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

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

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

** Refer to Page 4 for definition of related lists and contracted services over \$1,000.

***** Dicas: Caso referente a montante não na Anexo Bancos (Datas 16, 18, 19, 20 ou 22) referir a Pág 10 definição de referido.

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

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	44,055	44,055			
b. Heat	\$	67,135	67,135			
c. Light & Power	\$	142,297	142,297			
d. Water	\$	77,522	77,522			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$	87,281	87,281			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	418,290	418,290			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	19,032	19,032			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	19,032	19,032			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$	4,974	4,974			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	34,678	34,678			
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	39,652	39,652			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	349,182	349,182			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	147,636	147,636			
c. Personal property taxes	\$	15,671	15,671			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	571,173	571,173			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Maintenance Expense>Supplies	\$ 15,104		
Maintenance Expense>Supplies>COVID19	41		
Maintenance Expense>Supplies>Strike	94		
Maintenance Expense>Minor Equip & Supplies	7,710		
Maintenance Expense>Sanitation & Incineration	31,315		
Maintenance Expense>Equip-Rental	87		
Maintenance Expense>Extermination	1,524		
Maintenance Expense>Snow Removal	10,375		
Maintenance Expense>Landscaping	1,421		
Maintenance Expense>Fire Drill	2,982		
Maintenance Expense>Contracted Service	4,417		
Maintenance Expense>Contracted Service>COVID19	7,211		
Maintenance Expense>Security>Strike	5,000		
Total Other Repairs and Maintenance	\$ 87,281	\$ -	\$ -

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 C3

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility RegalCare at Waterbury, LLC			License No. 2356			Report for Year Ended 9/30/2021			Page 24			Page of 37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Amortized to Beginning of Year's Operations	Basis for Computing Amortization**	Rate of Amortization for This Year						
	Month	Year											
A. Organization Expense													
1.													
2.													
3.													
A-4. Subtotal													
B. Mortgage Expense													
1.													
2.													
3.													
B-4. Subtotal													
C. Leasehold Improvements and Other													
1. Acquired prior to this report period	Var	Var	Various	435,047	56,720	S/L	Var	28,221					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)	Var	Var	Various	102,561		S/L	Var	6,457					
C-4. Subtotal													
D. Total Amortization													

* 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 Waterbury, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

Col/Account	Description	Date In Service	Method	Life	Historical Cost	2019 Degree	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
LEASEHOLD IMPROVEMENTS												
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	1.08	.552	138	.690	138	.828	555
Leasehold Imp.	Tile Flooring and labor	8/1/2016	S/L	20	31,554	1.378	6,312	1,378	7,890	1,578	9,468	22,086
Leasehold Imp.	Roof Repairs	8/1/2016	S/L	15	3,848	2.57	1,028	257	1,285	257	1,542	2,306
TOTAL LEASEHOLD IMPROVEMENTS 2016					36,785		1,973	7,893	1,973	9,865	1,973	11,838
Leasehold Imp.	Gas Valve	10/1/2016	S/L	10	1,363	1.08	.408	136	.544	136	.680	683
Leasehold Imp.	Boiler Repair	10/1/2016	S/L	10	6,500	650	1,050	650	2,600	650	3,250	
Leasehold Imp.	Replace Cast Iron Pipe	1/1/2016	S/L	24	3,155	1.26	.378	126	.504	126	.630	2,525
Leasehold Imp.	Replace Evap Tank	1/1/2016	S/L	10	1,517	152	.456	152	.608	152	.760	757
Leasehold Imp.	Replace Pump on Laundry Hot Water	1/1/2016	S/L	15	3,060	204	612	204	816	204	1,020	2,040
Leasehold Imp.	Valve Replacement	1/1/2016	S/L	10	1,161	116	.348	116	.464	116	.580	581
Leasehold Imp.	Boiler Repairs	1/1/2017	S/L	15	4,605	307	921	307	1,228	307	1,535	3,076
Leasehold Imp.	New Fire Door	1/1/2017	S/L	20	877	44	132	44	176	44	220	657
Leasehold Imp.	Carpet Installation	2/1/2017	S/L	5	1,860	-	744	372	1,116	372	1,488	372
Leasehold Imp.	Flooring and Labor Adjustment	6/1/2017	S/L	20	(2,277)	(464)	(1,392)	(464)	(1,855)	(464)	(2,320)	(6,957)
Leasehold Imp.	Copper Tubing	6/31/2017	S/L	7	1,495	214	612	214	856	214	1,070	425
Leasehold Imp.	Valve Replacement	6/23/2017	S/L	10	1,764	176	528	176	704	176	880	884
Leasehold Imp.	Carpeting	7/1/2017	S/L	8	10,913	2,183	6,549	2,183	8,732	2,181	10,913	-
Leasehold Imp.	Hot Water Piping Repair	9/8/2017	S/L	10	1,350	135	405	135	540	135	675	675
Leasehold Imp.	Mixing Valve Repair	9/29/2017	S/L	10	946	95	285	95	380	95	475	471
TOTAL LEASEHOLD IMPROVEMENTS 2017					31,289		4,071	12,966	4,446	17,412	4,444	21,856
Leasehold Imp.	Entry and Passage Levers	10/6/2017	S/L	20	4,975	249	.498	249	747	249	996	3,979
Leasehold Imp.	Second installment Hot Water Piping Repairs	10/10/2017	S/L	10	1,645	165	330	165	495	165	660	985
Leasehold Imp.	Boiler Room Repair	2/27/2018	S/L	10	850	85	170	85	255	85	340	510
Leasehold Imp.	Boiler Room Repair	2/27/2018	S/L	10	3,860	386	772	386	1,158	386	1,544	2,316
Leasehold Imp.	Boiler Room Repair	2/27/2018	S/L	10	3,860	386	772	386	1,158	386	1,544	2,316
Leasehold Imp.	Leadbacks and Calco's Setup	4/1/2018	S/L	10	2,552	255	510	255	765	255	1,020	1,532
Leasehold Imp.	Catch Basin Repairs and Patch holes in parking lot	7/1/2018	S/L	20	2,800	140	280	140	420	140	566	2,240
TOTAL LEASEHOLD IMPROVEMENTS 2018					20,542		1,666	3,332	1,666	4,998	1,666	6,664
Leasehold Imp.	New Door	10/2/2018	S/L	20	660	33	33	33	66	33	99	561
Leasehold Imp.	Re-Pipe Broken Ahs	10/10/2018	S/L	10	952	95	95	95	190	95	285	667
Leasehold Imp.	Heat exchanger	10/17/2018	S/L	15	3,247	216	216	216	432	216	648	2,599
Leasehold Imp.	Amazon LH Improvements (Further Detail to be provided upon audit)	10/26/2018	S/L	15	1,371	91	91	91	182	91	273	1,098
Leasehold Imp.	fixed a leak, replaced a pump and gaskets	12/1/2018	S/L	10	589	59	59	59	118	59	177	412
Leasehold Imp.	Generator Services & equipment	5/8/2019	S/L	5	2,374	475	475	475	950	475	1,425	949
Leasehold Imp.	replaced starter contactor in elevator	6/19/2019	S/L	20	4,344	217	217	217	434	217	651	3,693
Leasehold Imp.	Elevator Duplex Hydraulic Modernization	7/1/2019	S/L	20	49,453	2,473	2,473	2,473	4,946	2,473	7,419	42,014
Leasehold Imp.	replaced LWC on water line	7/15/2019	S/L	15	1,928	100	100	100	200	100	300	1,198
Leasehold Imp.	replaced circ pump	8/7/2019	S/L	15	4,875	325	325	325	650	325	975	3,900
Leasehold Imp.	soil investigation, storage tank leveling	8/30/2019	S/L	10	7,881	788	788	788	1,576	788	2,364	5,517
Leasehold Imp.	ceiling tiles	9/17/2019	S/L	10	1,790	179	179	179	358	179	537	1,253
TOTAL LEASEHOLD IMPROVEMENTS 2019					79,034		5,051	5,054	5,051	10,102	5,051	15,153
2019 Disposals												
Leasehold Imp.	Carpet Installation	12/31/2018	S/L	-	(1,860)	(744)	-	(744)	-	(744)	-	(1,116)
Leasehold Imp.	assembly drive for washer	10/8/2019	S/L	10	1,331	-	-	-	133	133	266	1,065
Leasehold Imp.	new toilet	10/15/2019	S/L	15	3,072	-	-	-	205	205	410	2,662
Leasehold Imp.	replaced circ pump	11/1/2019	S/L	15	40,945	-	-	-	2,730	2,730	5,460	35,485
Leasehold Imp.	Flooring	11/30/2019	S/L	10	704	-	-	-	70	70	140	564
Leasehold Imp.	molding for walls	11/30/2019	S/L	5	1,005	-	-	-	201	201	402	603
Leasehold Imp.	hardware for wall installations	11/30/2019	S/L	5	25	-	-	-	5	5	10	15
Leasehold Imp.	replaced controller, switch ignition trans from one boiler to another	12/1/2019	S/L	15	1,807	-	-	-	120	120	240	1,567
Leasehold Imp.	new couplings on pump	12/2/2019	S/L	10	777	-	-	-	78	78	156	621
Leasehold Imp.	replace door	12/11/2019	S/L	20	1,275	-	-	-	64	64	128	1,147
Leasehold Imp.	paint job	12/13/2019	S/L	10	1,344	-	-	-	134	134	268	1,076
Leasehold Imp.	fire exit	12/27/2019	S/L	20	1,275	-	-	-	64	64	128	1,147
Leasehold Imp.	installed exhaust-vented temperature selector on dryer	12/30/2019	S/L	10	877	-	-	-	88	88	176	701
Leasehold Imp.	paint job	1/2/2020	S/L	10	3,400	-	-	-	340	340	680	2,720
Leasehold Imp.	paint job	1/13/2020	S/L	10	3,532	-	-	-	353	353	706	2,826
Leasehold Imp.	step repair	1/23/2020	S/L	10	850	-	-	-	85	85	170	680
Leasehold Imp.	paint job	1/31/2020	S/L	10	2,196	-	-	-	220	220	440	1,756
Leasehold Imp.	quote for boiler installation	2/1/2020	S/L	15	2,508	-	-	-	167	167	334	2,174
Leasehold Imp.	install ventilation and storage tank in boiler room	2/1/2020	S/L	20	4,998	-	-	-	250	250	500	4,498
Leasehold Imp.	Installation of NE storage tank	2/1/2020	S/L	20	5,739	-	-	-	287	287	574	5,165
Leasehold Imp.	Installed newolation Valves	2/1/2020	S/L	20	9,696	-	-	-	485	485	970	8,726
Leasehold Imp.	Installed new complete circulator pump and wired.	2/1/2020	S/L	15	5,312	-	-	-	354	354	708	4,604
Leasehold Imp.	new control for boiler	2/1/2020	S/L	15	4,341	-	-	-	289	289	578	3,763
Leasehold Imp.	installed new pump coupling	2/1/2020	S/L	15	1,242	-	-	-	83	83	166	1,076
Leasehold Imp.	replace draft inducer motor	2/1/2020	S/L	15	4,801	-	-	-	320	320	640	4,161
Leasehold Imp.	major paint job, multiple invoices	3/1/2020	S/L	10	4,683	-	-	-	468	468	930	3,747
Leasehold Imp.	major paint job, multiple invoices	3/1/2020	S/L	10	5,459	-	-	-	546	546	1,092	4,367
Leasehold Imp.	major paint job, multiple invoices	3/1/2020	S/L	10	2,034	-	-	-	203	203	406	1,628
Leasehold Imp.	To expense CIP - Hire	3/1/2020	S/L	25	10,309	-	-	-	4,132	4,132	8,264	95,045
Leasehold Imp.	new roof confirmed	3/9/2020	S/L	25	30,000	-	-	-	1,200	1,200	2,400	27,600
Leasehold Imp.	new roof	3/9/2020	S/L	25	5,432	-	-	-	217	217	434	4,998
Leasehold Imp.	fixed 2 washers, installed new drain valve on one washer	3/25/2020	S/L	10	831	-	-	-	83	83	166	665
Leasehold Imp.	replaced sprinkler head	3/31/2020	S/L	10	704	-	-	-	70	70	140	564
Leasehold Imp.	replaced pump	4/1/2020	S/L	15	3,239	-	-	-	216	216	472	2,807
Leasehold Imp.	New Motor installed	7/1/2020	S/L	15	1,692	-	-	-	113	113	226	1,466
Leasehold Imp.	New circulator pump for storage tanks installed	8/1/2020	S/L	15	2,447	-	-	-	163	163	326	2,121
Leasehold Imp.	replacement window	8/27/2020	S/L	5	952	-	-	-	190	190	380	572
Leasehold Imp.	New Pump installed	9/3/2020	S/L	15	5,422	-	-	-	361	361	4,700	4,700
TOTAL LEASEHOLD IMPROVEMENTS 2020					269,357		12,748	26,197	28,723	56,720	34,678	219,083
2021 Additions												
Leasehold Imp.	repipe damaged water lines in hallway	11/11/2020	S/L	10	3,749	-	-	-	375	375	3,374	
Leasehold Imp.	installed elevator	12/4/2020	S/L	20	32,969	-	-	-	1,648	1,648	31,321	
Leasehold Imp.	New Cartridge Installed	12/4/2020	S/L	15	3,871	-	-	-	258	258	3,613	
Leasehold Imp.	replaced hot water pump	2/1/2021	S/L	15	1,608	-	-	-	107	107	1,501	
Leasehold Imp.	replaced equipment, installed new pump, tested system	4/1/2021	S/L	15	3,874	-	-	-	258	258	3,616	
Leasehold Imp.	unclog bathroom sink - cut out and replaced drain	4/8/2021	S/L	20	3,015	-	-	-	151	151	2,864	
Leasehold Imp.	replaced elevator switch, LED wrap fixture	5/4/2021	S/L	20	3,510	-	-	-	175	175	3,335	
Leasehold Imp.	part of same project as 12441 - changed exhaust fan motor in elevator	5/4/2021	S/L	20	1,097	-	-	-	55	55	1,042	
Leasehold Imp.	replaced, cleaned, and replaced parts in boiler	7/2/2021	S/L	15	3,422	-	-	-	228	228	3,194	
Leasehold Imp.	East nurse satellite master damaged, install replacement and test OK.	7/13/2021	S/L	10	4,499	-	-	-	450	450	4,049	
Leasehold Imp.	Install car top railings duplex	8/1/2021	S/L	15	12,735	-	-	-	849	849	11,886	
Leasehold Imp.	cleaning and dewatering elevator pit - tax left of original	8/18/2021	S/L	20	6,800	-	-	-	340	340	6,460	
Leasehold Imp.	cleaning and dewatering elevator pit - tax left of original	8/18/2021	S/L	20	432	-	-	-	22	22	410	
Leasehold Imp.												

RegalCare at Waterbury, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

GL Account	Description	Date In Service	Method	Life	Historical Cost	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	SHV
Computer Hardware	Lenovo Computer	6/1/2016	S/L	5	489	98	392	97	489	98	489	-
Sales Use Tax	Lenovo Computer	6/1/2016	S/L	5	31	18	6	24	6	30	6	-
Computer Hardware	Lenovo Computer	7/1/2016	S/L	5	489	98	392	97	489	98	489	-
Sales Use Tax	Lenovo Computer	7/1/2016	S/L	5	31	6	24	6	30	6	31	-
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	700	175	875	172	877	-
Computer Software	3 Printers	3/1/2016	S/L	7	747	747	747	747	747	747	747	-
Computer Software	Microsoft Office Pro (R) & Somewall Antivirus	4/1/2016	S/L	3	2,751	2,751	2,751	2,751	2,751	2,751	2,751	-
Computer Software	Microsoft Office Pro	6/1/2016	S/L	3	219	219	219	219	219	219	219	-
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	7	33,700	33,700	33,700	33,700	33,700	33,700	33,700	-
TOTAL MOVEABLE EQUIPMENT 2016					92,811	8,855	73,249	8,957	81,216	1,392	81,498	9,311
FF&E	Diapermy	2/21/2017	S/L	5	21,258	4,252	12,756	4,252	17,008	4,250	21,258	-
FF&E	Generator & Equipment	2/24/2017	S/L	5	1,467	293	879	293	1,172	293	1,465	2
FF&E	Double Doors, Locks, Keypad	3/2/2017	S/L	10	3,191	319	957	319	1,276	319	1,595	1,596
FF&E	Ice Makers	3/31/2017	S/L	10	1,935	194	582	194	776	194	970	965
FF&E	New Mattress	4/26/2017	S/L	10	550	55	165	55	220	55	275	275
FF&E	Convection Oven	4/30/2017	S/L	10	884	88	264	88	352	88	440	444
FF&E	A/C Units	7/31/2017	S/L	5	886	177	531	177	708	177	885	1
FF&E	2 double doors, Locks, Keypad	4/4/2017	S/L	10	3,191	319	957	319	1,276	319	1,595	1,596
Medical Equipment	Hilo Motor	4/4/2017	S/L	8	626	78	234	78	312	78	390	236
Medical Equipment	Mattress	8/18/2017	S/L	10	606	61	183	61	244	61	305	301
Computer Hardware	Chrombooks, Laptops, HP Processor, Printer, Desktop	6/16/2017	S/L	5	4,099	820	2,460	820	3,280	819	4,099	-
Computer Hardware	Chrombooks, Laptops, HP Processor, Printer, Desktop	6/16/2017	S/L	5	2,857	571	1,713	571	2,284	571	2,855	2
Computer Software	Gateway Security Bundle	1/6/2017	S/L	3	1,000	333	999	333	1,000	-	1,000	-
Computer Software	Gateway Security Bundle	4/1/2017	S/L	3	1,000	333	999	333	1,000	-	1,000	-
Computer Software	Gateway Security Bundle	5/1/2017	S/L	3	1,000	333	999	333	1,000	-	1,000	-
Sales Use Tax	E-Copiers (Total = 6); Sales Use Tax	9/30/2017	S/L	3	908	302	908	302	908	-	908	-
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	9/30/2017	S/L	3	190	63	189	63	190	-	190	-
Sales Use Tax	Hilo Motor-Sales Tax	9/30/2017	S/L	8	40	5	15	5	20	5	25	15
Sales Use Tax	Mattress-Sales Tax	9/30/2017	S/L	10	35	4	12	4	16	4	20	15
TOTAL MOVEABLE EQUIPMENT 2017					45,723	8,600	25,303	7,336	33,042	7,233	40,275	5,416
FF&E	Rebuilt Units-Wishers	10/6/2017	S/L	10	1,250	125	250	125	375	125	500	750
FF&E	Curtains	7/2/2018	S/L	5	814	163	326	163	489	163	652	162
Sales Use Tax	Curtains	8/1/2018	S/L	3	52	10	20	10	30	10	40	12
FF&E	Levo Roll Towel Dispensers x10	7/19/2018	S/L	10	599	60	120	60	180	60	240	359
Medical Equipment	CPAP Machine	3/31/2018	S/L	5	3,185	637	1,274	637	1,911	637	2,548	637
Medical Equipment	RCS 2.0 installation, Training, EMR Integration	9/28/2018	S/L	5	1,863	373	746	373	1,119	373	1,492	371
Computer Hardware	Dell Latitude Notebooks PC	7/9/2018	S/L	5	518	104	208	104	312	104	416	102
Sales Use Tax	Dell Latitude Notebooks PC	8/1/2018	S/L	5	33	7	14	7	21	7	28	5
TOTAL MOVEABLE EQUIPMENT 2018					8,314	1,479	2,958	1,479	4,437	1,479	5,916	2,398
FF&E	SMOKERS OUT/POST CIGARETTE RECEIPT FACLES	10/1/2018	S/L	10	539	54	54	54	108	54	162	377
FF&E	Commercial Storage Tank	10/26/2018	S/L	10	1,358	136	136	136	272	136	408	950
FF&E	2 Electric hot food serving counters	11/1/2018	S/L	10	3,699	370	370	370	740	370	1,110	2,589
FF&E	Dishwasher	12/26/2018	S/L	10	680	68	68	68	136	68	204	476
Medical Equipment	wheelchair	1/18/2019	S/L	5	624	125	125	125	250	125	375	249
Medical Equipment	hand controls	7/30/2019	S/L	5	1,322	264	264	264	528	264	792	530
Medical Equipment	3 mattresses	9/11/2019	S/L	10	606	61	61	61	122	61	183	423
Computer Hardware	Dell Opti Flex Computer	8/22/2019	S/L	3	743	248	248	248	496	247	743	-
Computer Hardware	POC failed	9/30/2019	S/L	3	768	256	256	256	512	256	768	-
Computer Software	phone system	1/23/2019	S/L	3	2,808	936	936	936	1,872	936	2,808	-
Sales Use Tax	Sales Use Tax - RCS 2.0 installation, Training, EMR Integration	10/1/2018	S/L	5	118	24	24	24	48	24	72	46
Sales Use Tax	Sales Use Tax - Heat exchanger	11/1/2018	S/L	15	240	16	16	16	32	16	48	192
Sales Use Tax	Sales Use Tax - 2 Electric hot food serving counters	12/1/2018	S/L	10	235	24	24	24	48	24	72	163
Sales Use Tax	Sales Use Tax - Dell Opti Flex Computer	9/1/2019	S/L	3	47	16	16	16	32	15	47	-
TOTAL MOVEABLE EQUIPMENT 2019					13,787	2,598	2,498	2,598	5,196	2,596	7,792	5,095
2019 Disposal												
Sales Use Tax	Sales Use Tax - Lenovo Computer	12/1/2018			(31)		(18)		(18)		(18)	(13)
FF&E	install parts in washer	10/17/2019	S/L	10	1,049				105	105	210	839
FF&E	new hoses and new inverter- part of job to install new motor in washer	10/17/2019	S/L	5	128				26	26	52	76
FF&E	hot food table and breaki guard	5/31/2020	S/L	10	2,829				283	283	566	2,263
FF&E	phones	7/31/2020	S/L	5	4,895				979	979	1,958	2,037
Medical Equip.	EZ Way battery for patient lifter	10/24/2019	S/L	3	525				105	105	210	315
Medical Equip.	matresses advantage	1/1/2019	S/L	10	606				61	61	122	484
Medical Equip.	replaced dual bed station and call cord	1/1/2019	S/L	10	795				79	79	158	637
Medical Equip.	dual patient station systems and call cords	2/1/2020	S/L	10	2,057				206	206	412	1,645
Medical Equip.	new patient station systems	2/1/2020	S/L	10	1,207				121	121	242	965
Medical Equip.	dual patient station systems	2/19/2020	S/L	10	2,220				222	222	444	1,776
Medical Equip.	electric beds	3/1/2020	S/L	12	2,800				233	233	466	2,314
Medical Equip.	satellite monitor	3/4/2020	S/L	10	1,285				128	128	256	1,029
Medical Equip.	Wheelchair scale	3/24/2020	S/L	10	750				75	75	150	600
Medical Equip.	new patient station systems	9/9/2020	S/L	10	1,544				154	154	308	1,216
Computer Software	computer switch	7/14/2020	S/L	5	1,309				262	262	524	785
Sales Use Tax	use tax- HD Supplies	10/1/2019	S/L	10	114				11	11	22	92
Sales Use Tax	use tax- On-Time IT IP switch	8/1/2020	S/L	5	83				17	17	34	49
TOTAL MOVEABLE EQUIPMENT 2020					24,196	0	0	0	3,067	0	6,134	18,062
2021 Additions												
FF&E	prewire module sensors	10/1/2020	S/L	10	7,312					731	731	6,581
FF&E	ray delivery cart, freight carrier lift	10/19/2020	S/L	10	4,626					463	463	4,163
FF&E	upgraded phone system	12/1/2020	S/L	10	980					98	98	882
FF&E	resident nourishment fridge	3/1/2021	S/L	10	711					71	71	640
FF&E	meal delivery cart	3/11/2021	S/L	10	3,914					391	391	3,523
FF&E	install indoor and outdoor surface mount box	4/20/2021	S/L	10	3,094					309	309	2,785
FF&E	thermostat, timer, lock	6/25/2021	S/L	5	2,931					586	586	2,345
Medical Equip.	replaced parts in wander system and replaced patient station	2/25/2021	S/L	10	1,268					127	127	1,141
Medical Equip.	installed new patient wander system	3/22/2021	S/L	10	4,985					499	499	4,486
Computer Software	PDX Install	2/1/2021	S/L	5	500					100	100	400
TOTAL MOVEABLE EQUIPMENT 2021					30,321	0	0	0	3,375	0	3,375	26,946
TOTAL MOVEABLE EQUIPMENT					215,121	31,634	104,599	23,337	137,040	19,032	146,972	68,149
TOTAL ASSETS					753,729	34,359	133,096	51,560	181,660	53,710	238,370	814,359
TOTAL ASSETS PER CR SCHEDULE					752,729	34,398	133,096	51,560	184,660	53,710	238,370	814,359
TOTAL ASSETS PER TRIAL BALANCE					861,038					106,342	-341,524	816,517
VARIANCE					(108,309)					(52,632)	(106,151)	(1,158)
VARIANCE DETAIL					113,856							
(ADD) CIP					5,647							
ROUNDING												
REVISED VARIANCE												
VARIANCE												
F/S vs C/R NBV - Page 31, Line B9					(111,699)							
F/S vs C/R Depreciation - Page 36, Line F1					52,632							

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

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor		Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Independence Senior Holdings LLC, 13 Freedom Drive, lakewood, NJ		Building	03/04/16	20 Years	349,182

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

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

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify) Various Interest Expense (\$2,566 Disallowed on Pg 29a)		\$	33,621	33,621		
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	33,621	33,621		
14. Insurance						
a. Insurance on Property (buildings only)		\$	14,644	14,644		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)		\$				
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	81,273	81,273		
General Liability / EPLI / Surety Bond						
14d. Total Insurance Expenditures (14a + b + c)		\$	95,917	95,917		
15. Total All Expenditures (A-13 thru C-14)		\$	12,246,822	12,246,822		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page	of
Item No.	Page No.	Line No.		2356	9/30/2021	28	37
Item Description				Total Amount of Decrease	CCNH	RHNS	(Specify)
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 36,349	36,349		
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 186,486	186,486		
7.			Other - See attached Schedule	\$ 45,225	45,225		
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 5,714	5,714		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 393	393		
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.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,697	1,697		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 21,033	21,033		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 117,087	117,087		
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 413,984	413,984		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 36,349		
Total Other Salaries Adjustment			\$ 36,349	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Respiratory Therapy	\$ 34,247		
13	b12o	IV Insertion	10,978		
Total Other Fees Adjustments			\$ 45,225	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Admin Expense>Fines, Penalties & Settlements	55,000		
16	m13	Admin Expense>Late Fees	220		
16	m13	Non Routine Bank Charges	34,970		
16	m13	Employee Food	648		
16	m13	Employee Relations	1,956		
16	m13	Discriminatory Bonus	15,271		
15	Var	Benefits Associated with Marketing Salary (See Attached)	9,022		
Total Other A&G Adjustments			\$ 117,087	\$ -	\$ -

Marketing Benefits Disallowance

Marketing Salary	36,349	Page 10
Total Salaries	6,218,043	TB Linked
Percent to Total Salaries	0.58%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 1,543,382 TB Linked

Marketing Benefits Disallowed **9,022** Page 28 attachment

RegalCare at Waterbury, LLC
Disallowance Schedule for Cell Phones
September 30, 2021

Pg. 28c

	<u>Amount</u>
Total Cell Phone Expense	1,833 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Allowable Per Year	<u>1,440</u>
Percentage of Year (365 Days / 365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,440
 Disallowed Cell Phone (Page 28, Line 12)	 <u><u>\$ 393</u></u>

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-29 Rev. 9/2018

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

Name of Facility RegalCare at Waterbury, LLC				License No. 2356	Report for Year Ended 9/30/2021		Page 29 of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
				Subtotals Brought Forward \$	413,984	413,984	
Page 20 - Resident Care Supplies ***							
27.	20	5a2	Prescription Drugs	\$ 198,656	198,656		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 15,003	15,003		
30.	20	5h	Laboratory	\$ 15,881	15,881		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,014	3,014		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 22,565	22,565		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 2,566	2,566		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 339	339		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 672,008	672,008		

*** 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 Waterbury, LLC
Disallowance Schedule for Cable TV
September 30, 2021**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 6,408 TB Linked
Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	\$ 3,600
 Disallowed Cable TV	 <u><u>\$ 2,808</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,171,223	8,171,223				
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>)	\$ 3,061,713	3,061,713				
b. Medicare Room and Board Contractual Allowance **	\$ 2,130	2,130				
4. a. Private-Pay Residents and Other	\$ 774,755	774,755				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 165,818	165,818				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (165,818)	(165,818)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 297,942	297,942				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (194,884)	(194,884)				
c. Physical Therapy - Non-Medicare	\$ 178,973	178,973				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (195,779)	(195,779)				
4. a. Speech Therapy - Medicare	\$ 113,508	113,508				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (82,120)	(82,120)				
c. Speech Therapy - Non-Medicare	\$ 86,324	86,324				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (95,694)	(95,694)				
5. a. Occupational Therapy - Medicare	\$ 221,108	221,108				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (164,279)	(164,279)				
c. Occupational Therapy - Non-Medicare	\$ 117,376	117,376				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (129,452)	(129,452)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 435	435				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 616,284	616,284				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,779,563	12,779,563				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 82	82				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,331,150	1,331,150				
V. Total Other Revenue (1 thru 8)	\$ 1,331,232	1,331,232				
VI. Total All Revenue (III +V)	\$ 14,110,795	14,110,795				

* 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>Covid19	\$ 126		
30 II 6a	Other Ancillary Rev>Medicare B	137		
30 II 6a	Revenue Adjustments>Medicare A	172		
Total Other Resident Revenue - Medicare		\$ 435	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Other Ancillary Rev>HMO	\$ (51)		
30 II 6b	Other Ancillary Rev>Medicaid>COVID19	84		
30 II 6b	Other Rev>Medicaid>COVID19	310,891		
30 II 6b	Other Rev>Medicaid>Strike	275,814		
30 II 6b	Revenue Adjustments>Commercial HMO	24,781		
30 II 6b	Revenue Adjustments>Medicare HMO	3,934		
30 II 6b	Revenue Adjustments>Hospice	1,363		
30 II 6b	Revenue Adjustments>Medicaid	520		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	2,588		
30 II 6b	Revenue Adjustments>Ancillary	(3,640)		
Total Other Resident Revenue		\$ 616,284	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Revenue on Claims	N/A	\$ 82		
Total Interest Income		\$ 82	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Other Rev>PPP>COVID19	\$ 1,295,200		
30 IV 8	Resident Fund Petty Cash - Non Patient Specific	3,555		
30 IV 8	Other Rev>Medical Records (Disallowed on Pg 29a)	339		
30 IV 8	Reversal of PY Workers Comp Expense	32,056		
Total Other Revenue		\$ 1,331,150	\$ -	\$ -

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G. Balance Sheet

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 31	of 37
Account		Amount		
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)		\$ 181,386		
2. Resident Accounts Receivable (Less Allowance for Bad Debts)		\$ 2,528,415		
3. Other Accounts Receivable (Excluding Owners or Related Parties)		\$		
4. Inventories		\$		
5. Prepaid Expenses		\$ 194,554		
a. <u>Prepaid Expenses</u>	3,354			
b. <u>Prepaid Expenses</u> >Insurance	144,585			
c. <u>Prepaid Expenses</u> >Taxes	46,615			
d. See Schedule				
6. Interest Receivable		\$		
7. Medicare Final Settlement Receivable		\$		
8. Other Current Assets (<i>itemize</i>)		\$		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)		\$ 2,904,355		
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	537,608	\$	446,210
	Accum. Depreciation	91,398	Net	
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	215,121	\$	68,149
	Accum. Depreciation	146,972	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable		\$		
9. Other Fixed Assets (<i>itemize</i>)		\$		2,158
F/S vs C/R NBV	(111,698)			
See Schedule	113,856			
B-10. Total Fixed Assets (Lines B1 thru 9)		\$ 516,517		

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 192,062
33	A12	Accrued Expenses>Tumular Brokerage Fee	5,329
33	A12	Accrued Expenses>Capital Lease>Copier	(24,077)
33	A12	Accrued Expenses>Utilities (Assumed)	20,255
33	A12	Accrued Expenses>Insurance - General Liability & Other	22,913
33	A12	Accrued Expenses>Insurance - Property	5,380
33	A12	Accrued Expenses>Year End Adjustments	18,393
33	A12	Accrued Expenses>Workers Comp	101,598
33	A12	Accrued Expenses>Health Insurance	104,781
33	A12	Deferred Revenue>Medicare>COVID19	94,612
33	A12	Deferred Revenue>Medicaid>COVID19	281,660
Total Other Current Liabilities (Itemize)			\$ 1,672,910

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

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G. Balance Sheet (cont'd)

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 32	of 37
Account			Amount	
			Total Brought Forward:	\$ 3,420,872
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost	Accum. Depreciation	Net	\$
3. Buildings	*Historical Cost	Accum. Depreciation	Net	\$
4. Non-Movable Equipment	*Historical Cost	Accum. Depreciation	Net	\$
5. Movable Equipment	*Historical Cost	Accum. Depreciation	Net	\$
6. Motor Vehicles	*Historical Cost	Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$ 5,305
2. Escrow Deposits				\$ 283,628
3. Organization Expense	*Historical Cost	42,630		
	Accum. Depreciation	43,341	Net	\$ (711)
4. Goodwill (Purchased Only)				\$ 694,573
5. Investments Related to Resident Care (itemize)				\$
6. Loans to Owners or Related Parties (itemize)				\$ 1,417,670
Name and Address		Amount	Loan Date	
Due To>WL, NH, PR, WH, RCMG, FG, EM		1,417,670		
7. Other Assets (itemize)				\$ 208,303
See Schedule		208,303		
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 2,608,768
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 6,029,640

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

G. Balance Sheet (cont'd)

* 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 Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount
Total Brought Forward:				2,647,611
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				
3. Loans from Owners or Related Parties (<i>itemize</i>)				
Name and Address of Lender	Amount	Loan Date		
Due To>SH, Tor, RCH, NL, Hosp, EE, Vend, FS	1,291,694	Var		
4. Other Long-Term Liabilities (<i>itemize</i>)				
See Schedule	2,738,408			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	4,030,102
C. Total All Liabilities (Lines A-13 + B-5)			\$	6,677,713

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

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 35	of 37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(134,658)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,324,756)
6. Gain or Loss for Period	10/1/2020	thru	9/30/2021	\$ 1,811,341
7. Total Net Worth			\$	(648,073)
C. Total Reserves and Net Worth				\$ (648,073)
D. Total Liabilities, Reserves, and Net Worth				\$ 6,029,640

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H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC	2356	9/30/2021	36	37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2020				\$ (2,327,503)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 14,110,795
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 12,299,454
D. Net Income or Deficit				\$ 1,811,341
E. Balance				\$ (516,162)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg 27				\$ 12,246,822
F/S vs C/R Deprec.				52,632
Total Expenditures				\$ 12,299,454
2. Other (<i>itemize</i>)				
Prior Period Adjustments				(131,911)
F-3. Total Additions				\$ (131,911)
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$
Name and Address (No., City, State, Zip)				
2. Other Withdrawings (<i>Specify</i>)				\$
Purpose				
3. Total Deductions				\$
H. Balance at End of Period				\$ (648,073)
09/30/21				

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 37 of 37
<i>Check appropriate category</i>			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Preparer/Reviewer Certification

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

Signature of Preparer 	Title Principals	Date Signed 2/7/22
Printed Name of Preparer Matt S. Bavolack		
Address 555 Long Wharf Dr, 8th Floor, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia		Phone Number 732-961-8575
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 Waterbury, LLC for the year ended September 30, 2021, 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 Waterbury, 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 Waterbury, 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
January 13, 2022

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at Waterbury, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
10-001-02	Cash>Clearing>Payroll	(574.00)			(574.00)	(115,163.00)
10-014-00	Cash>Petty Cash Facility	300.00			300.00	300.00
10-015-00	Cash>Petty Cash PNA	1,212.00			1,212.00	1,210.00
10-050-91	Cash>WFPayroll>Waterbury	6,264.00			6,264.00	2,083.00
10-060-91	Cash>Resident Trust>Waterbury	95,080.00			95,080.00	76,082.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00	5,000.00
10-080-91	Cash>WFNonGovt>Waterbury	64,361.00			64,361.00	0.00
10-090-91	Cash>WFOperating>Waterbury	9,743.00			9,743.00	36,618.00
11-102-00	Accounts Receivable>Medicare A	421,261.00			421,261.00	623,289.00
11-104-00	Accounts Receivable>Private	176,609.00			176,609.00	86,572.00
11-105-00	Accounts Receivable>HMO	64,911.00			64,911.00	103,384.00
11-109-00	Accounts Receivable>Hospice	24,149.00			24,149.00	66,915.00
11-111-00	Accounts Receivable>Medicaid	1,816,455.00			1,816,455.00	1,481,596.00
11-112-00	Accounts Receivable>Income	20,338.00			20,338.00	42,326.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(15,515.00)			(15,515.00)	(35,567.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	(33,934.00)			(33,934.00)	35,402.00
11-123-00	Accounts Receivable>Ancillary	54,141.00			54,141.00	93,347.00
12-000-00	Prepaid Expenses	3,354.00			3,354.00	2,529.00
12-124-00	Prepaid Expenses>Insurance	144,585.00			144,585.00	29,543.00
12-126-00	Prepaid Expenses>Taxes	46,615.00			46,615.00	43,193.00
12-881-00	Prepaid Expenses>Workers Comp	0.00			0.00	91,987.00
13-127-00	Due From>Old Owner	57,272.00			57,272.00	60,244.00
13-128-00	Due From>Vendor Security Deposits	5,305.00			5,305.00	5,305.00
14-131-00	Fixed Assets>Leasehold Improvements	534,871.00			534,871.00	432,309.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	80,248.00			80,248.00	56,680.00
14-133-00	Fixed Assets>Medical Equipment	45,512.00			45,512.00	39,258.00
14-134-00	Fixed Assets>Computer Hardware	42,199.00			42,199.00	42,199.00
14-135-00	Fixed Assets>Computer Software	8,526.00			8,526.00	8,026.00
14-136-00	Fixed Assets>CIP	113,856.00			113,856.00	113,856.00
14-137-01	Fixed Asset>Capital Lease>Copier	33,700.00			33,700.00	33,700.00
14-305-00	Fixed Assets>Sales Use Tax	2,126.00			2,126.00	2,126.00
15-131-00	Accum Depn>Leasehold Improvements	(154,036.00)			(154,036.00)	(84,876.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(47,776.00)			(47,776.00)	(33,220.00)
15-133-00	Accum Depn>Medical Equipment	(27,492.00)			(27,492.00)	(20,554.00)
15-134-00	Accum Depn>Computer Hardware	(40,221.00)			(40,221.00)	(34,953.00)
15-135-00	Accum Depn>Computer Software	(7,375.00)			(7,375.00)	(6,329.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(66,026.00)			(66,026.00)	(57,081.00)
15-305-00	Accum Depn>Sales Use Tax	(1,595.00)			(1,595.00)	(1,167.00)
16-000-00	Goodwill	694,573.00			694,573.00	694,573.00
17-000-00	Deferred Financing Costs	42,630.00			42,630.00	42,630.00
17-283-06	Other Assets>Escrow>Tax	33,734.00			33,734.00	42,314.00
17-283-64	Other Asset>Escrow>Replacement Reserve	226,644.00			226,644.00	226,644.00
17-283-67	Other Assets>Escrow>Insurance	23,250.00			23,250.00	23,250.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(43,341.00)			(43,341.00)	(38,367.00)
20-000-00	Accounts Payable	(489,763.00)			(489,763.00)	(697,003.00)
21-150-00	Other Current Payables>Union Dues W/H	0.00			0.00	(1,357.00)
21-350-00	Other Current Payables>Resident Funds	(95,080.00)			(95,080.00)	(76,082.00)
21-353-00	Other Current Payables>Resident Refunds	0.00			0.00	(3,385.00)
21-600-00	Other Current Payables>Disputed AP	(16,643.00)			(16,643.00)	(19,704.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(20.00)			(20.00)	(20.00)
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	(1,295,200.00)
23-000-00	Accrued Wages & Related	(184,963.00)			(184,963.00)	(33,533.00)
23-157-00	Accrued Expenses>PTO	(187,474.00)			(187,474.00)	(154,195.00)
24-000-00	Accrued Expenses	(192,062.00)			(192,062.00)	(158,742.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(5,329.00)			(5,329.00)	(5,329.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	24,077.00			24,077.00	15,322.00
24-158-00	Accrued Expenses>Utilities (Assumed)	(20,255.00)			(20,255.00)	(20,255.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(22,915.00)			(22,915.00)	(17,783.00)
24-165-00	Accrued Expenses>Insurance - Property	(5,380.00)			(5,380.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(18,395.00)			(18,395.00)	(13,489.00)
24-881-00	Accrued Expenses>Workers Comp	(101,598.00)			(101,598.00)	(124,031.00)
24-882-00	Accrued Expenses>Health Insurance	(104,781.00)			(104,781.00)	(29,003.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(944,612.00)			(944,612.00)	(769,250.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(281,660.00)			(281,660.00)	(465,193.00)
27-000-40	Due To/(From)>Salmon Brook	0.00			0.00	(839.00)
27-000-41	Due To/(From)>Sky View	0.00			0.00	320.00
27-000-50	Due To/(From)>Sharon	(20.00)			(20.00)	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2021	9/30/2020
27-000-53	Due To/(From)>Woodlake	170.00			170.00	0.00
27-000-77	Due To/(From)>TSM Holdings	0.00			0.00	(2,178.00)
27-000-78	Due To/(From)>Maplewood	0.00			0.00	(13,793.00)
27-000-82	Due To/(From)>Saugus	0.00			0.00	123.00
27-000-83	Due To/(From)>Twin Oaks	0.00			0.00	(906.00)
27-000-87	Due To/(From)>Torrington	(6,065.00)			(6,065.00)	(6,278.00)
27-000-88	Due To/(From)>New Haven	124,818.00			124,818.00	141,148.00
27-000-89	Due To/(From)>Prospect	49,034.00			49,034.00	60,341.00
27-000-90	Due To/(From)>West Haven	34,943.00			34,943.00	35,365.00
27-000-92	Due To/(From)>Regal Care Management Group	1,144,353.00			1,144,353.00	1,145,856.00
27-000-93	Due To/(From)>RC Holdings	(1,233,360.00)			(1,233,360.00)	(1,761,210.00)
27-000-95	Due To/(From)>Norwich	0.00			0.00	(23,601.00)
27-000-96	Due To/(From)>New London	(752.00)			(752.00)	(2,533.00)
27-102-00	Due To/(From)>Medicare A	(758.00)			(758.00)	(4,413.00)
27-105-00	Due To/(From)>HMO	(21,054.00)			(21,054.00)	(17,294.00)
27-109-00	Due To/(From)>Hospice	(356.00)			(356.00)	0.00
27-111-00	Due To/(From)>Medicaid	120,403.00			120,403.00	106,282.00
27-112-00	Due To/(From)>Income	(11,548.00)			(11,548.00)	(11,548.00)
27-152-00	Due To/(From)>Employee	(8,665.00)			(8,665.00)	(8,468.00)
27-169-00	Due To/(From)>Regal Realty	(2,703,652.00)			(2,703,652.00)	(2,120,688.00)
27-172-00	Due To/(From)>Vendor	(40,369.00)			(40,369.00)	(36,262.00)
27-174-00	Due To/(From)>Other L&E	13,927.00			13,927.00	13,927.00
27-199-00	Due To>Patient Spend Down	(2,154.00)			(2,154.00)	(2,154.00)
27-315-00	Due To/(From)>Fairview at Southport	(2,107.00)			(2,107.00)	5,005.00
27-316-00	Due To/(From)>Fairview at Greenwich	828.00			828.00	(8,918.00)
27-317-00	Due To/(From)>Fairview Management	0.00			0.00	643.00
27-328-00	Due To/(From)>Michelle Cortina	10,835.00			10,835.00	0.00
27-400-00	Due to/(from)>Ell Mirlis	63,524.00			63,524.00	(170,558.00)
28-127-00	Due To>Old Owner	5,866.00			5,866.00	5,866.00
30-000-00	Retained Earnings	2,324,756.00			2,324,756.00	1,621,381.00
31-000-86	Partner's Equity>All Partners>Capital Draws	134,658.00			134,658.00	3,026.00
40-102-00	Room & Board Revenue>Medicare A	(3,061,713.00)			(3,061,713.00)	(3,209,007.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	(2,130.00)			(2,130.00)	33,701.00
40-104-00	Room & Board Revenue>Private	(414,769.00)			(414,769.00)	(262,838.00)
40-105-00	Room & Board Revenue>HMO	(278,171.00)			(278,171.00)	(361,394.00)
40-105-14	Room & Board Revenue>HMO>Sequester	0.00			0.00	807.00
40-109-00	Room & Board Revenue>Hospice	(81,815.00)			(81,815.00)	(289,147.00)
40-111-00	Room & Board Revenue>Medicaid	(8,171,223.00)			(8,171,223.00)	(7,521,134.00)
41-102-00	Pharmacy Rev>Medicare A	(165,818.00)			(165,818.00)	(174,035.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	165,818.00			165,818.00	174,035.00
42-102-00	PT Revenue>Medicare A	(194,884.00)			(194,884.00)	(218,091.00)
42-102-01	PT Revenue>Medicare A>C/A	194,884.00			194,884.00	217,115.00
42-103-00	PT Revenue>Medicare B	(103,058.00)			(103,058.00)	(93,860.00)
42-105-00	PT Revenue>HMO	(18,896.00)			(18,896.00)	(33,247.00)
42-105-01	PT Revenue>HMO>C/A	35,702.00			35,702.00	22,187.00
42-111-00	PT Revenue>Medicaid	(160,077.00)			(160,077.00)	(87,840.00)
42-111-01	PT Revenue>Medicaid>C/A	160,077.00			160,077.00	87,840.00
43-102-00	OT Revenue>Medicare A	(163,826.00)			(163,826.00)	(186,003.00)
43-102-01	OT Revenue>Medicare A>C/A	164,279.00			164,279.00	187,380.00
43-103-00	OT Revenue>Medicare B	(57,282.00)			(57,282.00)	(63,643.00)
43-105-00	OT Revenue>HMO	(21,691.00)			(21,691.00)	(26,902.00)
43-105-01	OT Revenue>HMO>C/A	33,767.00			33,767.00	20,153.00
43-111-00	OT Revenue>Medicaid	(95,685.00)			(95,685.00)	(58,471.00)
43-111-01	OT Revenue>Medicaid>C/A	95,685.00			95,685.00	58,471.00
44-102-00	ST Revenue>Medicare A	(82,120.00)			(82,120.00)	(107,905.00)
44-102-01	ST Revenue>Medicare A>C/A	82,120.00			82,120.00	107,905.00
44-103-00	ST Revenue>Medicare B	(31,388.00)			(31,388.00)	(34,411.00)
44-103-01	ST Revenue>Medicare B>C/A	0.00			0.00	476.00
44-105-00	ST Revenue>HMO	(5,524.00)			(5,524.00)	(29,799.00)
44-105-01	ST Revenue>HMO>C/A	14,894.00			14,894.00	21,896.00
44-111-00	ST Revenue>Medicaid	(80,800.00)			(80,800.00)	(34,211.00)
44-111-01	ST Revenue>Medicaid>C/A	80,800.00			80,800.00	34,211.00
47-102-34	Other Ancillary Rev>Medicare A>Covid19	(126.00)			(126.00)	0.00
47-103-00	Other Ancillary Rev>Medicare B	(137.00)			(137.00)	(4,561.00)
47-105-00	Other Ancillary Rev>HMO	51.00			51.00	(49.00)
47-111-00	Other Ancillary Rev>Medicaid	0.00			0.00	(785.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00			0.00	785.00
47-111-34	Other Ancillary Rev>Medicaid>COVID19	(84.00)			(84.00)	0.00
51-034-34	Other Rev>PPP>COVID19	(1,295,200.00)			(1,295,200.00)	0.00
51-100-00	Other Rev>Miscellaneous	(3,555.00)			(3,555.00)	(1,081.00)
51-111-34	Other Rev>Medicaid>COVID19	(310,891.00)			(310,891.00)	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
51-111-38	Other Rev>Medicaid>Strike	(275,814.00)			(275,814.00)	0.00
51-160-00	Other Rev>Interest	(82.00)			(82.00)	(14.00)
51-818-00	Other Rev>Medical Records	(339.00)			(339.00)	(178.00)
52-102-00	Revenue Adjustments>Medicare A	(172.00)			(172.00)	2,929.00
52-105-00	Revenue Adjustments>Commercial HMO	(24,781.00)			(24,781.00)	0.00
52-106-00	Revenue Adjustments>Medicare HMO	(3,934.00)			(3,934.00)	0.00
52-109-00	Revenue Adjustments>Hospice	(1,363.00)			(1,363.00)	(1,666.00)
52-111-00	Revenue Adjustments>Medicaid	(520.00)			(520.00)	(67,803.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(2,588.00)			(2,588.00)	0.00
52-123-00	Revenue Adjustments>Ancillary	3,640.00			3,640.00	0.00
60-183-00	Nursing Expense>Supplies	126,800.00			126,800.00	132,274.00
60-183-34	Nursing Expense>Supplies>COVID19	52,855.00			52,855.00	34,488.00
60-184-00	Nursing Expense>Minor Equip & Supplies	3,168.00			3,168.00	0.00
60-185-00	Nursing Expense>Incontinence Supplies	102.00			102.00	307.00
60-204-00	Nursing Expense>Training & Education	473.00			473.00	3,366.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			1,152.00	25.00
60-205-00	Nursing Expense>Sanitation & Incineration	767.00			767.00	779.00
60-206-00	Nursing Expense>Clinical Services	50,145.00			(4,920.00)	45,225.00
			RJE - 1		(4,920.00)	53,918.00
60-206-34	Nursing Expense>Clinical Services>COVID19	0.00			0.00	14,173.00
60-207-00	Nursing Expense>Repairs & Maint	3,207.00			3,207.00	50.00
60-208-00	Nursing Expense>Equip-Rental	35,322.00			35,322.00	37,304.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	0.00			0.00	7,239.00
60-212-00	Nursing Expense>Clinical Consultants	18,000.00			18,000.00	13,500.00
60-213-00	Nursing Expense>Transportation	40.00			40.00	373.00
60-230-00	Nursing Expense>Data Processing	19,744.00			19,744.00	14,439.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,012.00			3,012.00	794.00
60-700-34	Nursing Expense>Contracted Service>COVID19	0.00			0.00	1,820.00
60-700-38	Nursing Expense>Contracted Service>Strike	110,699.00			110,699.00	0.00
60-801-80	Nursing Expense>CNA>Wages	1,762,759.00			1,762,759.00	1,922,417.00
60-801-92	Nursing Expense>CNA>PTO Accrual	19,114.00			19,114.00	(7,431.00)
60-805-80	Nursing Expense>LPN>Wages	1,487,024.00			1,487,024.00	1,639,712.00
60-805-92	Nursing Expense>LPN>PTO Accrual	5,865.00			5,865.00	(3,910.00)
60-808-80	Nursing Expense>RN>Wages	88,149.00			88,149.00	81,134.00
60-808-92	Nursing Expense>RN>PTO Accrual	946.00			946.00	1,157.00
60-809-80	Nursing Expense>RN Supervisor>Wages	420,417.00			420,417.00	420,993.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(1,570.00)			(1,570.00)	3,700.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00	0.00
		RJE - 3			0.00	
61-750-00	Nursing Admin Expense>Medical Director	0.00			0.00	24,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	24,000.00			24,000.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	130,540.00			130,540.00	116,358.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00			0.00	(1,797.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	99,852.00			99,852.00	88,701.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(683.00)			(683.00)	2,572.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	43,391.00			43,391.00	42,820.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	699.00			699.00	1,102.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	153,240.00			153,240.00	151,049.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	2,085.00			2,085.00	(1,663.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	32,004.00			32,004.00	32,196.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(2,041.00)			(2,041.00)	(331.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,696.00			71,696.00	71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	46,507.00			46,507.00	45,215.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	158.00			158.00	(42.00)
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	28,867.00			28,867.00	29,637.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	165.00			165.00	0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	373,736.00			373,736.00	400,024.00
61-881-00	Nursing Admin Expense>Workers Comp	165,334.00			165,334.00	156,573.00
61-882-00	Nursing Admin Expense>Health Insurance	76,530.00			76,530.00	111,401.00
61-883-00	Nursing Admin Expense>Other Benefits	929,305.00			(929,305.00)	0.00
		RJE - 3			(929,305.00)	0.00
62-000-00	Pharmacy Expense	9.00			9.00	48.00
62-145-00	Pharmacy Expense>RX	198,647.00			198,647.00	219,343.00
62-222-00	Pharmacy Expense>OTC	1,340.00			1,340.00	683.00
62-700-00	Pharmacy Expense>Contracted Service	13,056.00			13,056.00	13,056.00
64-223-00	Other Ancillary Expense>Oxygen	3,014.00			3,014.00	4,663.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	0.00			0.00	2,440.00
64-224-00	Other Ancillary Expense>Lab	15,884.00			15,884.00	32,176.00
64-224-34	Other Ancillary Expense>Lab>COVID19	(3.00)			(3.00)	1,800.00
64-225-00	Other Ancillary Expense>Radiology	15,003.00			15,003.00	4,083.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	0.00			0.00	5,916.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
65-000-00	PT Expense	250,750.00			250,750.00	237,840.00
66-000-00	OT Expense	186,486.00			186,486.00	187,865.00
67-000-00	ST Expense	77,376.00			77,376.00	70,103.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,250.00			2,250.00	0.00
69-811-80	Social Services Expense>Director>Wages	73,701.00			73,701.00	76,514.00
69-811-92	Social Services Expense>Director>PTO Accrual	(194.00)			(194.00)	1,835.00
69-830-80	Social Services Expense>Assistant>Wages	25,326.00			25,326.00	25,250.00
69-880-00	Social Services Expense>Payroll Taxes	8,435.00			8,435.00	8,932.00
69-881-00	Social Services Expense>Workers Comp	3,728.00			3,728.00	3,508.00
69-882-00	Social Services Expense>Health Insurance	1,718.00			1,718.00	2,499.00
69-883-00	Social Services Expense>Other Benefits	21,007.00		(21,007.00)	0.00	0.00
			RJE - 3	(21,007.00)		
70-177-00	Dietary Expense>Supplements	22,089.00			22,089.00	33,618.00
70-178-00	Dietary Expense>Food	231,828.00			231,828.00	225,141.00
70-178-34	Dietary Expense>Food>COVID19	0.00			0.00	3,376.00
70-178-38	Dietary Expense>Food>Strike	998.00			998.00	0.00
70-183-00	Dietary Expense>Supplies	40,498.00			40,498.00	20,712.00
70-183-34	Dietary Expense>Supplies>COVID19	1,178.00			1,178.00	1,260.00
70-184-00	Dietary Expense>Minor Equip & Supplies	1,350.00			1,350.00	0.00
70-207-00	Dietary Expense>Repairs & Maint	1,901.00			1,901.00	956.00
70-700-00	Dietary Expense>Contracted Service	89.00			89.00	0.00
70-811-80	Dietary Expense>Director>Wages	69,940.00			69,940.00	52,114.00
70-811-92	Dietary Expense>Director>PTO Accrual	644.00			644.00	1,112.00
70-831-80	Dietary Expense>Aide>Wages	319,048.00			319,048.00	316,345.00
70-831-92	Dietary Expense>Aide>PTO Accrual	2,699.00			2,699.00	1,468.00
70-832-80	Dietary Expense>Cook>Wages	157,688.00			157,688.00	150,176.00
70-832-92	Dietary Expense>Cook>PTO Accrual	3,827.00			3,827.00	2,361.00
70-833-80	Dietary Expense>Dietician>Wages	73,235.00			73,235.00	80,760.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	(1,069.00)			(1,069.00)	171.00
70-880-00	Dietary Expense>Payroll Taxes	53,231.00			53,231.00	52,142.00
70-881-00	Dietary Expense>Workers Comp	23,583.00			23,583.00	20,424.00
70-882-00	Dietary Expense>Health Insurance	10,908.00			10,908.00	14,541.00
70-883-00	Dietary Expense>Other Benefits	132,288.00		(132,288.00)	0.00	0.00
			RJE - 3	(132,288.00)		
71-178-00	Activity Expense>Food	1,207.00			1,207.00	377.00
71-183-00	Activity Expense>Supplies	3,524.00			3,524.00	2,997.00
71-183-34	Activity Expense>Supplies>COVID19	6.00			6.00	0.00
71-202-00	Activity Expense>Resident Missing Items	268.00			268.00	10.00
71-700-00	Activity Expense>Contracted Service	1,705.00			1,705.00	3,095.00
71-811-80	Activity Expense>Director>Wages	57,455.00			57,455.00	59,790.00
71-811-92	Activity Expense>Director>PTO Accrual	2,145.00			2,145.00	(53.00)
71-831-80	Activity Expense>Aide>Wages	19,951.00			19,951.00	33,016.00
71-831-92	Activity Expense>Aide>PTO Accrual	(567.00)			(567.00)	(179.00)
71-880-00	Activity Expense>Payroll Taxes	6,659.00			6,659.00	7,991.00
71-881-00	Activity Expense>Workers Comp	2,970.00			2,970.00	3,133.00
71-882-00	Activity Expense>Health Insurance	1,411.00			1,411.00	2,232.00
71-883-00	Activity Expense>Other Benefits	16,668.00		(16,668.00)	0.00	0.00
			RJE - 3	(16,668.00)		
72-183-00	Housekeeping Expense>Supplies	23,030.00			23,030.00	27,728.00
72-183-34	Housekeeping Expense>Supplies>COVID19	90.00			90.00	975.00
72-831-80	Housekeeping Expense>Aide>Wages	318,662.00			318,662.00	276,226.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	1,416.00			1,416.00	1,737.00
73-183-00	Laundry Expense>Supplies	9,900.00			9,900.00	7,887.00
73-700-00	Laundry Expense>Contracted Service	(213.00)			(213.00)	480.00
73-700-34	Laundry Expense>Contracted Service>COVID19	1,004.00			1,004.00	0.00
73-831-80	Laundry Expense>Aide>Wages	126,087.00			126,087.00	171,635.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,484.00)			(1,484.00)	773.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	37,862.00			37,862.00	38,809.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	16,765.00			16,765.00	15,264.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	7,703.00			7,703.00	10,855.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	94,045.00		(94,045.00)	0.00	0.00
			RJE - 3	(94,045.00)		
75-183-00	Maintenance Expense>Supplies	15,104.00			15,104.00	8,306.00
75-183-34	Maintenance Expense>Supplies>COVID19	41.00			41.00	33.00
75-183-38	Maintenance Expense>Supplies>Strike	94.00			94.00	0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	7,710.00			7,710.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	31,315.00			31,315.00	32,243.00
75-207-00	Maintenance Expense>Repairs & Maint	38,947.00			38,947.00	43,302.00
75-208-00	Maintenance Expense>Equip-Rental	87.00			87.00	0.00
75-217-00	Maintenance Expense>Extermination	1,524.00			1,524.00	1,095.00
75-218-00	Maintenance Expense>Snow Removal	10,375.00			10,375.00	4,626.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
75-219-00	Maintenance Expense>Landscaping	1,421.00			1,421.00	5,569.00
75-220-00	Maintenance Expense>Fire Drill	2,982.00			2,982.00	3,208.00
75-700-00	Maintenance Expense>Contracted Service	22,806.00		(18,389.00)	4,417.00	20,531.00
			RJE - 8	(18,389.00)		
75-700-34	Maintenance Expense>Contracted Service>COVID19	7,211.00			7,211.00	28,906.00
75-811-80	Maintenance Expense>Director>Wages	56,172.00			56,172.00	64,757.00
75-811-92	Maintenance Expense>Director>PTO Accrual	0.00			0.00	(72.00)
75-829-80	Maintenance Expense>Staff>Wages	58,046.00			58,046.00	56,440.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(348.00)			(348.00)	(168.00)
75-837-38	Maintenance Expense>Security>Strike	5,000.00			5,000.00	0.00
75-838-80	Maintenance Expense>Security Desk>Wages	77,507.00			77,507.00	93,655.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	248.00			248.00	(639.00)
75-880-00	Maintenance Expense>Payroll Taxes	16,334.00			16,334.00	18,386.00
75-881-00	Maintenance Expense>Workers Comp	7,208.00			7,208.00	7,245.00
75-882-00	Maintenance Expense>Health Insurance	3,380.00			3,380.00	5,153.00
75-883-00	Maintenance Expense>Other Benefits	40,462.00		(40,462.00)	0.00	0.00
			RJE - 3	(40,462.00)		
76-227-00	Utility Expense>Gas	67,135.00			67,135.00	62,221.00
76-228-00	Utility Expense>Electric	142,297.00			142,297.00	139,741.00
76-229-00	Utility Expense>Water/Sewer	77,522.00			77,522.00	70,199.00
80-101-00	Admin Expense>Provider Tax	624,421.00			624,421.00	634,240.00
80-162-00	Admin Expense>Insurance - General Liability & Other	78,661.00			78,661.00	68,606.00
80-163-00	Admin Expense>Insurance - EPLI	2,339.00			2,339.00	1,690.00
80-164-00	Admin Expense>Surety Bond	273.00			273.00	500.00
80-165-00	Admin Expense>Insurance - Property	14,644.00			14,644.00	10,675.00
80-183-00	Admin Expense>Supplies	10,395.00			10,395.00	10,720.00
80-183-34	Admin Expense>Supplies>COVID19	30.00			30.00	11.00
80-183-38	Admin Expense>Supplies>Strike	472.00			472.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	558.00			558.00	0.00
80-208-00	Admin Expense>Equip-Rental	749.00			749.00	903.00
80-208-34	Admin Expense>Equip-Rental>COVID19	41.00			41.00	0.00
80-209-00	Admin Expense>Postage	1,303.00			1,303.00	1,157.00
80-209-34	Admin Expense>Postage>COVID19	92.00			92.00	0.00
80-210-00	Admin Expense>Internet	1,750.00			1,750.00	2,100.00
80-230-00	Admin Expense>Data Processing	74,981.00			74,981.00	64,761.00
80-231-00	Admin Expense>Telephone	17,664.00		(1,833.00)	15,831.00	14,423.00
			RJE - 2	(1,833.00)		
80-232-00	Admin Expense>Cable TV	6,408.00			6,408.00	6,513.00
80-233-00	Admin Expense>Seminars	105.00			105.00	265.00
80-234-00	Admin Expense>Licenses	1,028.00			1,028.00	735.00
80-235-00	Admin Expense>Dues & Subscriptions	2,830.00		(2,431.00)	399.00	270.00
			RJE - 4	(2,431.00)		
80-236-00	Admin Expense>Travel	1,962.00			1,962.00	1,419.00
80-236-04	Admin Expense>Travel>Allowable	3,936.00			3,936.00	3,767.00
80-236-34	Admin Expense>Travel>COVID19	23.00			23.00	28.00
80-236-38	Admin Expense>Travel>Strike	26,030.00			26,030.00	0.00
80-238-00	Admin Expense>Legal Fees	7,484.00		6,276.00	13,760.00	15,836.00
			RJE - 6	6,276.00		
80-238-34	Admin Expense>Legal Fees>COVID19	25.00			25.00	0.00
80-239-00	Admin Expense>Accounting Fees	71,912.00		(56,400.00)	15,512.00	27,535.00
			RJE - 5	(56,400.00)		
80-239-34	Admin Expense>Accounting Fees>COVID19	(2,137.00)			(2,137.00)	5,435.00
80-240-00	Admin Expense>Professional Fees	134,240.00		50,124.00	184,364.00	171,885.00
			RJE - 5	56,400.00		
			RJE - 6	(6,276.00)		
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00			8,000.00	0.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	55,000.00			55,000.00	0.00
80-243-00	Admin Expense>Late Fees	220.00			220.00	620.00
80-244-00	Admin Expense>Bank Fees	58,943.00			58,943.00	58,980.00
80-245-38	Admin Expense>Background Checks>Strike	2,869.00			2,869.00	0.00
80-247-00	Admin Expense>Corporate Tax	160.00			160.00	300.00
80-249-00	Admin Expense>Recruiting	1,071.00			1,071.00	948.00
80-250-00	Admin Expense>Marketing & Advertising	21,393.00			21,393.00	21,256.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	(360.00)			(360.00)	6,335.00
80-700-00	Admin Expense>Contracted Service	20,491.00		18,389.00	38,880.00	22,709.00
			RJE - 8	18,389.00		
80-700-34	Admin Expense>Contracted Service>COVID19	240.00			240.00	0.00
80-811-80	Admin Expense>Director>Wages	108,291.00			108,291.00	120,674.00
80-812-80	Admin Expense>Assistant Director>Wages	5,214.00			5,214.00	5,229.00
80-839-80	Admin Expense>Admissions>Wages	99,203.00			99,203.00	115,234.00
80-840-80	Admin Expense>Business Office>Wages	139,707.00			139,707.00	137,297.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2021	9/30/2020
80-840-92	Admin Expense>Business Office>PTO Accrual	(40.00)			(40.00)	(23.00)
80-842-80	Admin Expense>Marketing>Wages	36,349.00			36,349.00	33,362.00
80-880-00	Admin Expense>Payroll Taxes	33,215.00			33,215.00	35,324.00
80-881-00	Admin Expense>Workers Comp	14,649.00			14,649.00	13,967.00
80-882-00	Admin Expense>Health Insurance	6,730.00			6,730.00	9,923.00
80-883-00	Admin Expense>Other Benefits	82,554.00		(82,554.00)	0.00	0.00
			RJE - 3	(82,554.00)		
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		41,585.00	41,585.00	45,590.00
			RJE - 3	41,585.00		
85-245-00	Employee Benefits Expense>Background Checks	0.00		3,935.00	3,935.00	744.00
			RJE - 3	3,935.00		
85-255-79	Employee Benefits Expense>Pension>Union	0.00		345,035.00	345,035.00	345,472.00
			RJE - 3	345,035.00		
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		905,530.00	905,530.00	984,509.00
			RJE - 3	905,530.00		
91-121-00	Property Expense>Rent	349,182.00			349,182.00	367,138.00
91-161-00	Property Expense>RE Taxes	147,636.00			147,636.00	154,971.00
91-261-00	Property Expense>Personal Prop Taxes	15,671.00			15,671.00	10,647.00
92-000-00	Depreciation Expense	106,342.00			106,342.00	86,041.00
93-000-00	Amortization Expense	4,974.00			4,974.00	8,526.00
94-000-00	Interest Expense	33,621.00			33,621.00	75,108.00
98-999-99	Prior Period Adjustment	(32,056.00)			(32,056.00)	0.00
Marcum 101	Dentist	0.00		4,920.00	4,920.00	7,200.00
			RJE - 1	4,920.00		
Marcum 102	Cell Phone	0.00		1,833.00	1,833.00	0.00
			RJE - 2	1,833.00		
Marcum 109	Employee Food	0.00		648.00	648.00	514.00
			RJE - 3	648.00		
Marcum 110	Employee Relations	0.00		1,956.00	1,956.00	638.00
			RJE - 3	1,956.00		
Marcum 111	Discriminatory Bonus	0.00		15,271.00	15,271.00	17,630.00
			RJE - 3	15,271.00		
Marcum 113	Subscriptions	0.00		2,431.00	2,431.00	5,072.00
			RJE - 4	2,431.00		
Marcum 120	Tax Form 720	0.00			0.00	67.00
			RJE - 3	0.00		
Marcum 121	Indirect COVID Expense	0.00		69.00	69.00	5,705.00
			RJE - 3	69.00		
Marcum 122	Admin&General>COVID Related Expense	0.00		2,300.00	2,300.00	11,250.00
			RJE - 3	2,300.00		
Marcum 123	Holiday Party	0.00			0.00	2,045.00
			RJE - 3	0.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at Waterbury, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
80-811-80	Admin Expense>Director>Wages	108,291.00		0.00	108,291.00	120,674.00
Subtotal [2]	Administrators	108,291.00		0.00	108,291.00	120,674.00
Subgroup : [3]	Assistant Administrator					
80-812-80	Admin Expense>Assistant Director>Wages	5,214.00		0.00	5,214.00	5,229.00
Subtotal [3]	Assistant Administrator	5,214.00		0.00	5,214.00	5,229.00
Subgroup : [4]	Other Administrative Salaries					
75-838-80	Maintenance Expense>Security Desk>Wages	77,507.00		0.00	77,507.00	93,655.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	248.00		0.00	248.00	(639.00)
80-840-80	Admin Expense>Business Office>Wages	139,707.00		0.00	139,707.00	137,297.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(40.00)		0.00	(40.00)	(23.00)
Subtotal [4]	Other Administrative Salaries	217,422.00		0.00	217,422.00	230,290.00
Subgroup : [5A]	Head Dietitian					
70-833-80	Dietary Expense>Dielician>Wages	73,235.00		0.00	73,235.00	80,760.00
70-833-92	Dietary Expense>Dielician>PTO Accrual	(1,069.00)		0.00	(1,069.00)	171.00
Subtotal [5A]	Head Dietitian	72,166.00		0.00	72,166.00	80,931.00
Subgroup : [5B]	Food Service Supervisor					
70-811-80	Dietary Expense>Director>Wages	69,940.00		0.00	69,940.00	52,114.00
70-811-92	Dietary Expense>Director>PTO Accrual	644.00		0.00	644.00	1,112.00
Subtotal [5B]	Food Service Supervisor	70,584.00		0.00	70,584.00	53,226.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	319,048.00		0.00	319,048.00	316,345.00
70-831-92	Dietary Expense>Aide>PTO Accrual	2,699.00		0.00	2,699.00	1,468.00
70-832-80	Dietary Expense>Cook>Wages	157,688.00		0.00	157,688.00	150,176.00
70-832-92	Dietary Expense>Cook>PTO Accrual	3,827.00		0.00	3,827.00	2,361.00
Subtotal [5C]	Dietary Workers	483,262.00		0.00	483,262.00	470,350.00
Subgroup : [6B]	Other Housekeeping Workers					
72-831-80	Housekeeping Expense>Aide>Wages	318,662.00		0.00	318,662.00	276,226.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	1,416.00		0.00	1,416.00	1,737.00
Subtotal [6B]	Other Housekeeping Workers	320,078.00		0.00	320,078.00	277,963.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	56,172.00		0.00	56,172.00	64,757.00
75-811-92	Maintenance Expense>Director>PTO Accrual	0.00		0.00	0.00	(72.00)
Subtotal [7A]	Engineer or Chief of Maintenance	56,172.00		0.00	56,172.00	64,685.00
Subgroup : [7B]	Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	58,046.00		0.00	58,046.00	56,440.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(348.00)		0.00	(348.00)	(168.00)
Subtotal [7B]	Other Maintenance Workers	57,698.00		0.00	57,698.00	56,272.00
Subgroup : [8B]	Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	126,087.00		0.00	126,087.00	171,635.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,484.00)		0.00	(1,484.00)	773.00
Subtotal [8B]	Other Laundry Workers	124,603.00		0.00	124,603.00	172,408.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	130,540.00		0.00	130,540.00	116,358.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00		0.00	0.00	(1,797.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	99,852.00		0.00	99,852.00	88,701.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(683.00)		0.00	(683.00)	2,572.00
Subtotal [12A]	Director of Nurses/Assistant Director	229,709.00		0.00	229,709.00	205,834.00
Subgroup : [12B1]	RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	88,149.00		0.00	88,149.00	81,134.00
60-808-92	Nursing Expense>RN>PTO Accrual	946.00		0.00	946.00	1,157.00
60-809-80	Nursing Expense>RN Supervisor>Wages	420,417.00		0.00	420,417.00	420,993.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(1,570.00)		0.00	(1,570.00)	3,700.00
Subtotal [12B1]	RNs - Direct Care	507,942.00		0.00	507,942.00	506,984.00
Subgroup : [12B2]	RNs - Administrative					
61-814-80	Nursing Admin Expense>Central Supply>Wages	43,391.00		0.00	43,391.00	42,820.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	699.00		0.00	699.00	1,102.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	153,240.00		0.00	153,240.00	151,049.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	2,085.00		0.00	2,085.00	(1,663.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,696.00		0.00	71,696.00	71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	46,507.00		0.00	46,507.00	45,215.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	158.00		0.00	158.00	(42.00)
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	28,867.00		0.00	28,867.00	29,637.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	165.00		0.00	165.00	0.00

Subtotal [12B2]	RNs - Administrative	346,808.00	0.00	346,808.00	340,011.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	1,487,024.00	0.00	1,487,024.00	1,639,712.00
60-805-92	Nursing Expense>LPN>PTO Accrual	5,865.00	0.00	5,865.00	(3,910.00)
Subtotal [12C1]	LPNs - Direct Care	1,492,889.00	0.00	1,492,889.00	1,635,802.00
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,762,759.00	0.00	1,762,759.00	1,922,417.00
60-801-92	Nursing Expense>CNA>PTO Accrual	19,114.00	0.00	19,114.00	(7,431.00)
Subtotal [12D]	Aides and Attendants	1,781,873.00	0.00	1,781,873.00	1,914,986.00
Subgroup : [12H]	Recreation Workers				
71-811-80	Activity Expense>Director>Wages	57,455.00	0.00	57,455.00	59,790.00
71-811-92	Activity Expense>Director>PTO Accrual	2,145.00	0.00	2,145.00	(53.00)
71-831-80	Activity Expense>Aide>Wages	19,951.00	0.00	19,951.00	33,016.00
71-831-92	Activity Expense>Aide>PTO Accrual	(567.00)	0.00	(567.00)	(179.00)
Subtotal [12H]	Recreation Workers	78,984.00	0.00	78,984.00	92,574.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	73,701.00	0.00	73,701.00	76,514.00
69-811-92	Social Services Expense>Director>PTO Accrual	(194.00)	0.00	(194.00)	1,835.00
69-830-80	Social Services Expense>Assistant>Wages	25,326.00	0.00	25,326.00	25,250.00
Subtotal [12M]	Social Workers/Case Management	98,833.00	0.00	98,833.00	103,599.00
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	36,349.00	0.00	36,349.00	33,362.00
Subtotal [12N]	Marketing	36,349.00	0.00	36,349.00	33,362.00
Subgroup : [12O]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	32,004.00	0.00	32,004.00	32,196.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(2,041.00)	0.00	(2,041.00)	(331.00)
80-839-80	Admin Expense>Admissions>Wages	99,203.00	0.00	99,203.00	115,234.00
Subtotal [12O]	Other	129,166.00	0.00	129,166.00	147,099.00
Total [10-A]	Salaries and Wages	6,218,043.00	0.00	6,218,043.00	6,512,279.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
Marcum 101	Dentist	0.00	RJE - 1	4,920.00	4,920.00
Subtotal [2]	Dentist	0.00		4,920.00	4,920.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	13,056.00	0.00	13,056.00	13,056.00
Subtotal [3]	Pharmacist	13,056.00	0.00	13,056.00	13,056.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	250,750.00	0.00	250,750.00	237,840.00
Subtotal [5A]	PT - Resident Care	250,750.00	0.00	250,750.00	237,840.00
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	0.00		0.00	24,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	24,000.00		24,000.00	0.00
Subtotal [8A]	Medical Director	24,000.00		24,000.00	24,000.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	77,376.00		77,376.00	70,103.00
Subtotal [9A]	ST - Resident Care	77,376.00		77,376.00	70,103.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	186,486.00		186,486.00	187,865.00
Subtotal [10A]	OT - Resident Care	186,486.00		186,486.00	187,865.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-34	Nursing Expense>Contracted Service>COVID19	0.00		0.00	1,820.00
Subtotal [11A1]	RN's - Direct Care	0.00		0.00	1,820.00
Subgroup : [11C]	Aides				
60-700-38	Nursing Expense>Contracted Service>Strike	110,699.00		110,699.00	0.00
Subtotal [11C]	Aides	110,699.00		110,699.00	0.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	50,145.00	RJE - 1	(4,920.00)	45,225.00
60-206-34	Nursing Expense>Clinical Services>COVID19	0.00		0.00	14,173.00
60-212-00	Nursing Expense>Clinical Consultants	18,000.00		18,000.00	13,500.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,250.00		2,250.00	0.00
Subtotal [12]	Other	70,395.00		(4,920.00)	65,475.00
Total [13-B]	Professional Fees	732,762.00		0.00	732,762.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	165,334.00		165,334.00	156,573.00

69-881-00	Social Services Expense>Workers Comp	3,728.00	0.00	3,728.00	3,508.00
70-881-00	Dielary Expense>Workers Comp	23,583.00	0.00	23,583.00	20,424.00
71-881-00	Activity Expense>Workers Comp	2,970.00	0.00	2,970.00	3,133.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	16,765.00	0.00	16,765.00	15,264.00
75-881-00	Maintenance Expense>Workers Comp	7,208.00	0.00	7,208.00	7,245.00
80-881-00	Admin Expense>Workers Comp	14,649.00	0.00	14,649.00	13,967.00
Subtotal [1A1]	Workmen's Compensation	234,237.00	0.00	234,237.00	220,114.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	373,736.00	0.00	373,736.00	400,024.00
69-880-00	Social Services Expense>Payroll Taxes	8,435.00	0.00	8,435.00	8,932.00
70-880-00	Dietary Expense>Payroll Taxes	53,231.00	0.00	53,231.00	52,142.00
71-880-00	Activity Expense>Payroll Taxes	6,659.00	0.00	6,659.00	7,991.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	37,862.00	0.00	37,862.00	38,809.00
75-880-00	Maintenance Expense>Payroll Taxes	16,334.00	0.00	16,334.00	18,396.00
80-880-00	Admin Expense>Payroll Taxes	33,215.00	0.00	33,215.00	35,324.00
Subtotal [1A4]	Social Security (FICA)	529,472.00	0.00	529,472.00	561,618.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	76,530.00	0.00	76,530.00	111,401.00
69-882-00	Social Services Expense>Health Insurance	1,718.00	0.00	1,718.00	2,499.00
70-882-00	Dielary Expense>Health Insurance	10,908.00	0.00	10,908.00	14,541.00
71-882-00	Activity Expense>Health Insurance	1,411.00	0.00	1,411.00	2,232.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	7,703.00	0.00	7,703.00	10,855.00
75-882-00	Maintenance Expense>Health Insurance	3,380.00	0.00	3,380.00	5,153.00
80-882-00	Admin Expense>Health Insurance	6,730.00	0.00	6,730.00	9,923.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00	905,530.00	905,530.00	984,509.00
Subtotal [1A5]	Health Insurance	108,380.00	905,530.00	1,013,910.00	1,141,113.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Union	0.00	345,035.00	345,035.00	345,472.00
Subtotal [1A7]	Pensions	0.00	345,035.00	345,035.00	345,472.00
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	929,305.00	(929,305.00)	0.00	0.00
69-883-00	Social Services Expense>Other Benefits	21,007.00	(21,007.00)	0.00	0.00
70-883-00	Dietary Expense>Other Benefits	132,288.00	(132,288.00)	0.00	0.00
71-883-00	Activity Expense>Other Benefits	16,668.00	(16,668.00)	0.00	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	94,045.00	(94,045.00)	0.00	0.00
75-883-00	Maintenance Expense>Other Benefits	40,462.00	(40,462.00)	0.00	0.00
80-245-38	Admin Expense>Background Checks>Strike	2,869.00	0.00	2,869.00	0.00
80-883-00	Admin Expense>Other Benefits	82,554.00	(82,554.00)	0.00	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	41,585.00	41,585.00	45,590.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	3,935.00	3,935.00	744.00
Marcum 120	Tax Form 720	0.00	0.00	0.00	67.00
Subtotal [1A9]	Other	1,319,198.00	(1,270,809.00)	48,389.00	46,401.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	71,912.00	(56,400.00)	15,512.00	27,535.00
80-239-34	Admin Expense>Accounting Fees>COVID19	(2,137.00)	0.00	(2,137.00)	5,435.00
Subtotal [1D]	Accounting and Auditing	69,775.00	(56,400.00)	13,375.00	32,970.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	7,484.00	6,276.00	13,760.00	15,836.00
80-238-34	Admin Expense>Legal Fees>COVID19	25.00	0.00	25.00	0.00
Subtotal [1E]	Legal	7,509.00	6,276.00	13,785.00	15,836.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	10,395.00	0.00	10,395.00	10,720.00
80-183-34	Admin Expense>Supplies>COVID19	30.00	0.00	30.00	11.00
80-183-38	Admin Expense>Supplies>Strike	472.00	0.00	472.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	558.00	0.00	558.00	0.00
80-208-00	Admin Expense>Equip-Rental	749.00	0.00	749.00	903.00
80-208-34	Admin Expense>Equip-Rental>COVID19	41.00	0.00	41.00	0.00
Subtotal [1G]	Office Supplies	12,245.00	0.00	12,245.00	11,634.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	17,664.00	(1,833.00)	15,831.00	14,423.00
Subtotal [1H1]	Telephone and Telegraph	17,664.00	(1,833.00)	15,831.00	14,423.00

Subgroup : [1H2]	Cellular Phones and Beepers					
Marcum 102	Cell Phone	0.00	RJE - 2	1,833.00	1,833.00	0.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00		1,833.00	1,833.00	0.00
Subgroup : [1J]	Corporation Business Taxes					
80-247-00	Admin Expense>Corporate Tax	160.00		0.00	160.00	300.00
Subtotal [1J]	Corporation Business Taxes	160.00		0.00	160.00	300.00
Subgroup : [1K3]	Resident Day User Fee					
80-101-00	Admin Expense>Provider Tax	624,421.00		0.00	624,421.00	634,240.00
Subtotal [1K3]	Resident Day User Fee	624,421.00		0.00	624,421.00	634,240.00
Total [15]	Expenditures Other than Salaries	2,923,061.00		(70,368.00)	2,852,693.00	3,024,121.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [1]	Resident Travel and Entertainment					
60-213-00	Nursing Expense>Transportation	40.00		0.00	40.00	373.00
Subtotal [1]	Resident Travel and Entertainment	40.00		0.00	40.00	373.00
Subgroup : [4]	Employee Travel					
80-236-00	Admin Expense>Travel	1,962.00		0.00	1,962.00	1,419.00
80-236-04	Admin Expense>Travel>Allowable	3,936.00		0.00	3,936.00	3,767.00
80-236-34	Admin Expense>Travel>COVID19	23.00		0.00	23.00	28.00
80-236-38	Admin Expense>Travel>Strike	26,030.00		0.00	26,030.00	0.00
Subtotal [4]	Employee Travel	31,951.00		0.00	31,951.00	5,214.00
Subgroup : [5]	Education Expense					
60-204-00	Nursing Expense>Training & Education	473.00		0.00	473.00	3,366.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00		0.00	1,152.00	25.00
80-233-00	Admin Expense>Seminars	105.00		0.00	105.00	265.00
Subtotal [5]	Education Expense	1,730.00		0.00	1,730.00	3,656.00
Subgroup : [M1]	Advertising Help Wanted					
80-249-00	Admin Expense>Recruiting	1,071.00		0.00	1,071.00	948.00
Subtotal [M1]	Advertising Help Wanted	1,071.00		0.00	1,071.00	948.00
Subgroup : [M3]	Advertising Other					
80-250-00	Admin Expense>Marketing & Advertising	21,393.00		0.00	21,393.00	21,256.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	(360.00)		0.00	(360.00)	6,335.00
Subtotal [M3]	Advertising Other	21,033.00		0.00	21,033.00	27,591.00
Subgroup : [M7]	Postage					
80-209-00	Admin Expense>Postage	1,303.00		0.00	1,303.00	1,157.00
80-209-34	Admin Expense>Postage>COVID19	92.00		0.00	92.00	0.00
Subtotal [M7]	Postage	1,395.00		0.00	1,395.00	1,157.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
80-235-00	Admin Expense>Dues & Subscriptions	2,830.00	RJE - 4	(2,431.00)	399.00	270.00
Subtotal [M8]	Dues and Membership Fees to Professional Associat	2,830.00		(2,431.00)	399.00	270.00
Subgroup : [M9]	Subscriptions					
Marcum 113	Subscriptions	0.00	RJE - 4	2,431.00	2,431.00	5,072.00
Subtotal [M9]	Subscriptions	0.00		2,431.00	2,431.00	5,072.00
Subgroup : [M11]	Services Provided by Contract					
80-210-00	Admin Expense>Internet	1,750.00		0.00	1,750.00	2,100.00
80-230-00	Admin Expense>Data Processing	74,981.00		0.00	74,981.00	64,761.00
80-240-00	Admin Expense>Professional Fees	134,240.00	RJE - 5	50,124.00	184,364.00	171,885.00
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00	RJE - 6	56,400.00	8,000.00	0.00
80-700-00	Admin Expense>Contracted Service	20,491.00		(6,276.00)	38,880.00	22,709.00
80-700-34	Admin Expense>Contracted Service>COVID19	240.00	RJE - 8	18,389.00	240.00	0.00
Subtotal [M11]	Services Provided by Contract	239,702.00		68,513.00	308,215.00	261,455.00
Subgroup : [M13]	Other					
80-234-00	Admin Expense>Licenses	1,028.00		0.00	1,028.00	735.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	55,000.00		0.00	55,000.00	0.00
80-243-00	Admin Expense>Late Fees	220.00		0.00	220.00	620.00
80-244-00	Admin Expense>Bank Fees	58,943.00		0.00	58,943.00	58,980.00
Marcum 109	Employee Food	0.00	RJE - 3	648.00	648.00	514.00
Marcum 110	Employee Relations	0.00		648.00	1,956.00	638.00
Marcum 111	Discriminatory Bonus	0.00	RJE - 3	1,956.00	1,956.00	17,630.00
Marcum 122	Admin&General>COVID Related Expense	0.00	RJE - 3	15,271.00	15,271.00	11,250.00
Marcum 123	Holiday Party	0.00	RJE - 3	2,300.00	2,300.00	2,045.00
Subtotal [M13]	Other	115,191.00		20,175.00	135,366.00	92,412.00

Total [16]	Expenditures Other than Salaries (cont'd) - Admin. ar	414,943.00	88,688.00	503,631.00	398,148.00
Group : [18]					
Subgroup : [2A1]					
70-177-00	Dietary Expense>Supplements	22,089.00	0.00	22,089.00	33,618.00
70-178-00	Dietary Expense>Food	231,828.00	0.00	231,828.00	225,141.00
70-178-34	Dietary Expense>Food>COVID19	0.00	0.00	0.00	3,376.00
70-178-38	Dietary Expense>Food>Strike	998.00	0.00	998.00	0.00
71-178-00	Activity Expense>Food	1,207.00	0.00	1,207.00	377.00
Subtotal [2A1]	Raw Food	256,122.00	0.00	256,122.00	262,512.00
Subgroup : [2A2]					
70-183-00	Dietary Expense>Supplies	40,498.00	0.00	40,498.00	20,712.00
70-183-34	Dietary Expense>Supplies>COVID19	1,178.00	0.00	1,178.00	1,260.00
Subtotal [2A2]	Non-Food Supplies	41,676.00	0.00	41,676.00	21,972.00
Subgroup : [2A3]					
70-184-00	Dietary Expense>Minor Equip & Supplies	1,350.00	0.00	1,350.00	0.00
Subtotal [2A3]	Other	1,350.00	0.00	1,350.00	0.00
Subgroup : [2B]					
70-700-00	Purchased Services	89.00	0.00	89.00	0.00
Subtotal [2B]	Purchased Services	89.00	0.00	89.00	0.00
Total [18]	Dietary Basis for Allocation of Costs	299,237.00	0.00	299,237.00	284,484.00
Group : [19]					
Subgroup : [3B]					
73-700-00	Laundry Expense>Contracted Service	(213.00)	0.00	(213.00)	480.00
73-700-34	Laundry Expense>Contracted Service>COVID19	1,004.00	0.00	1,004.00	0.00
Subtotal [3B]	Purchased Services	791.00	0.00	791.00	480.00
Subgroup : [3C]					
73-183-00	Laundry Expense>Supplies	9,900.00	0.00	9,900.00	7,887.00
Subtotal [3C]	Other	9,900.00	0.00	9,900.00	7,887.00
Total [19]	Laundry-Basis for Allocation of Costs	10,691.00	0.00	10,691.00	8,367.00
Group : [20]					
Subgroup : [4C]					
72-183-00	Housekeeping and Resident Care Basis for Allocation of Costs	23,030.00	0.00	23,030.00	27,728.00
72-183-34	Housekeeping Expense>Supplies>COVID19	90.00	0.00	90.00	975.00
Subtotal [4C]	Other	23,120.00	0.00	23,120.00	28,703.00
Subgroup : [5A2]					
Purchased from					
62-000-00	Pharmacy Expense	9.00	0.00	9.00	48.00
62-145-00	Pharmacy Expense>RX	198,647.00	0.00	198,647.00	219,343.00
Subtotal [5A2]	Purchased from	198,656.00	0.00	198,656.00	219,391.00
Subgroup : [5B]					
Medicine Cabinet Drugs					
62-222-00	Pharmacy Expense>OTC	1,340.00	0.00	1,340.00	683.00
Subtotal [5B]	Medicine Cabinet Drugs	1,340.00	0.00	1,340.00	683.00
Subgroup : [5E2]					
64-223-00	Oxygen - Other	3,014.00	0.00	3,014.00	4,663.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	0.00	0.00	0.00	2,440.00
Subtotal [5E2]	Oxygen - Other	3,014.00	0.00	3,014.00	7,103.00
Subgroup : [5F]					
X-Rays and related radiological					
64-225-00	Other Ancillary Expense>Radiology	15,003.00	0.00	15,003.00	4,083.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	0.00	0.00	0.00	5,916.00
Subtotal [5F]	X-Rays and related radiological	15,003.00	0.00	15,003.00	9,999.00
Subgroup : [5H]					
Laboratory					
64-224-00	Other Ancillary Expense>Lab	15,884.00	0.00	15,884.00	32,176.00
64-224-34	Other Ancillary Expense>Lab>COVID19	(3.00)	0.00	(3.00)	1,800.00
Subtotal [5H]	Laboratory	15,881.00	0.00	15,881.00	33,976.00
Subgroup : [5I]					
Recreation					
71-183-00	Activity Expense>Supplies	3,524.00	0.00	3,524.00	2,997.00
71-183-34	Activity Expense>Supplies>COVID19	6.00	0.00	6.00	0.00
71-202-00	Activity Expense>Resident Missing Items	268.00	0.00	268.00	10.00
71-700-00	Activity Expense>Contracted Service	1,705.00	0.00	1,705.00	3,095.00
80-232-00	Admin Expense>Cable TV	6,408.00	0.00	6,408.00	6,513.00
Subtotal [5I]	Recreation	11,911.00	0.00	11,911.00	12,615.00
Subgroup : [5L]					
Other					
60-183-00	Nursing Expense>Supplies	126,800.00	0.00	126,800.00	132,274.00
60-183-34	Nursing Expense>Supplies>COVID19	52,855.00	0.00	52,855.00	34,488.00
60-184-00	Nursing Expense>Minor Equip & Supplies	3,168.00	0.00	3,168.00	0.00
60-185-00	Nursing Expense>Inconvenience Supplies	102.00	0.00	102.00	307.00
60-205-00	Nursing Expense>Sanitation & Incineration	767.00	0.00	767.00	779.00
60-208-00	Nursing Expense>Equip-Rental	35,322.00	0.00	35,322.00	37,304.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	0.00	0.00	0.00	7,239.00

60-230-00	Nursing Expense>Data Processing	19,744.00	0.00	19,744.00	14,439.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,012.00	0.00	3,012.00	794.00
Marcum 121	Indirect COVID Expense	0.00	69.00	69.00	5,705.00
			69.00		
Subtotal [5L]	Other	241,770.00	69.00	241,839.00	233,329.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	510,695.00	69.00	510,764.00	545,799.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	3,207.00	0.00	3,207.00	50.00
70-207-00	Dietary Expense>Repairs & Maint	1,901.00	0.00	1,901.00	956.00
75-207-00	Maintenance Expense>Repairs & Maint	38,947.00	0.00	38,947.00	43,302.00
Subtotal [6A]	Repairs and Maintenance	44,055.00	0.00	44,055.00	44,308.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	67,135.00	0.00	67,135.00	62,221.00
Subtotal [6B]	Heat	67,135.00	0.00	67,135.00	62,221.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	142,297.00	0.00	142,297.00	139,741.00
Subtotal [6C]	Light & Power	142,297.00	0.00	142,297.00	139,741.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	77,522.00	0.00	77,522.00	70,199.00
Subtotal [6D]	Water	77,522.00	0.00	77,522.00	70,199.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	15,104.00	0.00	15,104.00	8,306.00
75-183-34	Maintenance Expense>Supplies>COVID19	41.00	0.00	41.00	33.00
75-183-38	Maintenance Expense>Supplies>Strike	94.00	0.00	94.00	0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	7,710.00	0.00	7,710.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	31,315.00	0.00	31,315.00	32,243.00
75-208-00	Maintenance Expense>Equip-Rental	87.00	0.00	87.00	0.00
75-217-00	Maintenance Expense>Extermination	1,524.00	0.00	1,524.00	1,095.00
75-218-00	Maintenance Expense>Snow Removal	10,375.00	0.00	10,375.00	4,626.00
75-219-00	Maintenance Expense>Landscaping	1,421.00	0.00	1,421.00	5,569.00
75-220-00	Maintenance Expense>Fire Drill	2,982.00	0.00	2,982.00	3,208.00
75-700-00	Maintenance Expense>Contracted Service	22,806.00	(18,389.00)	4,417.00	20,531.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	7,211.00	0.00	7,211.00	28,906.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00	0.00	5,000.00	0.00
Subtotal [6F]	Other	105,670.00	(18,389.00)	87,281.00	104,517.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	106,342.00	0.00	106,342.00	86,041.00
Subtotal [7D]	Movable Equipment	106,342.00	0.00	106,342.00	86,041.00
Subgroup : [8A]	Organization Expense				
93-000-00	Amortization Expense	4,974.00	0.00	4,974.00	8,526.00
Subtotal [8A]	Organization Expense	4,974.00	0.00	4,974.00	8,526.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rental	349,182.00	0.00	349,182.00	367,138.00
Subtotal [9]	Rental Payments	349,182.00	0.00	349,182.00	367,138.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	147,636.00	0.00	147,636.00	154,971.00
Subtotal [10B]	Real estate taxes paid by lessor	147,636.00	0.00	147,636.00	154,971.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	15,671.00	0.00	15,671.00	10,647.00
Subtotal [10C]	Personal property taxes	15,671.00	0.00	15,671.00	10,647.00
Total [22]	Maintenance and Property	1,060,484.00	(18,389.00)	1,042,095.00	1,048,309.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	33,621.00	0.00	33,621.00	75,108.00
Subtotal [12D]	Other Interest Expense	33,621.00	0.00	33,621.00	75,108.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	14,644.00	0.00	14,644.00	10,675.00
Subtotal [14A]	Insurance on Property	14,644.00	0.00	14,644.00	10,675.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	78,661.00	0.00	78,661.00	68,606.00
80-163-00	Admin Expense>Insurance - EPLI	2,339.00	0.00	2,339.00	1,690.00
80-164-00	Admin Expense>Surety Bond	273.00	0.00	273.00	500.00
Subtotal [14C3]	Other	81,273.00	0.00	81,273.00	70,796.00
Total [27]	Interest and Insurance	129,538.00	0.00	129,538.00	156,579.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				

40-111-00	Room & Board Revenue>Medicaid	(8,171,223.00)	0.00	(8,171,223.00)	(7,521,134.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(8,171,223.00)</u>	<u>0.00</u>	<u>(8,171,223.00)</u>	<u>(7,521,134.00)</u>
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(3,061,713.00)	0.00	(3,061,713.00)	(3,209,007.00)
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(3,061,713.00)</u>	<u>0.00</u>	<u>(3,061,713.00)</u>	<u>(3,209,007.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	(2,130.00)	0.00	(2,130.00)	33,701.00
Subtotal [3B]	Medicare room and board contractual allowance	<u>(2,130.00)</u>	<u>0.00</u>	<u>(2,130.00)</u>	<u>33,701.00</u>
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(414,769.00)	0.00	(414,769.00)	(262,838.00)
40-105-00	Room & Board Revenue>HMO	(278,171.00)	0.00	(278,171.00)	(361,394.00)
40-109-00	Room & Board Revenue>Hospice	(81,815.00)	0.00	(81,815.00)	(289,147.00)
Subtotal [4A]	Private-pay residents and other	<u>(774,755.00)</u>	<u>0.00</u>	<u>(774,755.00)</u>	<u>(913,379.00)</u>
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	0.00	0.00	0.00	807.00
Subtotal [4B]	Private-pay room and board contractual allowance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>807.00</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(165,818.00)	0.00	(165,818.00)	(174,035.00)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(165,818.00)</u>	<u>0.00</u>	<u>(165,818.00)</u>	<u>(174,035.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	165,818.00	0.00	165,818.00	174,035.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	<u>165,818.00</u>	<u>0.00</u>	<u>165,818.00</u>	<u>174,035.00</u>
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(194,884.00)	0.00	(194,884.00)	(218,091.00)
42-103-00	PT Revenue>Medicare B	(103,058.00)	0.00	(103,058.00)	(93,860.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(297,942.00)</u>	<u>0.00</u>	<u>(297,942.00)</u>	<u>(311,951.00)</u>
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	194,884.00	0.00	194,884.00	217,115.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	<u>194,884.00</u>	<u>0.00</u>	<u>194,884.00</u>	<u>217,115.00</u>
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-105-00	PT Revenue>HMO	(18,896.00)	0.00	(18,896.00)	(33,247.00)
42-111-00	PT Revenue>Medicaid	(160,077.00)	0.00	(160,077.00)	(67,840.00)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(178,973.00)</u>	<u>0.00</u>	<u>(178,973.00)</u>	<u>(121,087.00)</u>
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	35,702.00	0.00	35,702.00	22,187.00
42-111-01	PT Revenue>Medicaid>C/A	160,077.00	0.00	160,077.00	87,840.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	<u>195,779.00</u>	<u>0.00</u>	<u>195,779.00</u>	<u>110,027.00</u>
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(82,120.00)	0.00	(82,120.00)	(107,905.00)
44-103-00	ST Revenue>Medicare B	(31,388.00)	0.00	(31,388.00)	(34,411.00)
44-103-01	ST Revenue>Medicare B>C/A	0.00	0.00	0.00	476.00
Subtotal [8A]	Speech Therapy - Medicare	<u>(113,508.00)</u>	<u>0.00</u>	<u>(113,508.00)</u>	<u>(141,840.00)</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	82,120.00	0.00	82,120.00	107,905.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	<u>82,120.00</u>	<u>0.00</u>	<u>82,120.00</u>	<u>107,905.00</u>
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>HMO	(5,524.00)	0.00	(5,524.00)	(29,799.00)
44-111-00	ST Revenue>Medicaid	(80,800.00)	0.00	(80,800.00)	(34,211.00)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(86,324.00)</u>	<u>0.00</u>	<u>(86,324.00)</u>	<u>(64,010.00)</u>
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	14,894.00	0.00	14,894.00	21,896.00
44-111-01	ST Revenue>Medicaid>C/A	80,800.00	0.00	80,800.00	34,211.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	<u>95,694.00</u>	<u>0.00</u>	<u>95,694.00</u>	<u>56,107.00</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(163,826.00)	0.00	(163,826.00)	(186,003.00)
43-103-00	OT Revenue>Medicare B	(57,282.00)	0.00	(57,282.00)	(63,643.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(221,108.00)</u>	<u>0.00</u>	<u>(221,108.00)</u>	<u>(249,646.00)</u>
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	164,279.00	0.00	164,279.00	187,380.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	<u>164,279.00</u>	<u>0.00</u>	<u>164,279.00</u>	<u>187,380.00</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-105-00	OT Revenue>HMO	(21,691.00)	0.00	(21,691.00)	(26,902.00)
43-111-00	OT Revenue>Medicaid	(95,685.00)	0.00	(95,685.00)	(58,471.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(117,376.00)</u>	<u>0.00</u>	<u>(117,376.00)</u>	<u>(85,373.00)</u>
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	33,767.00	0.00	33,767.00	20,153.00
43-111-01	OT Revenue>Medicaid>C/A	95,685.00	0.00	95,685.00	58,471.00

Subtotal [9D]	Occupational Therapy - Non-medicare Contractual A1	129,452.00	0.00	129,452.00	78,624.00
Subgroup : [10A]	Other - Medicare				
47-102-34	Other Ancillary Rev>Medicare A>Covid19	(126.00)	0.00	(126.00)	0.00
47-103-00	Other Ancillary Rev>Medicare B	(137.00)	0.00	(137.00)	(4,561.00)
52-102-00	Revenue Adjustments>Medicare A	(172.00)	0.00	(172.00)	2,929.00
Subtotal [10A]	Other - Medicare	(435.00)	0.00	(435.00)	(1,632.00)
Subgroup : [10B]	Other - Non-medicare				
47-105-00	Other Ancillary Rev>HMO	51.00	0.00	51.00	(49.00)
47-111-00	Other Ancillary Rev>Medicaid	0.00	0.00	0.00	(785.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00	0.00	0.00	785.00
47-111-34	Other Ancillary Rev>Medicaid>COVID19	(84.00)	0.00	(84.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	(310,891.00)	0.00	(310,891.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(275,814.00)	0.00	(275,814.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	(24,781.00)	0.00	(24,781.00)	0.00
52-106-00	Revenue Adjustments>Medicare HMO	(3,934.00)	0.00	(3,934.00)	0.00
52-109-00	Revenue Adjustments>Hospice	(1,363.00)	0.00	(1,363.00)	(1,666.00)
52-111-00	Revenue Adjustments>Medicaid	(520.00)	0.00	(520.00)	(57,803.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(2,588.00)	0.00	(2,588.00)	0.00
52-123-00	Revenue Adjustments>Ancillary	3,640.00	0.00	3,640.00	0.00
Subtotal [10B]	Other - Non-medicare	(616,284.00)	0.00	(616,284.00)	(69,518.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(82.00)	0.00	(82.00)	(14.00)
Subtotal [15]	Interest Income	(82.00)	0.00	(82.00)	(14.00)
Subgroup : [18]	Other Revenue				
51-034-34	Other Rev>PPP>COVID19	(1,295,200.00)	0.00	(1,295,200.00)	0.00
51-100-00	Other Rev>Miscellaneous	(3,555.00)	0.00	(3,555.00)	(1,081.00)
51-818-00	Other Rev>Medical Records	(339.00)	0.00	(339.00)	(178.00)
98-999-99	Prior Period Adjustment	(32,056.00)	0.00	(32,056.00)	0.00
Subtotal [18]	Other Revenue	(1,331,150.00)	0.00	(1,331,150.00)	(1,259.00)
Total [30]	Statement of Revenue	(14,110,795.00)	0.00	(14,110,795.00)	(11,898,184.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	(574.00)	0.00	(574.00)	(115,163.00)
10-014-00	Cash>Petty Cash Facility	300.00	0.00	300.00	300.00
10-015-00	Cash>Petty Cash PNA	1,212.00	0.00	1,212.00	1,210.00
10-050-91	Cash>WFPayroll>Waterbury	6,264.00	0.00	6,264.00	2,083.00
10-060-91	Cash>Resident Trust>Waterbury	95,080.00	0.00	95,080.00	76,082.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	5,000.00
10-080-91	Cash>WFNonGovt>Waterbury	64,361.00	0.00	64,361.00	0.00
10-090-91	Cash>WFOperating>Waterbury	9,743.00	0.00	9,743.00	36,618.00
Subtotal [A1]	Cash	181,386.00	0.00	181,386.00	6,130.00
Subgroup : [A2]	Resident A/R				
11-102-00	Accounts Receivable>Medicare A	421,261.00	0.00	421,261.00	623,289.00
11-104-00	Accounts Receivable>Private	176,609.00	0.00	176,609.00	86,572.00
11-105-00	Accounts Receivable>HMO	64,911.00	0.00	64,911.00	103,384.00
11-109-00	Accounts Receivable>Hospice	24,149.00	0.00	24,149.00	66,915.00
11-111-00	Accounts Receivable>Medicaid	1,816,455.00	0.00	1,816,455.00	1,481,596.00
11-112-00	Accounts Receivable>Income	20,338.00	0.00	20,338.00	42,326.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(15,515.00)	0.00	(15,515.00)	(35,567.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	(33,934.00)	0.00	(33,934.00)	35,402.00
11-123-00	Accounts Receivable>Ancillary	54,141.00	0.00	54,141.00	93,347.00
Subtotal [A2]	Resident A/R	2,528,415.00	0.00	2,528,415.00	2,497,264.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	3,354.00	0.00	3,354.00	2,529.00
12-124-00	Prepaid Expenses>Insurance	144,585.00	0.00	144,585.00	29,543.00
12-126-00	Prepaid Expenses>Taxes	46,615.00	0.00	46,615.00	43,193.00
12-881-00	Prepaid Expenses>Workers Comp	0.00	0.00	0.00	91,987.00
Subtotal [A5]	Prepaid Expenses	194,554.00	0.00	194,554.00	167,252.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	534,871.00	0.00	534,871.00	432,309.00
14-137-01	Fixed Asset>Capital Lease>Copier	33,700.00	0.00	33,700.00	33,700.00
15-131-00	Accum Depn>Leasehold Improvements	(154,036.00)	0.00	(154,036.00)	(84,876.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(66,026.00)	0.00	(66,026.00)	(57,081.00)
Subtotal [B4]	Leasehold Improvements	348,509.00	0.00	348,509.00	324,052.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	80,248.00	0.00	80,248.00	56,680.00
14-133-00	Fixed Assets>Medical Equipment	45,512.00	0.00	45,512.00	39,258.00
14-134-00	Fixed Assets>Computer Hardware	42,199.00	0.00	42,199.00	42,199.00
14-135-00	Fixed Assets>Computer Software	8,526.00	0.00	8,526.00	8,026.00
14-305-00	Fixed Assets>Sales Use Tax	2,126.00	0.00	2,126.00	2,126.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(47,776.00)	0.00	(47,776.00)	(33,220.00)
15-133-00	Accum Depn>Medical Equipment	(27,492.00)	0.00	(27,492.00)	(20,554.00)
15-134-00	Accum Depn>Computer Hardware	(40,221.00)	0.00	(40,221.00)	(34,953.00)
15-135-00	Accum Depn>Computer Software	(7,375.00)	0.00	(7,375.00)	(6,329.00)
15-305-00	Accum Depn>Sales Use Tax	(1,595.00)	0.00	(1,595.00)	(1,167.00)

Subtotal [B6]	Movable Equipment	54,152.00	0.00	54,152.00	52,066.00
Subgroup : [B8]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	113,856.00	0.00	113,856.00	113,856.00
Subtotal [B9]	Other Fixed Assets	113,856.00	0.00	113,856.00	113,856.00
Subgroup : [D1]	Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	5,305.00	0.00	5,305.00	5,305.00
Subtotal [D1]	Deferred Deposits	5,305.00	0.00	5,305.00	5,305.00
Subgroup : [D2]	Escrow Deposits				
17-283-06	Other Assets>Escrow>Tax	33,734.00	0.00	33,734.00	42,314.00
17-283-64	Other Asset>Escrow>Replacement Reserve	226,644.00	0.00	226,644.00	226,644.00
17-283-67	Other Assets>Escrow>Insurance	23,250.00	0.00	23,250.00	23,250.00
Subtotal [D2]	Escrow Deposits	283,628.00	0.00	283,628.00	292,208.00
Subgroup : [D3]	Organization Expense				
17-000-00	Deferred Financing Costs	42,630.00	0.00	42,630.00	42,630.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(43,341.00)	0.00	(43,341.00)	(38,367.00)
Subtotal [D3]	Organization Expense	(711.00)	0.00	(711.00)	4,263.00
Subgroup : [D4]	Goodwill				
16-000-00	Goodwill	694,573.00	0.00	694,573.00	694,573.00
Subtotal [D4]	Goodwill	694,573.00	0.00	694,573.00	694,573.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-40	Due To/(From)>Salmon Brook	0.00	0.00	0.00	(839.00)
27-000-41	Due To/(From)>Sky View	0.00	0.00	0.00	320.00
27-000-53	Due To/(From)>Woodlake	170.00	0.00	170.00	0.00
27-000-88	Due To/(From)>New Haven	124,818.00	0.00	124,818.00	141,148.00
27-000-89	Due To/(From)>Prospect	49,034.00	0.00	49,034.00	60,341.00
27-000-90	Due To/(From)>West Haven	34,943.00	0.00	34,943.00	35,365.00
27-000-92	Due To/(From)>Regal Care Management Group	1,144,353.00	0.00	1,144,353.00	1,145,856.00
27-316-00	Due To/(From)>Fairview al Greenwich	828.00	0.00	828.00	(6,918.00)
27-317-00	Due To/(From)>Fairview Management	0.00	0.00	0.00	643.00
27-400-00	Due to/(from)>Ell Miris	63,524.00	0.00	63,524.00	(170,558.00)
Subtotal [D6]	Loans to Owners or Related Parties	1,417,670.00	0.00	1,417,670.00	1,203,358.00
Subgroup : [D7]	Other Assets				
13-127-00	Due From>Old Owner	57,272.00	0.00	57,272.00	60,244.00
27-000-82	Due To/(From)>Saugus	0.00	0.00	0.00	123.00
27-111-00	Due To/(From)>Medicaid	120,403.00	0.00	120,403.00	106,282.00
27-174-00	Due To/(From)>Olher L&E	13,927.00	0.00	13,927.00	13,927.00
27-328-00	Due To/(From)>Michelle Cortina	10,835.00	0.00	10,835.00	0.00
28-127-00	Due To>Old Owner	5,866.00	0.00	5,866.00	5,866.00
Subtotal [D7]	Other Assets	208,303.00	0.00	208,303.00	186,442.00
Total [31-32]	Assets	6,029,640.00	0.00	6,029,640.00	5,546,769.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
20-000-00	Accounts Payable	(489,763.00)	0.00	(489,763.00)	(697,003.00)
21-150-00	Other Current Payables>Union Dues W/H	0.00	0.00	0.00	(1,357.00)
21-350-00	Other Current Payables>Resident Funds	(95,080.00)	0.00	(95,080.00)	(76,082.00)
21-353-00	Other Current Payables>Resident Refunds	0.00	0.00	0.00	(3,385.00)
21-600-00	Other Current Payables>Disputed AP	(16,643.00)	0.00	(16,643.00)	(19,704.00)
21-884-00	Other Current Payable>Disability & Olher Insurance	(20.00)	0.00	(20.00)	(20.00)
Subtotal [A1]	Trade A/P	(601,506.00)	0.00	(601,506.00)	(797,551.00)
Subgroup : [A2]	Notes Payable (Current)				
22-000-34	Note Payable>PPP Loan>COVID19	0.00	0.00	0.00	(1,295,200.00)
Subtotal [A2]	Notes Payable (Current)	0.00	0.00	0.00	(1,295,200.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(184,963.00)	0.00	(184,963.00)	(33,533.00)
23-157-00	Accrued Expenses>PTO	(187,474.00)	0.00	(187,474.00)	(154,195.00)
Subtotal [A4]	Accrued Payroll	(372,437.00)	0.00	(372,437.00)	(187,728.00)
Subgroup : [A7]	Medicare Final Settlement Payable				
27-102-00	Due To/(From)>Medicare A	(758.00)	0.00	(758.00)	(4,413.00)
Subtotal [A7]	Medicare Final Settlement Payable	(758.00)	0.00	(758.00)	(4,413.00)
Subgroup : [A12]	Other Current Liabilities				
24-000-00	Accrued Expenses	(192,062.00)	0.00	(192,062.00)	(158,742.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(5,329.00)	0.00	(5,329.00)	(5,329.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	24,077.00	0.00	24,077.00	15,322.00
24-158-00	Accrued Expenses>Utilities (Assumed)	(20,255.00)	0.00	(20,255.00)	(20,255.00)
24-162-00	Accrued Expenses>Insurance - General Liabilify & Other	(22,915.00)	0.00	(22,915.00)	(17,783.00)
24-165-00	Accrued Expenses>Insurance - Property	(5,380.00)	0.00	(5,380.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(18,395.00)	0.00	(18,395.00)	(13,489.00)
24-881-00	Accrued Expenses>Workers Comp	(101,598.00)	0.00	(101,598.00)	(124,031.00)
24-882-00	Accrued Expenses>Health Insurance	(104,781.00)	0.00	(104,781.00)	(29,003.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(944,612.00)	0.00	(944,612.00)	(769,250.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(281,660.00)	0.00	(281,660.00)	(465,193.00)
Subtotal [A12]	Other Current Liabilities	(1,672,910.00)	0.00	(1,672,910.00)	(1,587,753.00)

Subgroup : [B3]	Loans from Owners or Related Parties				
27-000-50	Due To/From>Sharon	(20.00)	0.00	(20.00)	0.00
27-000-87	Due To/From>Torrington	(6,065.00)	0.00	(6,065.00)	(6,278.00)
27-000-93	Due To/From>RC Holdings	(1,233,360.00)	0.00	(1,233,360.00)	(1,781,210.00)
27-000-95	Due To/From>Norwich	0.00	0.00	0.00	(23,601.00)
27-000-96	Due To/From>New London	(752.00)	0.00	(752.00)	(2,533.00)
27-109-00	Due To/From>Hospice	(356.00)	0.00	(356.00)	0.00
27-152-00	Due To/From>Employee	(8,665.00)	0.00	(8,665.00)	(8,468.00)
27-172-00	Due To/From>Vendor	(40,369.00)	0.00	(40,369.00)	(36,262.00)
27-315-00	Due To/From>Fairview at Southport	(2,107.00)	0.00	(2,107.00)	5,005.00
Subtotal [B3]	Loans from Owners or Related Parties	(1,291,694.00)	0.00	(1,291,694.00)	(1,833,347.00)
Subgroup : [B4]	Other Long-Term Liabilities				
27-000-77	Due To/From>TSM Holdings	0.00	0.00	0.00	(2,178.00)
27-000-78	Due To/From>Maplewood	0.00	0.00	0.00	(13,793.00)
27-000-83	Due To/From>Twin Oaks	0.00	0.00	0.00	(906.00)
27-105-00	Due To/From>HMO	(21,054.00)	0.00	(21,054.00)	(17,294.00)
27-112-00	Due To/From>Income	(11,548.00)	0.00	(11,548.00)	(11,548.00)
27-169-00	Due To/From>Regal Realty	(2,703,652.00)	0.00	(2,703,652.00)	(2,120,688.00)
27-199-00	Due To>Patient Spend Down	(2,154.00)	0.00	(2,154.00)	(2,154.00)
Subtotal [B4]	Other Long-Term Liabilities	(2,738,408.00)	0.00	(2,738,408.00)	(2,168,561.00)
Total [33-34]	Liabilities	(6,677,713.00)	0.00	(6,677,713.00)	(7,874,553.00)
Group : [35]	Equity				
Subgroup : [B1]	Owner's Capital				
31-000-86	Partner's Equity>All Partners>Capital Draws	134,658.00	0.00	134,658.00	3,026.00
Subtotal [B1]	Owner's Capital	134,658.00	0.00	134,658.00	3,026.00
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	2,324,756.00	0.00	2,324,756.00	1,621,381.00
Subtotal [B5]	Cumulated Earnings	2,324,756.00	0.00	2,324,756.00	1,621,381.00
Total [35]	Equity	2,459,414.00	0.00	2,459,414.00	1,624,407.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups		0.00	0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at Waterbury, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dental expenses to the correct line of the cost report		D.01		
Marcum 101	Denlist		4,920.00	
60-206-00	Nursing Expense>Clinical Services			4,920.00
Total			4,920.00	4,920.00
Reclassifying Journal Entries JE # 2				
To reclass cell phone expense from the telephone line		N.01a		
Marcum 102	Cell Phone		1,833.00	
80-231-00	Admin Expense>Telephone			1,833.00
Total			1,833.00	1,833.00
Reclassifying Journal Entries JE # 3				
To reclass other employee benefits		E.05a		
85-200-79	Employee Benefits Expense>Training Fund>Union		41,585.00	
85-245-00	Employee Benefits Expense>Background Checks		3,935.00	
85-255-79	Employee Benefits Expense>Pension>Union		345,035.00	
85-260-79	Employee Benefits Expense>Welfare>Union		905,530.00	
Marcum 109	Employee Food		648.00	
Marcum 110	Employee Relations		1,956.00	
Marcum 111	Discriminatory Bonus		15,271.00	
Marcum 121	Indirect COVID Expense		69.00	
Marcum 122	Admin&General>COVID Related Expense		2,300.00	
61-883-00	Nursing Admin Expense>Other Benefits		929,305.00	
69-883-00	Social Services Expense>Other Benefits		21,007.00	
70-883-00	Dietary Expense>Other Benefits		132,288.00	
71-883-00	Activity Expense>Other Benefits		16,668.00	
74-883-00	Housekeeping & Laundry Expense>Other Benefits		94,045.00	
75-883-00	Maintenance Expense>Other Benefits		40,462.00	
80-883-00	Admin Expense>Other Benefits		82,554.00	
60-883-00	Nursing Expense>Other Benefits			
Marcum 120	Tax Form 720			
Marcum 123	Holiday Party			
Total			1,316,329.00	1,316,329.00
Reclassifying Journal Entries JE # 4				
To reclass subscriptions to the correct lines of cost report.		D.01		
Marcum 113	Subscriptions		2,431.00	
80-235-00	Admin Expense>Dues & Subscriptions			2,431.00
Total			2,431.00	2,431.00
Reclassifying Journal Entries JE # 5				
To Reclass Professional Fees From Accounting Fees		E.02		
80-240-00	Admin Expense>Professional Fees		56,400.00	
80-239-00	Admin Expense>Accounting Fees			56,400.00
Total			56,400.00	56,400.00
Reclassifying Journal Entries JE # 6				
To reclass Legal Fees from Professional Fees		E.03		
80-238-00	Admin Expense>Legal Fees		6,276.00	
80-240-00	Admin Expense>Professional Fees			6,276.00
Total			6,276.00	6,276.00
Reclassifying Journal Entries JE # 8				
To reclass admin contracted services into correct line of the cost report.		D.01		
80-700-00	Admin Expense>Contracted Service		18,389.00	
75-700-00	Maintenance Expense>Contracted Service			18,389.00
Total			18,389.00	18,389.00
Total Reclassifying Journal Entries				
Total All Journal Entries				
			1,406,578.00	1,406,578.00
			1,406,578.00	1,406,578.00



Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date:
Run Date: 1/13/2022
Name of Workpaper: VHCL CLKST

Provider Name: RegalCare at Waterbury, LLC
Provider Number: 000009001
Period Ended: 9/30/21

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: