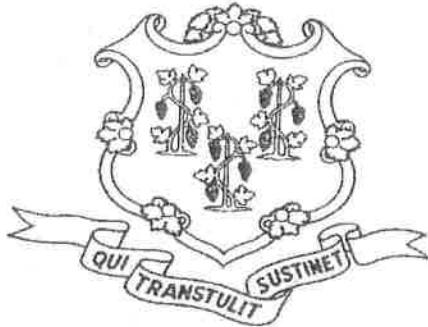


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) WAT OPCO, LLC dba Woodlake at Tolland	
Address (No. & Street, City, State, Zip Code) 26 Shenipsit Lake Road, Tolland, CT 06084	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 7/1/2021	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2433	RHNS	(Specify)	Medicare Provider 07-5382
Medicaid Provider Numbers:	CCNH 20991	RHNS	ICF-IID	

For Department Use Only

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-1 Rev.9/2002

General Information

Name of Facility (as licensed) WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	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 WAT OPCO, LLC dba Woodlake at Tolland [facility name], for the cost report period beginning July 1, 2021 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) Nicotra Redd		Printed Name (Owner) Rachel Shakow	
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 WAT OPCO, LLC dba Woodlake at Tolland	Period Covered:	From 7/1/2021	To 9/30/2021																																													
Address of Facility 26 Shenipsit Lake Road, Tolland, CT 06084																																																
Report Prepared By Marcum LLP	Phone Number 203-781-9680	Date 2/14/2022																																														
<table><thead><tr><th>Item</th><th>Total</th><th>CCNH</th><th>RHNS</th><th>(Specify)</th></tr></thead><tbody><tr><td>1. Dietary wages paid</td><td>\$</td><td></td><td></td><td></td></tr><tr><td>2. Laundry wages paid</td><td>\$</td><td></td><td></td><td></td></tr><tr><td>3. Housekeeping wages paid</td><td>\$</td><td></td><td></td><td></td></tr><tr><td>4. Nursing wages paid</td><td>\$</td><td></td><td></td><td></td></tr><tr><td>5. All other wages paid</td><td>\$</td><td></td><td></td><td></td></tr><tr><td>6. Total Wages Paid</td><td>\$</td><td></td><td></td><td></td></tr><tr><td>7. Total salaries paid</td><td>\$</td><td></td><td></td><td></td></tr><tr><td>8. Total Wages and Salaries Paid (As per page 10 of Report)</td><td>\$</td><td></td><td></td><td></td></tr></tbody></table>				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)	\$			
Item	Total	CCNH	RHNS	(Specify)																																												
1. Dietary wages paid	\$																																															
2. Laundry wages paid	\$																																															
3. Housekeeping wages paid	\$																																															
4. Nursing wages paid	\$																																															
5. All other wages paid	\$																																															
6. Total Wages Paid	\$																																															
7. Total salaries paid	\$																																															
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$																																															

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-872-2999	Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) WAT OPCO, LLC dba Woodlake at Tolland		Address (No. & Street, City, State, Zip) 26 Shenipsit Lake Road, Tolland, CT 06084	
License Numbers:	CCNH 2433	RHNS	(Specify)
Type of Facility (Check appropriate box(es)) <div style="display: flex; justify-content: space-around; align-items: center;"> <input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) </div>			
Type of Ownership (Check appropriate box)		<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust	
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year? <div style="display: flex; justify-content: space-around; align-items: center;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully. </div>			
Rachel Shakow purchased the Facility from Prospect ECHN Eldercare Services, Inc. Effective 7/1/2021.			
Administrator			
Name of Administrator Nicotra Redd		Nursing Home Administrator's License No.:	2037
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name		License No.:	

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General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page of
WAT OPCO, LLC dba Woodlake at Tolland	2433	9/30/2021	3 37
Legal Name of Partnership/LLC	Business Address		State(s) and/or Town(s) in Which Registered
WAT OPCO, LLC dba Woodlake at Tolland	26 Shenipsit Lake Road, Tolland, CT 06084		CT
Name of Partners/Members	Business Address	Title	% Owned
Rachel Shakow	324 N Eighth Street, Edison, NJ 08817	Owner	91
WAT Investor LLC	675 3RD AVENUE FLOOR 8, NEW YORK, NY, 10017	Owner	9

General Information and Questionnaire

Corporate Owners

General Information and Questionnaire

Individual Proprietorship

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	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

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General Information and Questionnaire
Related Parties*

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	Report for Year Ended 9/30/2021	Page 4	of 37				
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No			If "Yes," provide the Name/Address and complete the information on Page 11 of the report.					
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No			If "Yes," provide the following information:					
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13 Line B5a	77,268	77,268
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13 Line B9a	24,743	24,743
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13 Line B10a	68,495	68,495
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

State of Connecticut

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General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	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 ?

Yes

○ No

Total *** 3,095

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

** Attach copies of newly acquired leases.

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



AZTEC LEASING, INC.
 DEPT 321
 PO Box 509015
 SAN DIEGO, CA 92150-9015
 PHONE (619) 443-6363

CONTRACT INVOICE

Invoice Number: IN31938
Invoice Date: 10/27/2021
Account Number: WO02
Balance Due: \$0.00

Bill To: WAT OPCO LLC
 26 SHENIPSIT LAKE RD
 TOLLAND, CT 06084

Customer: WAT OPCO LLC dba Woodlake at Tolland
 26 SHENIPSIT LAKE RD
 TOLLAND, CT 06084

Account No	Payment Terms	Due Date	Invoice Total	Balance Due
WO02	Net 15 Days	11/11/2021	\$1,500.00	\$0.00
Invoice Remarks				
Contract Number	Contact	Contract Amount	P.O. Number	
ECS129-01		\$1,500.00		
Contract Remarks				

Inv's paid with ACH debit scheduled for 28th of each month.

Summary:

Contract base rate charge for the 10/5/2021 to 11/4/2021 billing period	\$1,500.00
	<u>\$1,500.00</u>

Detail:

Equipment included under this contract

Kyocera/KM3655IDN

Number	Serial Number	Base Adj.	Location
EQ17762	R4P1374304	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084
EQ17763	R4P1374309	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084
EQ17764	R4P1374314	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084
EQ17765	R4P1374303	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084

Kyocera/KP3145DN

Number	Serial Number	Base Adj.	Location
EQ17766	R4H1120544	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084
EQ17767	R4H1120532	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084

Kyocera/KT4053CI

Number	Serial Number	Base Adj.	Location
EQ17761	RH20601318	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084

****Effective 4/28/21, we have a new remit-to address. Please update your records.****

If you have any questions, please call us at (619) 443-6363 or email us at
 Billing@AztecLeasingCorp.com.

Paid by ACH with : XXXXXXXXXXXX8897 - Checking

DEPT 321 PO BOX 509015 SAN DIEGO, CA 92150-9015 (619) 443-6363

ACH

Invoice SubTotal	\$1,500.00
Tax:	\$0.00
Invoice Total	\$1,500.00
Balance Due:	\$0.00

General Information and Questionnaire Accounting Basis

Name of Facility WAT OPCO, LLC dba Woodlake a	License No. 2433	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	
2	
3	
4	

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$

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 Cogency Global	800-221-0102
2	
3	
4	
5	

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

Address (No. & Street, City, State, Zip Code)
1 122 E 42nd St 18th fl, New York, NY 10168
2
3
4
5

Services Provided by This Firm (*describe fully*)

1	Formation Filing and Statutory Representation / Amendment Filing	\$	875
2		\$	
3		\$	
4		\$	
5		\$	
	Charge for Services Provided		
		\$	875

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

Page 15 Line 1e

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Schedule of Resident Statistics

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland			License No. 2433			Report for Year Ended 9/30/2021				Page 8 of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	130	130			130	130						
B. On last day of THIS report period	130	130							130	130		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	115	115			115	115						
B. As of midnight of THIS report period	117	117							117	117		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,768	2,768							2,768	2,768		
B. Medicaid (Conn.)	5,426	5,426							5,426	5,426		
C. Medicaid (other states)												
D. Private Pay	1,279	1,279							1,279	1,279		
E. State SSI for RCH												
F. Other (Specify) HMO & Hospice	880	880							880	880		
G. Total Care Days During Period (3A thru F)	10,353	10,353							10,353	10,353		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	1	1							1	1		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	10,354	10,354							10,354	10,354		

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Schedule of Resident Statistics (Cont'd)

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	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.

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

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

Item	Medicare	Medicaid	Self-Pay			Other State Assisted		
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	16	71		30				
Per Diem Rate								
a. One bed rm.	Various	292.89		514.00				
b. Two bed rms.	Various	292.89		482.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL		CCNH	RHNS	(Specify)
	A. Medicare - Part B	589	589		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		7	7		
2. Restorative Treatments		64	64		
C. Other		3,733	3,733		
D. Total Physical Therapy Treatments		4,393	4,393		

8. Total Number of Speech Therapy Treatments	TOTAL		CCNH	RHNS	(Specify)
	A. Medicare - Part B	91	91		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		1	1		
2. Restorative Treatments		10	10		
C. Other		585	585		
D. Total Speech Therapy Treatments		687	687		

9. Total Number of Occupational Therapy Treatments	TOTAL		CCNH	RHNS	(Specify)
	A. Medicare - Part B	419	419		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		8	8		
2. Restorative Treatments		71	71		
C. Other		3,376	3,376		
D. Total Occupational Therapy Treatments		3,874	3,874		

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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)	28,398	471					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)							
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	49,096	2,791					
5. Dietary Service							
a. Head Dietitian	13,274	414					
b. Food Service Supervisor	25,707	763					
c. Dietary Workers	95,755	5,042					
6. Housekeeping Service							
a. Head Housekeeper							
b. Other Housekeeping Workers	67,454	3,745					
7. Repairs & Maintenance Services							
a. Engineer or Chief of Maintenance	22,159	492					
b. Other Maintenance Workers							
8. Laundry Service							
a. Supervisor							
b. Other Laundry Workers							
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	35,780	614					
b. RN							
1. Direct Care	220,336	5,125					
2. Administrative**	154,040	4,355					
c. LPN							
1. Direct Care	212,638	6,195					
2. Administrative**							
d. Aides and Attendants	437,199	20,098					
e. Physical Therapists							
f. Speech Therapists							
g. Occupational Therapists							
h. Recreation Workers	17,882	927					
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	48,664	1,743					
n. Marketing							
o. Other (Specify)							
See Attached Schedule	29,066	1,141					
A-13. Total Salary Expenditures	1,457,448	53,916					

* 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)

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

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland				License No. 2433		Report for Year Ended 9/30/2021			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* 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.

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**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	
WAT OPCO, LLC dba Woodlake at Tolland			2433		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***										
Rodolfo Parra (7/1/21-8/31/21)	14,539			Non Discriminatory	Administrator	202	A2			
Nicotra Redd (8/31/21-9/30/21)	13,859			Non Discriminatory	Administrator	269	A2			
Section IV - Assistant Administrators										

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

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

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

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B. Report of Expenditures - Professional Fees

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	Report for Year Ended 9/30/2021		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	3,001	91			
2. Dentist	1,740	19			
3. Pharmacist					
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	77,268	1,111			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)					
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	24,743	355			
b. Other					
10. Occupational Therapist					
a. Resident Care	68,495	984			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides	773,304	12,909			
d. Other					
12. Other (Specify) See Attached Schedule	67,960	359			
B-13 Total Fees Paid in Lieu of Salaries	1,016,511	15,828			

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

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

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

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

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland		License No. 2433	Report for Year Ended 9/30/2021		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Matthew Fazackerly, N/A	Contract Dietary	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management, 174 Scott Rd, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Allison Coons, N/A	MDS Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HC Consulting, PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
KHP Consulting Services LLC: 40 Lacey Road, Bethany CT 06524	Nursing Consultant Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas, 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medwiz, 167 Route 304 Bardonia NY 10954	Peripheral / Midline Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Aya Healthcare: 5930 Cornerstone Crt W, Suite 300, San Diego, CA 92121	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care, 3303 Main Street, Stratford CT 06614	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Paramount Healthcare Services, Inc: 3 Courthouse Lane, Unit 2, Chelmsford MA 01824	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Yamba Care: 2 Burlington Woods Drive, Suite 100, Burlington MA 01803	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Genic Healthcare Inc: 104 Interchange Plaza, Suite 100, Monroe NJ 08831	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Cardie Dorvil: 15 Chambers Street, Waterbury CT 06708	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Norton and Associates, 868 Ashley Blvd, New Bedford, MA 02745	Contract Dietary	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

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C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	41,986	41,986		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$	146,721	146,721		
5. Health Insurance	\$	216,181	216,181		
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$	555	555		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$	42,860	42,860		
d. Accounting and Auditing	\$				
e. Legal (<i>Services should be fully described on Page 7</i>)	\$	875	875		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	7,476	7,476		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	3,824	3,824		
2. Cellular Phones	\$	14	14		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$	151,239	151,239		
Subtotal	\$	611,731	611,731		

* 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	\$ -	\$ -	\$ -

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

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	Report for Year Ended 9/30/2021		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	611,731	611,731		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$	5,326	5,326		
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	9,156	9,156		
5. Education Expenses Related to Seminars and Conventions	\$	90	90		
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>)	\$	201	201		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	1,930	1,930		
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	\$	418	418		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	67,400	67,400		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	4,675	4,675		
<i>C-14 Total Administrative & General Expenditures</i>	\$	700,927	700,927		

* 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 Pg 28)	\$ 1,930		
Total Other Advertising	\$ 1,930	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Activity Expense>Resident Missing Items (Disallowed on Pg 28a)	\$ 270		
Admin Expense>Licenses	580		
Admin Expense>Late Fees (Disallowed on Pg 28a)	207		
Bank Charges (Disallowed on Pg 28a)	60		
Discriminatory Bonus (Disallowed on Pg 28a)	1,410		
Employee Food (Disallowed on Pg 28a)	2,036		
Employee Relations (Disallowed on Pg 28a)	112		
Total Other Administrative and General	\$ 4,675	\$ -	\$ -

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Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
WAT OPCO, LLC dba Woodlake at Tolla	2433	9/30/2021	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	Report for Year Ended 9/30/2021		Page of 18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 94,745	94,745		
2. Non-Food Supplies	\$ 7,158	7,158		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____			
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 101,903	101,903		
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.

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

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	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)	\$	28,450	28,450	
c. Other (Specify)	\$			
3D. Total Laundry Expenditures (3a + b + c)	\$	28,450	28,450	
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.

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

Name of Facility	License No.	Report for Year Ended		Page	of
	2433	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$			
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt.	\$			
C. Other (<i>Specify</i>) Other Housekeeping Supplies		\$ 10,333	10,333		
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 10,333	10,333		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from McKesson		\$ 102,471	102,471		
b. Medicine Cabinet Drugs		\$ 821	821		
c. Medical and Therapeutic Supplies		\$			
d. Ambulance/Limousine***		\$			
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 1,401	1,401		
f. X-rays and Related Radiological Procedures***		\$ 6,103	6,103		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h. Laboratory***		\$ 1,800	1,800		
i. Recreation		\$ 4,885	4,885		
j. Direct Management Services*		\$			
k. Indirect Management Services*		\$			
l. Other (<i>Specify</i>)****		\$ 56,485	56,485		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)		\$ 173,966	173,966		

* 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

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

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland			License No. 2433	Report for Year Ended 9/30/2021			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			
		Yes	No			CCNH	RHNS	(Specify)	
Angelica Linen	PO Box 532268, Atlanta GA 30353	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	28,450			19 3b
LTC Consulting Services	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing and Fiscal Services	44,911			16 m11
Streamline HR Management	Ste 201 Allentown, PA 18106	<input checked="" type="radio"/>	<input type="radio"/>	N/A	HR Management	3,750			16 m11
On-Time IT Solutions	154 Spring St, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Services	6,546			16 m11
PSL Engineering	523 Wolcott Ln, Orange, CT 06477	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire inspections	2,550			22 6f
Carettech	1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	3,900			16 m11
CWPM	Box 415, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	6,193			22 6f
G&G Property Services	75 Mountain Spring Rd, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	5,229			22 6f
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

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

** Refer to Page 4 for definition of related.

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

**** Contracted services over \$2,520 listed on this page due to prorated length of period

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

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	Report for Year Ended 9/30/2021			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	16,921	16,921			
b. Heat	\$	7,582	7,582			
c. Light & Power	\$	47,294	47,294			
d. Water	\$	8,806	8,806			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	3,095	3,095			
f. Other (<i>itemize</i>)	\$	22,517	22,517			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	106,215	106,215			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	152	152			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	670	670			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	822	822			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	250,000	250,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	64,627	64,627			
c. Personal property taxes	\$	9,708	9,708			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	325,157	325,157			

* 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

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Depreciation Schedule

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland				License No. 2433			Report for Year Ended 9/30/2021				Page 23	of 37
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule) *				9,917		9,917		S/L	Var	152		
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule) *												
D-3. Subtotal	Var	Var	21,475		21,475			S/L	Var	670		
E. Total Depreciation												
											670	822

*Asset additions of new operator only, see rate computation report for historical value of assets

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				

Total additions for Non-Movable Equipment	\$ -	\$ -	*
Deletions:			
Total deletions for Non-Movable Equipment	\$ -	\$ -	**

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

*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 WAT OPCO, LLC dba Woodlake at Tolland			License No. 2433		Report for Year Ended 9/30/2021				Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals	
	Month	Year								
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1.										
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
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.

*** Asset Additions of new operator only, see rate computation report for historical value of assets.

**WAT OPCO Medicaid Cost Report
FIXED ASSET / DEPRECIATION SCHEDULE**

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2020 A/D	2021 Deprec.	2021 A/D	NBV
LEASEHOLD IMPROVEMENTS									
Leasehold Imp.	unit on roof is causing trouble, repairs on controllers and HR1	7/16/2021	S/L	20	3,147	-	39	39	3,108
Leasehold Imp.	thermography scan- panels and transfer switches	8/2/2021	S/L	15	2,595	-	43	43	2,552
Leasehold Imp.	replaced control board	8/30/2021	S/L	15	4,174	-	70	70	4,104
TOTAL LEASEHOLD IMPROVEMENTS 2021					9,917		152	152	9,765
TOTAL LEASEHOLD IMPROVEMENTS					9,917		152	152	9,765
MOVABLE EQUIPMENT									
FFE	locks for med room doors	7/26/2021	S/L	10	2,849	-	71	71	2,778
FFE	illuminated double sided sign with acrylic letters	8/11/2021	S/L	10	13,336	-	334	334	13,002
Computer Hardware	phones and supplies	7/1/2021	S/L	5	5,290	-	265	265	5,025
TOTAL MOVABLE EQUIPMENT 2021					21,475		670	670	20,805
TOTAL MOVABLE EQUIPMENT					21,475		670	670	20,805
TOTAL ASSETS					31,392		822	822	30,570
TOTAL ASSETS PER CR SCHEDULE					31,392		822	822	30,570
TOTAL ASSETS PER TRIAL BALANCE					31,392		41,533	812	30,580
VARIANCE					0		(40,711)	10	(10)
VARIANCE DETAIL					0		-	-	-
(ADD) CIP					0		-	-	-
ROUNDING					0		-	-	-
REVISED VARIANCE					0		(40,711)	10	(10)

F/S vs C/R NBV - Page 31, Line B9 10
F/S vs C/R Depreciation - Page 36, Line F1 40,711

NOTE: Prior operator assets left off this schedule and can be found on the fair rent schedule of the Provider's Rate Computation Report

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

Name of Facility WAT OPCO, LLC dba Woodlake at T	License No. 2433	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 checked="" type="radio"/> Yes	<input 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		12/18/91			
2. Date Structure Completed		02/18/93			
3. If NOT Original Owner, Date of Purchase		N/A			
4. Date of Initial Licensure		02/01/93			
5. Total Licensed Bed Capacity		130			
6. Square Footage		64,800			
7. Acquisition Cost		720,000			
a. Land					
b. Building		7,013,083			
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 9/30/2021					
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 WAT Realty, 675 3RD AVENUE FLOOR 8, NEW YORK, NY, 10017	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease 250,000	

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

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

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$				
14. Insurance						
a. Insurance on Property (buildings only)		\$ 7,587	7,587			
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$ 37,794	37,794			
General Liability / EPLI / Surety Bond						
14d. Total Insurance Expenditures (14a + b + c)		\$ 45,381	45,381			
15. Total All Expenditures (A-13 thru C-14)		\$ 3,966,291	3,966,291			

D. Adjustments to Statement of Expenditures

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland			License No. 2433	Report for Year Ended 9/30/2021		Page 28	of 37
Item No.	Page No.	Line No.	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	\$			
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 68,495	68,495		
7.			Other - See attached Schedule	\$ 2,341	2,341		
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 42,860	42,860		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	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	\$ 2,689	2,689		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 1,930	1,930		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 9,421	9,421		
<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)				\$ 127,736	127,736		

* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L1	Non-Allowable Resident Travel / VP of Corp Affairs Travel	\$ 5,326		
16	m13	Activity Expense>Resident Missing Items	270		
16	m13	Admin Expense>Late Fees	207		
16	m13	Bank Charges	60		
16	m13	Discriminatory Bonus	1,410		
16	m13	Employee Food	2,036		
16	m13	Employee Relations	112		
Total Other A&G Adjustments			\$ 9,421	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2433	9/30/2021		29 37
			Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward \$	127,736	127,736	
<i>Page 20 - Resident Care Supplies***</i>						
27.	20	5a2	Prescription Drugs	\$ 102,471	102,471	
28.			Ambulance/Limousine	\$		
29.	20	5f	X-rays, etc	\$ 6,103	6,103	
30.	20	5h	Laboratory	\$ 1,800	1,800	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 1,401	1,401	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 11,863	11,863	
<i>Page 22 - Maintenance and Property</i>						
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	\$		
<i>Page 27 - Insurance</i>						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
<i>Other - Miscellaneous</i>						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$ 241	241	
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$		
<i>Not For Profit Providers Only</i>						
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$		
49.	<i>Total Amount of Decrease (Items 1 - 48)</i>		\$ 251,615	251,615		

*** 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

**WAT OPCO Medicaid Cost Report
Disallowance Schedule for Cable TV
September 30, 2021**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 3,886 TB Linked

Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (92 Days)	<u>25.21%</u>
Total Allowable Cost	\$ 908

Disallowed Cable TV	<u><u>\$ 2,978</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>)	\$	1,597,129	1,597,129			
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>)	\$	1,671,883	1,671,883			
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$	963,701	963,701			
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$	27,835	27,835			
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(27,835)	(27,835)			
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	\$	106,310	106,310			
b. Physical Therapy - Medicare Contractual Allowance **	\$	(89,045)	(89,045)			
c. Physical Therapy - Non-Medicare	\$	36,036	36,036			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(28,906)	(28,906)			
4. a. Speech Therapy - Medicare	\$	55,120	55,120			
b. Speech Therapy - Medicare Contractual Allowance **	\$	(46,682)	(46,682)			
c. Speech Therapy - Non-Medicare	\$	10,465	10,465			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(8,764)	(8,764)			
5. a. Occupational Therapy - Medicare	\$	90,393	90,393			
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(75,460)	(75,460)			
c. Occupational Therapy - Non-Medicare	\$	28,053	28,053			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(24,461)	(24,461)			
6. a. Other (<i>Specify</i>) - Medicare	\$	13	13			
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$	4,285,785	4,285,785			
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>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$	241	241			
V. Total Other Revenue (1 thru 8)	\$	241	241			
VI. Total All Revenue (III +V)	\$	4,286,026	4,286,026			

* 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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Interest Income

Account

Schedule of Other Revenue

State of Connecticut

Annual Report of Long-Term Care Facility

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G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at To	2433	9/30/2021	31	37
Account				Amount
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)				\$ 261,267
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				\$ 2,394,762
3. Other Accounts Receivable (Excluding Owners or Related Parties)				\$
4. Inventories				\$
5. Prepaid Expenses				\$ 345,850
a. Prepaid Expenses				6,985
b. Prepaid Expenses>Insurance				264,530
c. Prepaid Expenses>Taxes				74,335
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)				\$ 3,001,879
B. Fixed Assets				
1. Land				\$
2. Land Improvements				\$
*Historical Cost				
Accum. Depreciation				Net
3. Buildings				\$
*Historical Cost				
Accum. Depreciation				Net
4. Leasehold Improvements				\$ 9,765
*Historical Cost				
Accum. Depreciation				152 Net
5. Non-Movable Equipment				\$
*Historical Cost				
Accum. Depreciation				Net
6. Movable Equipment				\$ 20,805
*Historical Cost				
Accum. Depreciation				670 Net
7. Motor Vehicles				\$
*Historical Cost				
Accum. Depreciation				Net
8. Minor Equipment-Not Depreciable				\$
9. Other Fixed Assets (<i>itemize</i>)				\$ 10
F/S vs C/R NBV				10
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)				\$ 30,580

* 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

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

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Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at Tol	2433	9/30/2021	32	37
Account				Amount
Total Brought Forward:				\$ 3,032,459
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				\$
2. Escrow Deposits				\$ 106,379
3. Organization Expense	*Historical Cost	193,739		
	Accum. Depreciation	40,722 Net		\$ 153,017
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (itemize)				\$
6. Loans to Owners or Related Parties (itemize)				\$ (261)
Name and Address	Amount	Loan Date		
Do To/From>Various	(261)	Var		
7. Other Assets (itemize)				\$ 408,242
Due From> Old Owner		408,242		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 667,377
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 3,699,836

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

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$ 1,422,265	
2. Notes Payable (<i>itemize</i>)			\$	
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$ 238,517	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$ 458,668	
Accrued Expenses	164,549	Accrued Expenses>Health	47,503	
Accrued Expenses>Insurance - Genel	101,700			
Accrued Expenses>Insurance - Prope	22,766			
Accrued Expenses>Workers Comp	122,150	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$ 2,119,450	

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

(Carry Total forward to next page)

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	34	37
Account			Amount	
			Total Brought Forward:	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$ 1,301,362	
Name and Address of Lender	Amount	Loan Date		
Due To/From>Various			\$ 1,301,362	
Var				
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 1,301,362	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 3,420,812	

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Annual Report of Long-Term Care Facility

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

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period	7/1/2021	thru	9/30/2021	\$ 279,024
7. Total Net Worth			\$	279,024
C. Total Reserves and Net Worth			\$	279,024
D. Total Liabilities, Reserves, and Net Worth			\$	3,699,836

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H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
WAT OPCO, LLC dba Woodlake at Toll	2433	9/30/2021	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2020				\$		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 4,286,026		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 4,007,002		
D. Net Income or Deficit				\$ 279,024		
E. Balance				\$ 279,024		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Page 27				\$ 3,966,291		
F/S vs C/R Depreciation				40,711		
Total Expenses Per CR				\$ 4,007,002		
2. Other (<i>itemize</i>)						
F-3. Total Additions				\$		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 279,024		

I. Preparer's/Reviewer's Certification

Name of Facility WAT OPCO, LLC dba Woodlake at	License No. 2433	Report for Year Ended 9/30/2021	Page 37	of 37
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Check appropriate category

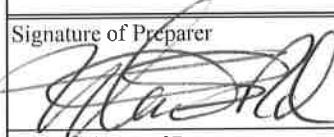
Chronic and Convalescent Nursing
Home only (CCNH)

Rest Home with Nursing
Supervision only (RHNS)

(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 Principal	Date Signed 2/14/22
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Printed Name of Preparer

Matthew S. Bavolack

Address 555 Long Wharf Drive, New Haven, CT 06511	Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia	Phone Number 732-961-8571
Contact Email Address tzippyk@ltccs.com	

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for WAT OPCO Medicaid Cost Report 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 WAT OPCO Medicaid Cost Report. 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 WAT OPCO Medicaid Cost Report and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 14, 2022