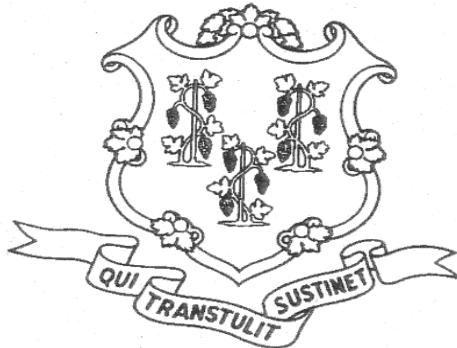


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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 <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 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 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) Craig Dumont		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

Annual Report of Long-Term Care Facility

CSP-1A Rev. 6/95

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 10/1/2019	To 9/30/2020
Address of Facility 177 Whitewood Rd, Waterbury, CT				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/3/2021		
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	9/30/2020	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)			
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No
		If "Yes," explain fully.	
Administrator Name of Administrator Craig Dumont			
		Nursing Home Administrator's License No.:	2086
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

General Information and Questionnaire

Corporate Owners

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020	Page of 3A 37
If this facility is owned or operated as a corporation, provide the following information:			
Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
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 9/30/2020	Page of 3B 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 9/30/2020			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.			
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes <input type="radio"/> No	If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
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	47,189	47,189
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Pg 13 Line B5a	237,840	237,840
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg 13 Line B9a	70,103	70,103
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg 13 Line B10a	187,865	187,865
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation	Pg 15 Line 1a1	220,114	220,114
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15 Line 1a5	1,141,113	1,141,113
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg 27 Line 14a	10,675	10,675
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Pg 27 Line 14c3	68,606	68,606
		<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 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

⊕ No

Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire

Accounting Basis

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Retainer Fee	\$ 11,978
2 Management Advisory Services/Cost Report Prep.	\$ 20,992
3	\$
4	\$
	Charge for Services Provided \$ 32,970

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

Yes No | 15 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 CNH Finance 3 Treasurer of CT 4 5	Telephone Number 860-240-6000 203-742-3057 860-702-3000
--	--

Address (No. & 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	
5	

Services Provided by This Firm (*describe fully*)

1 General health care regulatory	\$ 7,090
2 Legal fees for line of credit(Disallowed on Pg 28)	\$ 3,244
3 Conservatorship/ State Marshal (Disallowed on Pg 28)	\$ 5,502
4	\$
5	\$
	Charge for Services Provided \$ 15,836

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

Yes No | 15 1e

Schedule of Resident Statistics

Name of Facility RegalCare at Waterbury, LLC			License No. 2356				Report for Year Ended 9/30/2020				Page 8 of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					120	120						
A. On last day of PREVIOUS report period	120	120										
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents					105	105						
A. As of midnight of PREVIOUS report period	105	105										
B. As of midnight of THIS report period	84	84							84	84		
3. Total Number of Days Care Provided During Period					3,819	3,819			852	852		
A. Medicare	4,671	4,671										
B. Medicaid (Conn.)	28,137	28,137			21,363	21,363			6,774	6,774		
C. Medicaid (other states)												
D. Private Pay	1,501	1,501			1,217	1,217			284	284		
E. State SSI for RCH												
F. Other (Specify)	1,111	1,111			974	974			137	137		
G. Total Care Days During Period (3A thru F)	35,420	35,420			27,373	27,373			8,047	8,047		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	35,420	35,420			27,373	27,373			8,047	8,047		

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
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	6	77		1				
Per Diem Rate								
a. One bed rm.	Var	270.00		376.00				
b. Two bed rms.	Var	270.00		335.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		3,112	3,112		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		290	290		
2. Restorative Treatments		2,609	2,609		
C. Other		7,869	7,869		
D. Total Physical Therapy Treatments		13,880	13,880		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		351	351	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		43	43	
2. Restorative Treatments		388	388	
C. Other		416	416	
D. Total Speech Therapy Treatments		1,198	1,198	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		1,974	1,974	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments		187	187	
2. Restorative Treatments		1,679	1,679	
C. Other		7,855	7,855	
D. Total Occupational Therapy Treatments		11,695	11,695	

Report of Expenditures - Salaries & Wages

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020	Page 10	of 37	
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No					
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	125,903	2,091			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	230,290	10,437			
5. Dietary Service					
a. Head Dietitian	80,931	1,928			
b. Food Service Supervisor	53,226	1,809			
c. Dietary Workers	470,350	16,301			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	277,963	16,027			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	64,685	2,003			
b. Other Maintenance Workers	56,272	3,159			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	172,408	9,681			
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	205,834	3,807			
b. RN					
1. Direct Care	506,984	1,772			
2. Administrative**	340,011	9,137			
c. LPN					
1. Direct Care	1,635,802	43,378			
2. Administrative**					
d. Aides and Attendants	1,914,986	87,903			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	92,574	4,226			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	103,599	3,057			
n. Marketing	33,362	2,091			
o. Other (Specify)					
See Attached Schedule	147,099	5,957			
<i>A-13. Total Salary Expenditures</i>	6,512,279	224,764			

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

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

Name of Facility RegalCare at Waterbury, LLC			License No. 2356		Report for Year Ended 9/30/2020			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Corinne DiBacco	71,893			Non- Discriminatory	Nursing Admin	492	A12d	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.

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		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Craig Dumont	125,903			Non-Discriminatory	10/1/2019-9/30/2020	2,091	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.

Regalcare Entities

Allocation of Related Party Shared Salary for Corrine DiBacco

9/30/2020

Page 11a

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

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

B. Report of Expenditures - Professional Fees

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020		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					
2. Dentist	7,200	100			
3. Pharmacist	13,056	Monthly			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	237,840	3,573			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	24,000	144			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	70,103	2,827			
b. Other					
10. Occupational Therapist					
a. Resident Care	187,865	1,045			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	1,820	28			
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	81,591	1,529			
B-13 Total Fees Paid in Lieu of Salaries	623,475	9,246			

* 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	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 220,114	220,114		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 561,618	561,618		
5. Health Insurance	\$ 1,141,113	1,141,113		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 345,472	345,472		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 46,401	46,401		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 32,970	32,970		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 15,836	15,836		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 11,634	11,634		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 14,423	14,423		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 300	300		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 634,240	634,240		
Subtotal	\$ 3,024,121	3,024,121		

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
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 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		3,024,121	3,024,121		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 373	373			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 5,214	5,214			
5. Education Expenses Related to Seminars and Conventions	\$ 3,656	3,656			
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>)	\$ 948	948			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 27,591	27,591			
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	\$ 1,157	1,157			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 270	270			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,072	5,072			
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>)	\$ 261,455	261,455			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 92,412	92,412			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 3,422,269	3,422,269			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 21,256		
Marketing & Advertising>COVID19	\$ 6,335		
Total Other Advertising	\$ 27,591	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
ICNC Membership	\$ 40		
APIC Membership	\$ 230		
Total Dues	\$ 270	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 735		
Late Fees(Disallowed on Pg 28a)	\$ 620		
Bank Fees	\$ 19,654		
Non Routine Bank Fees(Disallowed on Pg 28a)	\$ 39,326		
Employee Food(Disallowed on Pg 28a)	\$ 514		
Employee relations(Disallowed on Pg 28a)	\$ 638		
Discriminatory bonus(Disallowed on Pg 28a)	\$ 17,630		
Admin&General>COVID Related Expense	\$ 11,250		
Holiday Party	\$ 2,045		
Total Other Administrative and General	\$ 92,412	\$ -	\$ -

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 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2020		Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 262,512	262,512			
2. Non-Food Supplies	\$ 21,972	21,972			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ _____				
c. Other (Specify) _____ Other Dietary Supplies	\$ _____				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 284,484	284,484			
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 9/30/2020		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	480	480		
c. Other (Specify) Laundry Supplies	\$	7,887	7,887		
3D. Total Laundry Expenditures (3a + b + c)	\$	8,367	8,367		
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 9/30/2020		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>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (<i>Specify</i>) Housekeeping Supplies	\$	28,703	28,703		
4D. Total Housekeeping Expenditures (4a + b + c)	\$	28,703	28,703		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from McKesson	\$	219,391	219,391		
b. Medicine Cabinet Drugs	\$	683	683		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	7,103	7,103		
f. X-rays and Related Radiological Procedures***	\$	9,999	9,999		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	33,976	33,976		
i. Recreation	\$	12,615	12,615		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	233,329	233,329		
5M. Total Resident Care Expenditures (5a - 5j)	\$	517,096	517,096		

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

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

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

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

Schedule of Other Resident Care

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

Name of Facility RegalCare at Waterbury, LLC				License No. 2356	Report for Year Ended 9/30/2020				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
USA Hauling & Recycling	PO Box 1000 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	33,243			22	6f
On-Time IT Solutions Inc.	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	18,120			16	m11
Icon Interior	1008 39 Street NY 11219	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Disinfectant Work	28,905			16	m11
Carettech group	1123 McDonald Ave Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	18,600			16	m11
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	169,100			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	44,308	44,308			
b. Heat	\$	62,221	62,221			
c. Light & Power	\$	139,741	139,741			
d. Water	\$	70,199	70,199			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$	104,517	104,517			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	420,986	420,986			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	23,056	23,056			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	23,056	23,056			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$	8,526	8,526			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	28,223	28,223			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	36,749	36,749			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	367,138	367,138			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	154,971	154,971			
c. Personal property taxes	\$	10,647	10,647			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	592,561	592,561			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Maintenance Expense>Supplies	\$ 8,306		
Supplies>COVID19	\$ 33		
Sanitation & Incineration	\$ 32,243		
Extermination	\$ 1,095		
Snow Removal	\$ 4,626		
Landscaping	\$ 5,569		
Fire Drill	\$ 3,208		
Contracted Service	\$ 20,531		
Contracted Service.COVID19	\$ 28,906		
Total Other Repairs and Maintenance	\$ 104,517	\$ -	\$ -

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Various(See Attachment)	\$ 21,388	Var	\$ 2,786
Total additions for Movable Equipment		\$ 21,388		\$ 2,786 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*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 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
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		165,790	28,497	S/L	Var	13,136	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		269,257		S/L	Var	15,087	
C-4. Subtotal									28,223
D. Total Amortization									28,223

* 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

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV	
LEASEHOLD IMPROVEMENTS													
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	414	138	552	138	690	693	
Leasehold Imp.	Tile Flooring and labor	8/1/2016	S/L	20	31,554	1,578	4,734	1,578	6,312	1,578	7,890	23,564	
Leasehold Imp.	Roof Repairs	8/1/2016	S/L	15	3,848	257	771	257	1,028	257	1,285	2,563	
TOTAL LEASEHOLD IMPROVEMENTS 2016					36,785		1,973	5,919	1,973	7,892	1,973	9,865	26,920
Leasehold Imp.	Gas Valve	10/1/2016	S/L	10	1,363	136	272	136	408	136	544	819	
Leasehold Imp.	Boiler Repair	10/1/2016	S/L	10	6,500	650	1,300	650	1,950	650	2,600	3,900	
Leasehold Imp.	Replace Cast Iron Pipe	11/1/2016	S/L	25	3,155	126	252	126	378	126	504	2,651	
Leasehold Imp.	Replace Expansion Tank	11/1/2016	S/L	10	1,517	152	304	152	456	152	608	909	
Leasehold Imp.	Replace Pump on Laundry Hot Water	11/1/2016	S/L	15	3,060	204	408	204	612	204	816	2,244	
Leasehold Imp.	Valve Replacement	11/1/2016	S/L	10	1,161	116	232	116	348	116	464	697	
Leasehold Imp.	Roof Repair	1/1/2017	S/L	15	4,605	307	614	307	921	307	1,228	3,377	
Leasehold Imp.	New Fire Door	1/1/2017	S/L	20	877	44	88	44	132	44	176	701	
Leasehold Imp.	Carpet Installation	2/1/2017	S/L	5	1,860	372	744	-	744	372	1,116	744	
Leasehold Imp.	Flooring and Labor Adjustment	6/1/2017	S/L	20	(2,277)	(464)	(928)	(464)	(1,392)	(464)	(1,856)	(7,421)	
Leasehold Imp.	Copper Tubing	6/23/2017	S/L	7	1,495	214	428	214	642	214	856	639	
Leasehold Imp.	Valve Replacement	6/23/2017	S/L	10	1,764	176	352	176	528	176	704	1,060	
Leasehold Imp.	Carpeting	7/1/2017	S/L	5	10,913	2,183	4,366	2,183	6,549	2,183	8,732	2,181	
Leasehold Imp.	Hot Water Piping Repair	9/8/2017	S/L	10	1,350	135	270	135	405	135	540	810	
Leasehold Imp.	Mixing Valve Repair	9/29/2017	S/L	10	946	95	190	95	285	95	380	566	
TOTAL LEASEHOLD IMPROVEMENTS 2017					31,289		4,446	8,892	4,074	12,966	4,446	17,412	13,877
Leasehold Imp.	Entry and Passage Levers	10/6/2017	S/L	20	4,975	249	249	498	249	747	4228		
Leasehold Imp.	Second installment Hot Water Piping Repairs	10/10/2017	S/L	10	1,645	165	165	330	165	495	1,150		
Leasehold Imp.	Boiler Room Repair	2/27/2018	S/L	10	850	85	85	85	170	85	255	595	
Leasehold Imp.	Boiler Room Repair	2/27/2018	S/L	10	3,860	386	386	386	772	386	1,158	2,702	
Leasehold Imp.	Boiler Room Repair	2/27/2018	S/L	10	2,552	255	255	255	510	255	765	1,787	
Leasehold Imp.	Loadbanks and Cables Setup	4/1/2018	S/L	20	2,800	140	140	140	280	140	420	2,380	
TOTAL LEASEHOLD IMPROVEMENTS 2018					20,542		1,666	1,666	1,666	3,332	1,666	4,998	15,544
Leasehold Imp.	New Door	10/2/2018	S/L	20	660	-	-	33	33	66	594		
Leasehold Imp.	Re-Pipe Broken Abs	10/10/2018	S/L	10	952	-	-	95	95	190	762		
Leasehold Imp.	Heat exchanger	10/17/2018	S/L	15	3,247	-	-	216	216	432	2,815		
Leasehold Imp.	Amazon LH Improvements (Further Detail to be provided upon audit)	10/26/2018	S/L	15	1,371	-	-	91	91	182	1,189		
Leasehold Imp.	fixed a leak, replaced a pump and gaskets	12/1/2018	S/L	10	589	-	-	59	59	118	471		
Leasehold Imp.	Generator Services & equipment	5/8/2019	S/L	5	2,374	-	-	475	475	950	1,424		
Leasehold Imp.	replaced starter contactor in elevator	6/19/2019	S/L	20	4,344	-	-	217	217	434	3,910		
Leasehold Imp.	Elevated Duplex Hydraulic Modernization	7/1/2019	S/L	20	49,453	-	-	2,473	2,473	4,946	44,507		
Leasehold Imp.	replaced LWC on water line	7/15/2019	S/L	15	1,498	-	-	100	100	200	1,298		
Leasehold Imp.	replaced circ pump	8/7/2019	S/L	15	4,875	-	-	325	325	650	4,225		
Leasehold Imp.	soil investigation, storage tank testing	8/30/2019	S/L	10	7,881	-	-	788	788	1,576	6,305		
Leasehold Imp.	ceiling tiles	9/17/2019	S/L	10	1,790	-	-	179	179	358	1,432		
TOTAL LEASEHOLD IMPROVEMENTS 2019					79,034		-	-	5,051	5,051	5,051	10,102	68,932
2019 Disposals													
Leasehold Imp.	Carpet Installation	12/31/2018	S/L		(1,860)				(744)	-	(744)	(1,116)	
Leasehold Imp.	assembly drive for washer	10/8/2019	S/L	10	1,331				133	133	1,198		
Leasehold Imp.	new toilet	10/15/2019	S/L	15	3,072				205	205	2,867		
Leasehold Imp.	replaced circ pump	11/1/2019	S/L	15	40,945				2,730	2,730	38,215		
Leasehold Imp.	flooring	11/30/2019	S/L	10	704				70	70	634		
Leasehold Imp.	molding for walls	11/30/2019	S/L	5	1,005				201	201	804		
Leasehold Imp.	adhesive for wall moldings	11/30/2019	S/L	5	25				5	5	20		
Leasehold Imp.	replaced controller, switch ignition trans from one boiler to another	12/1/2019	S/L	15	1,807				120	120	1,687		
Leasehold Imp.	new couplings on pump	12/2/2019	S/L	10	777				78	78	699		
Leasehold Imp.	replace door	12/11/2019	S/L	20	1,275				64	64	1,211		
Leasehold Imp.	paint job	12/13/2019	S/L	10	1,344				134	134	1,210		
Leasehold Imp.	fire ext	12/27/2019	S/L	20	1,275				64	64	1,211		
Leasehold Imp.	installed customer-owned temperature selector on dryer	12/30/2019	S/L	10	877				88	88	789		
Leasehold Imp.	paint job	1/2/2020	S/L	10	3,400				340	340	3,060		
Leasehold Imp.	paint job	1/13/2020	S/L	10	3,532				353	353	3,179		
Leasehold Imp.	steps repair	1/23/2020	S/L	10	850				85	85	765		
Leasehold Imp.	paint job	1/31/2020	S/L	10	2,196				220	220	1,976		
Leasehold Imp.	quot for boiler installation	2/1/2020	S/L	15	2,508				167	167	2,341		
Leasehold Imp.	install ventilation and storage tank in boiler room	2/1/2020	S/L	20	4,998				250	250	4,748		
Leasehold Imp.	Installation of NE Storage tank	2/1/2020	S/L	20	5,739				287	287	5,452		
Leasehold Imp.	Installed new Isolation Valves	2/1/2020	S/L	20	9,696				485	485	9,211		
Leasehold Imp.	Installed new complete circulator pump and wired.	2/1/2020	S/L	15	5,312				354	354	4,958		
Leasehold Imp.	new control for boiler	2/1/2020	S/L	15	4,341				289	289	4,052		
Leasehold Imp.	installed new pump coupling	2/1/2020	S/L	15	1,242				83	83	1,159		
Leasehold Imp.	replace draft inducer motor	2/1/2020	S/L	15	4,801				320	320	4,481		
Leasehold Imp.	major paint job, multiple invoices	3/1/2020	S/L	10	4,683				468	468	4,215		
Leasehold Imp.	major paint job, multiple invoices	3/1/2020	S/L	10	5,459				546	546	4,913		
Leasehold Imp.	major paint job, multiple invoices	3/1/2020	S/L	10	2,034				203	203	1,831		
Leasehold Imp.	To expense CIP - Hiacr	3/1/2020	S/L	25	103,309				4,132	4,132	99,177		
Leasehold Imp.	new roof continued	3/9/2020	S/L	25	30,000				1,200	1,200	28,800		
Leasehold Imp.	new roof	3/9/2020	S/L	25	5,432				217	217	5,215		
Leasehold Imp.	fixed 2 washers, installed new drain valve on one washer	3/25/2020	S/L	10	831				83	83	748		
Leasehold Imp.	replaced sprinkler head	3/31/2020	S/L	10	704				70	70	634		
Leasehold Imp.	replaced pump	4/1/2020	S/L	15	3,239				216	216	3,023		
Leasehold Imp.	New Motor installed	7/1/2020	S/L	15	1,692				113	113	1,579		
Leasehold Imp.	New circulator pump for storage tanks installed	8/1/2020	S/L	15	2,447				163	163	2,284		
Leasehold Imp.	replacement window	8/27/2020	S/L	5	952				190	190	762		
Leasehold Imp.	New Pump installed	9/3/2020	S/L	15	5,422				361	361	5,061		
TOTAL LEASEHOLD IMPROVEMENTS 2020					269,257	#	-	-	-	-	15,087	15,087	254,170
TOTAL LEASEHOLD IMPROVEMENTS					435,047		8,085	16,477	12,764	28,497	28,223	56,720	378,327
MOVABLE EQUIPMENT													
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	747	249	996	249	1,245	(1)	
FF&E	119 Gallon Insulated Storage Tank	4/1/2016	S/L	10	1,358	136	408	136	544	136	680	678	
FF&E	Food Blender	7/1/2016	S/L	10	1,140	114	342	114	456	114	570	570	
FF&E	Satellite nurse master console	8/1/2016	S/L	10	1,739	174	522	174	696	174	870	869	
Medical Equipment	Rail system	4/1/2016	S/L	15	12,695	846	2,538	846	3,384	846	4,230	8,465	
Medical Equipment	Stepper Recumbent stepone	4/1/2016	S/L	5	3,942	788	2,364	788	3,152	788	3,940	2	
Computer Hardware	Sonicwall Network, Sec, 8 computers, server Microsoft Office Pro (8)	3/1/2016	S/L	5	12,638	2,528	7,584	2,528	10,112	2,526	12,638	-	
Computer Hardware	Lenovo Desktop (4), Lenovo Notebook (3)	4/1/2016	S/L	5	3,952	790	2,370	790	3,160	790	3,950	2	
Computer Hardware	52 Port Gigabit Ethernet Switch, Backup (12), Project Management (4)	6/1/2016	S/L	5	14,769	2,954	8,862	2,954	11,816	2,953	14,769	-	
Computer Hardware	Lenovo Computer	6/1/2016	S/L	5	489	98	294	98	392	97	489	-	
Sales Use Tax	Lenovo Computer	6/1/2016	S/L	5	31	6	18	6	18	6	24	7	
Computer Hardware	Lenovo Computer	7/1/2016	S/L	5	489	98	294	98	392	97	489	-	
Sales Use Tax	Lenovo Computer	7/1/2016	S/L	5	31	6	18	6	24	6	30	1	
Computer Hardware	Check Scanner	9/1/2016</											

RegalCare at Waterbury, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
Computer Software	Microsoft Office Pro (8) & Sonicwall Antivirus	4/1/2016	S/L	3	2,751	917	2,751		2,751		2,751	-
Computer Software	Microsoft Office Pro	6/1/2016	S/L	3	219	73	219		219		219	-
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	33,700	11,233	33,699	1	33,700		33,700	-
TOTAL MOVABLE EQUIPMENT 2016					92,811	21,434	64,302	8,957	73,259	8,957	82,216	10,595
FF&E	Diathermy	2/21/2017	S/L	5	21,258	4,252	8,504	4,252	12,756	4,252	17,008	4,250
FF&E	Generator & Equipment	2/24/2017	S/L	5	1,467	293	586	293	879	293	1,172	295
FF&E	Double Doors, Locks, Keypad	3/22/2017	S/L	10	3,191	319	638	319	957	319	1,276	1,915
FF&E	Ice Maker	3/31/2017	S/L	10	1,935	194	388	194	582	194	776	1,159
FF&E	New Mattress	4/26/2017	S/L	10	550	55	110	55	165	55	220	330
FF&E	Convection Oven	4/30/2017	S/L	10	884	88	176	88	264	88	352	532
FF&E	A/C Units	7/31/2017	S/L	5	886	177	354	177	531	177	708	178
FF&E	2 double doors, Locks, Keypad	4/4/2017	S/L	10	3,191	319	638	319	957	319	1,276	1,915
Medical Equipment	Hilo Motor	4/14/2017	S/L	8	626	78	156	78	234	78	312	314
Medical Equipment	Mattress	8/18/2017	S/L	10	606	61	122	61	183	61	244	362
Computer Hardware	Chromebooks, Laptops, HP Processor, Printer, Desktop	6/16/2017	S/L	5	4,099	820	1,640	820	2,460	820	3,280	819
Computer Hardware	Chromebooks, Laptops, HP Processor, Printer, Desktop	6/16/2017	S/L	5	2,857	571	1,142	571	1,713	571	2,284	573
Computer Software	Gateway Security Bundle	3/6/2017	S/L	3	1,000	333	666	333	999		1,000	-
Computer Software	Gateway Security Bundle	4/1/2017	S/L	3	1,000	333	666	333	999		1,000	-
Computer Software	Gateway Security Bundle	5/1/2017	S/L	3	1,000	333	666	333	999		1,000	-
Sales Use Tax	E-Copiers (Total = 6)- Sales Use Tax	9/30/2017	S/L	3	908	303	606	302	908		908	-
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	9/30/2017	S/L	3	190	63	126	63	189		190	-
Sales Use Tax	Hilo Motor-Sales Tax	9/30/2017	S/L	8	40	5	10	5	15	5	20	20
Sales Use Tax	Mattress-Sales Tax	9/30/2017	S/L	10	35	4	8	4	12	4	16	19
TOTAL MOVABLE EQUIPMENT 2017					45,723	8,601	17,202	8,600	25,802	7,236	33,042	12,681
FF&E	Rebuilt Unimac Washers	10/6/2017	S/L	10	1,250	125	125	125	250	125	375	875
FF&E	Curtains	7/9/2018	S/L	5	814	163	163	163	326	163	489	325
Sales Use Tax	Curtains	8/1/2018	S/L	5	52	10	10	10	20	10	30	22
FF&E	Lever Roll Towel Dispensers x10	7/19/2018	S/L	10	599	60	60	60	120	60	180	419
Medical Equipment	CPM Machine	3/31/2018	S/L	5	3,185	637	637	637	1,274	637	1,911	1,274
Medical Equipment	RCS 2.0 installation, Training, EMR Integration	9/28/2018	S/L	5	1,863	373	373	373	746	373	1,119	744
Computer Hardware	Dell Latitude Notebooks PC	7/9/2018	S/L	5	518	104	104	104	208	104	312	206
Sales Use Tax	Dell Latitude Notebooks PC	8/1/2018	S/L	5	33	7	7	7	14	7	21	12
TOTAL MOVABLE EQUIPMENT 2018					8,314	1,479	1,479	1,479	2,958	1,479	4,437	3,877
FF&E	SMOKERS OUTPOST CIGARETTE RECEPTABLES	10/1/2018	S/L	10	539	-	-	54	54	54	108	431
FF&E	Commercial Storage Tank	10/26/2018	S/L	10	1,358	-	-	136	136	136	272	1,086
FF&E	2 Electric hot food serving counters	11/15/2018	S/L	10	3,699	-	-	370	370	370	740	2,959
FF&E	Dishwasher	12/26/2018	S/L	10	680	-	-	68	68	68	136	544
Medical Equipment	wheelchairs	1/18/2019	S/L	5	624	-	-	125	125	125	250	374
Medical Equipment	hand controls	7/30/2019	S/L	5	1,322	-	-	264	264	264	528	794
Medical Equipment	3 mattresses	9/11/2019	S/L	10	606	-	-	61	61	61	122	484
Computer Hardware	Dell OptiPlex Computer	8/22/2019	S/L	3	743	-	-	248	248	248	496	247
Computer Hardware	POC tablets	9/30/2019	S/L	3	768	-	-	256	256	256	512	256
Computer Software	phone system	12/3/2018	S/L	3	2,808	-	-	936	936	936	1,872	936
Sales Use Tax	Sales Use Tax - RCS 2.0 installation, Training, EMR Integration	10/1/2018	S/L	5	118	-	-	24	24	24	48	70
Sales Use Tax	Sales Use Tax - Heat exchanger	11/1/2018	S/L	15	240	-	-	16	16	16	32	208
Sales Use Tax	Sales Use Tax - 2 Electric hot food serving counters	12/1/2018	S/L	10	235	-	-	24	24	24	48	187
Sales Use Tax	Sales Use Tax - Dell OptiPlex Computer	9/1/2019	S/L	3	47	-	-	16	16	16	32	15
TOTAL MOVABLE EQUIPMENT 2019					13,787	-	-	2,598	2,598	2,598	5,196	8,591
2019 Disposal												
Sales Use Tax	Sales Use Tax - Lenovo Computer	12/1/2018			(31)				(18)	-	(18)	(13)
FF&E	install parts in washer	10/17/2019	S/L	10	1,049					105	105	944
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	102	
FF&E	hot food table and breath guard	5/31/2020	S/L	10	2,829				283	283	2,546	
FF&E	phones	7/31/2020	S/L	5	4,895				979	979	3,916	
Medical Equip.	EZ Way battery for patient lifter	10/24/2019	S/L	5	525				105	105	420	
Medical Equip.	mattresses advantage	11/1/2019	S/L	10	606				61	61	545	
Medical Equip.	replaced dual bed station and call cord	1/1/2020	S/L	10	795				79	79	716	
Medical Equip.	dual patient station systems and call cords	2/1/2020	S/L	10	2,057				206	206	1,851	
Medical Equip.	new patient station systems	2/11/2020	S/L	10	1,207				121	121	1,086	
Medical Equip.	dual patient station systems	2/19/2020	S/L	10	2,220				222	222	1,998	
Medical Equip.	electric beds	3/1/2020	S/L	12	2,800				233	233	2,567	
Medical Equip.	satellite nurse master	3/4/2020	S/L	10	1,285				128	128	1,157	
Medical Equip.	Wheelchair scale	3/24/2020	S/L	10	750				75	75	675	
Medical Equip.	new patient station systems	9/9/2020	S/L	10	1,544				154	154	1,390	
Computer Software	reversed invoice- work on several issues with the phone system	7/1/2020	S/L	10	(2,808)				(281)	(281)	(2,527)	
Computer Software	computer switch	7/14/2020	S/L	5	1,309				262	262	1,047	
Sales Use Tax	use tax - HD Supplies	10/1/2019	S/L	10	114				11	11	103	
Sales Use Tax	use tax - On-Time IT HP switch	8/1/2020	S/L	5	83				17	17	66	
TOTAL MOVABLE EQUIPMENT 2020					21,388	#	-	-	-	2,786	2,786	18,602
TOTAL MOVABLE EQUIPMENT					181,992	31,514	82,983	21,634	104,599	23,056	127,659	54,333
TOTAL ASSETS												
TOTAL ASSETS PER CR SCHEDULE					617,039	39,599	99,460	34,398	133,096	51,279	184,379	432,660
TOTAL ASSETS PER TRIAL BALANCE					728,154	-	86,041	238,180	86,041	238,180	489,974	
VARIANCE					(111,115)	39,599	99,460	(51,643)	(105,084)	(34,762)	(53,801)	(57,514)
VARIANCE DETAIL						113,856						-
(ADD) CIP						-						-
ROUNDING						2,741						-
REVISED VARIANCE						39,599						56,542
F/S vs C/R NBV - Page 31, Line B9												
F/S vs C/R Depreciation - Page 36, Line F1												
(56,542)												
34,762												

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

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

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	367,138

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

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

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020			Page 26	of 37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage			\$			
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage			\$			
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. 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 9/30/2020			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$	75,108	75,108		
Various Interest Expenses						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	75,108	75,108		
14. Insurance						
a. Insurance on Property (buildings only)		\$	10,675	10,675		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	70,796	70,796		
General Liability, EPLI, Surety Bond						
14d. Total Insurance Expenditures (14a + b + c)		\$	81,471	81,471		
15. Total All Expenditures (A-13 thru C-14)		\$	12,566,799	12,566,799		

D. Adjustments to Statement of Expenditures

Name of Facility RegalCare at Waterbury, LLC			License No. 2356	Report for Year Ended 9/30/2020		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 33,362	33,362		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 187,865	187,865		
7.			Other - See attached Schedule	\$ 53,373	53,373		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 8,746	8,746		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 27,591	27,591		
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	\$ 67,501	67,501		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$ 378,438	378,438			

* 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	\$ 33,362		
Total Other Salaries Adjustment			\$ 33,362	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 22,538		
13	B12o	Respiratory Therapist	\$ 28,618		
13	B12o	Pulmonary Rehab	\$ 2,217		
Total Other Fees Adjustments			\$ 53,373	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Late Fees(Disallowed on Pg 28a)	\$ 620		
16	m13	Non Routine Bank Fees(Disallowed on Pg 28a)	\$ 39,326		
16	m13	Employee Food(Disallowed on Pg 28a)	\$ 514		
16	m13	Employee relations(Disallowed on Pg 28a)	\$ 638		
16	m13	Discriminatory bonus(Disallowed on Pg 28a)	\$ 17,630		
15	j	Only \$250 Income Taxes Allowable	\$ 50		
15	Var	Benefits Associated with Marketing Salary(See Attachment)	\$ 8,723		
Total Other A&G Adjustments			\$ 67,501	\$ -	\$ -

Marketing Benefits Disallowance

Marketing Salary	33,362	Page 10
Total Salaries	6,512,279	TB Linked
Percent to Total Salaries	0.51%	

Total Benefits (Pg 15, Line 1a3 - 1a6) 1,702,731 [TB Linked](#)

Marketing Benefits Disallowed **8,723** [Page 28 attachment](#)

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			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2356	9/30/2020		29 37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 378,438	378,438	
<i>Page 20 - Resident Care Supplies***</i>						
27.	20	5a2	Prescription Drugs	\$ 219,391	219,391	
28.	20	5d	Ambulance/Limousine	\$		
29.	20	5f	X-rays, etc	\$ 9,999	9,999	
30.	20	5h	Laboratory	\$ 33,976	33,976	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 7,103	7,103	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 45,943	45,943	
<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	\$ 1,259	1,259	
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. Total Amount of Decrease (Items 1 - 48)				\$ 696,109	696,109	

*** 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, 2020**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 6,513 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>\$ 2,913</u>
----------------------------	------------------------

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30 37
		Item	Total	CCNH	RHNS (Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,521,134	7,521,134			
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>)	\$ 3,209,007	3,209,007			
b. Medicare Room and Board Contractual Allowance **	\$ (33,701)	(33,701)			
4. a. Private-Pay Residents and Other	\$ 913,379	913,379			
b. Private-Pay Room and Board Contractual Allowance **	\$ (807)	(807)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 174,035	174,035			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (174,035)	(174,035)			
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	\$ 311,951	311,951			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (217,115)	(217,115)			
c. Physical Therapy - Non-Medicare	\$ 121,087	121,087			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (110,027)	(110,027)			
4. a. Speech Therapy - Medicare	\$ 141,840	141,840			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (107,905)	(107,905)			
c. Speech Therapy - Non-Medicare	\$ 64,010	64,010			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (56,107)	(56,107)			
5. a. Occupational Therapy - Medicare	\$ 249,646	249,646			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (187,380)	(187,380)			
c. Occupational Therapy - Non-Medicare	\$ 85,373	85,373			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (78,624)	(78,624)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,632	1,632			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 69,518	69,518			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,896,911	11,896,911			
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>)	\$ 14	14			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,259	1,259			
V. Total Other Revenue (1 thru 8)	\$ 1,273	1,273			
VI. Total All Revenue (III +V)	\$ 11,898,184	11,898,184			

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

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

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Other Ancillary Rev>Medicare B	\$ 0		
30 II 6a	Revenue Adjustments>Medicare A	\$ 4,561		
		\$ (2,929)		
Total Other Resident Revenue - Medicare		\$ 1,632	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Other Ancillary Rev>HMO	\$ 0		
30 II 6b	Other Ancillary Rev>Medicaid	\$ 49		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	\$ 785		
30 II 6b	Revenue Adjustments>Hospice	\$ (785)		
30 II 6b	Revenue Adjustments>Medicaid	\$ 1,666		
		\$ 67,803		
Total Other Resident Revenue		\$ 69,518	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Other Rev>Interest	N/A	\$ 0		
			\$ 14		
Total Interest Income		\$ 14	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Other Rev>Misc.(Disallowed on Pg 29a)	\$ 0		
30 IV 8	Other Rev>Medical Records(Disallowed on Pg 29a)	\$ 1,081		
		\$ 178		
Total Other Revenue		\$ 1,259	\$ -	\$ -

G. Balance Sheet

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	6,130
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,497,264
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	167,352
a. _____				
b. _____				
c. _____				
d. See Schedule		167,352		
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)			\$	2,670,746
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	435,047	\$	378,327
	Accum. Depreciation	56,720	Net	
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
6. Movable Equipment	*Historical Cost	181,992	\$	54,337
	Accum. Depreciation	127,655	Net	
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	57,210
F/S vs C/R NBV		(56,542)		
See Schedule		113,752		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	489,874

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
	31 A5	Prepaid Expenses	\$ 2,629
	31 A5	Insurance	\$ 29,543
	31 A5	Taxes	\$ 43,193
	31 A5	Workers Comp	\$ 91,987
Total Prepaid Expenses			\$ 167,352

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

Page Ref	Line Ref	Description	
32	D7	Due From>Old Owner	\$ 60,244
32	D7	Due To>(From)>Saugus	\$ 123
32	D7	Due To>(From)>Medicaid	\$ 106,282
32	D7	Due To>(From)>Vendor	\$ (36,262)
32	D7	Due To>(From)>Other L&E	\$ 13,927
32	D7	Due To>Old Owner	\$ 5,866
Total Other Assets			\$ 150,180

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
	33	A12	Tamkar Brokerage Fee
	33	A12	Capital Lease>Copier
	33	A12	Utilities
	33	A12	Insurance
	33	A12	Year End Adjustments
	33	A12	Workers Comp
	33	A12	Health Insurance
	33	A12	Medicare>COVID19
	33	A12	Medicaid>COVID19
Total Other Current Liabilities (Itemize)			\$ 1,587,753

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

Page Ref	Line Ref	Description	
	34 B4	Due To>TSM Holdings	\$ 2,178
	34 B4	Due To>Maplewood	\$ 13,793
	34 B4	Due To>Twin Oaks	\$ 906
	34 B4	Due To>HMO	\$ 17,294
	34 B4	Due To>Income	\$ 11,548
	34 B4	Due To>Regal Realty	2120688
	34 B4	Due To>Patient Spend Down	2154
Total Other Current Liabilities (Itemize)			\$ 2,168,561

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2020	32 37
Account		Amount	
		Total Brought Forward:	\$ 3,160,620
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			\$ 292,208
3. Organization Expense	*Historical Cost Accum. Depreciation	42,630 38,367 Net	\$ 4,263
4. Goodwill (Purchased Only)			\$ 694,573
5. Investments Related to Resident Care (<i>itemize</i>)			\$
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ 239,450
Name and Address	Amount	Loan Date	
Due To>SB, SV, NH, Pros, WH, NL, SP, GW	239,450		
7. Other Assets (<i>itemize</i>)			\$ 150,180
See Schedule	150,180		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 1,385,979
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 4,546,599

* 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 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,872,645	
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>)			\$ 833,177	
Name and Address of Lender	Amount	Loan Date		
Due To>TSM, Regal, RC, NW,Employee, GW, Eli	833,177	Var		
4. Other Long-Term Liabilities (<i>itemize</i>)			\$ 2,168,561	
See Schedule			2,168,561	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 3,001,738	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 6,874,383	

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

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020	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			\$	(3,026)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,621,381)
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ (703,377)
7. Total Net Worth			\$	(2,327,784)
C. Total Reserves and Net Worth				\$ (2,327,784)
D. Total Liabilities, Reserves, and Net Worth				\$ 4,546,599

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Waterbury, LLC	2356	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ (1,621,697)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 11,898,184		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 12,601,561		
D. Net Income or Deficit				\$ (703,377)		
E. Balance				\$ (2,325,074)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Pg 27				\$ 12,566,799		
F/S vs C/R Deprec.				\$ 34,762		
Total Expenditures				\$ 12,601,561		
2. Other (<i>itemize</i>)						
To Adjust for Different Fiscal Year end				\$ (2,710)		
F-3. Total Additions				\$ (2,710)		
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				\$ (2,327,784)		

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

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

Signature of Preparer	Title	Date Signed
Printed Name of Preparer		
Matt S. Bavolack		
Address	Phone Number	
555 Long Wharf Dr, 8th Floor, New Haven, CT 06511	203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report	Phone Number	
Tzippy Krupenia	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, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants’ Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at 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
February 5, 2021

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
10-001-02	Cash>Clearing>Payroll	(115,163.00)			(115,163.00)
10-014-00	Cash>Petty Cash Facility	300.00			300.00
10-015-00	Cash>Petty Cash PNA	1,210.00			1,210.00
10-050-91	Cash>WFPayroll>Waterbury	2,083.00			2,083.00
10-060-91	Cash>Resident Trust>Waterbury	76,082.00			76,082.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-91	Cash>WFOperating>Waterbury	36,618.00			36,618.00
11-102-00	Accounts Receivable>Medicare A	623,289.00			623,289.00
11-104-00	Accounts Receivable>Private	86,572.00			86,572.00
11-105-00	Accounts Receivable>HMO	103,384.00			103,384.00
11-109-00	Accounts Receivable>Hospice	66,915.00			66,915.00
11-111-00	Accounts Receivable>Medicaid	1,481,596.00			1,481,596.00
11-112-00	Accounts Receivable>Income	42,326.00			42,326.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(35,567.00)			(35,567.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	35,402.00			35,402.00
11-123-00	Accounts Receivable>Ancillary	93,347.00			93,347.00
12-000-00	Prepaid Expenses	2,529.00			2,529.00
12-124-00	Prepaid Expenses>Insurance	29,543.00			29,543.00
12-126-00	Prepaid Expenses>Taxes	43,193.00			43,193.00
12-881-00	Prepaid Expenses>Workers Comp	91,987.00			91,987.00
13-127-00	Due From>Old Owner	60,244.00			60,244.00
13-128-00	Due From>Vendor Security Deposits	5,305.00			5,305.00
14-131-00	Fixed Assets>Leasehold Improvements	432,309.00			432,309.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	56,680.00			56,680.00
14-133-00	Fixed Assets>Medical Equipment	39,258.00			39,258.00
14-134-00	Fixed Assets>Computer Hardware	42,199.00			42,199.00
14-135-00	Fixed Assets>Computer Software	8,026.00			8,026.00
14-136-00	Fixed Assets>CIP	113,856.00			113,856.00
14-137-01	Fixed Asset>Capital Lease>Copier	33,700.00			33,700.00
14-305-00	Fixed Assets>Sales Use Tax	2,126.00			2,126.00
15-131-00	Accum Depn>Leasehold Improvements	(84,876.00)			(84,876.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(33,220.00)			(33,220.00)
15-133-00	Accum Depn>Medical Equipment	(20,554.00)			(20,554.00)
15-134-00	Accum Depn>Computer Hardware	(34,953.00)			(34,953.00)
15-135-00	Accum Depn>Computer Software	(6,329.00)			(6,329.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(57,081.00)			(57,081.00)
15-305-00	Accum Depn>Sales Use Tax	(1,167.00)			(1,167.00)
16-000-00	Goodwill	694,573.00			694,573.00
17-000-00	Deferred Financing Costs	42,630.00			42,630.00
17-283-06	Other Assets>Escrow>Tax	42,314.00			42,314.00
17-283-64	Other Asset>Escrow>Replacement Reserve	226,644.00			226,644.00
17-283-67	Other Assets>Escrow>Insurance	23,250.00			23,250.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(38,367.00)			(38,367.00)
20-000-00	Accounts Payable	(697,003.00)			(697,003.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,357.00)			(1,357.00)
21-350-00	Other Current Payables>Resident Funds	(76,082.00)			(76,082.00)
21-353-00	Other Current Payables>Resident Refunds	(3,385.00)			(3,385.00)
21-600-00	Other Current Payables>Disputed AP	(19,704.00)			(19,704.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(20.00)			(20.00)
22-000-34	Note Payable>PPP Loan>COVID19	(1,295,200.00)			(1,295,200.00)
23-000-00	Accrued Wages & Related	(33,533.00)			(33,533.00)
23-157-00	Accrued Expenses>PTO	(154,195.00)			(154,195.00)
24-000-00	Accrued Expenses	(158,742.00)			(158,742.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(5,329.00)			(5,329.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	15,322.00			15,322.00
24-158-00	Accrued Expenses>Utilities (Assumed)	(20,255.00)			(20,255.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(17,783.00)			(17,783.00)
24-285-00	Accrued Expenses>Year End Adjustments	(13,489.00)			(13,489.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2020	9/30/2020
24-881-00	Accrued Expenses>Workers Comp	(124,031.00)			(124,031.00)
24-882-00	Accrued Expenses>Health Insurance	(29,003.00)			(29,003.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(769,250.00)			(769,250.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(465,193.00)			(465,193.00)
27-000-40	Due To/(From)>Salmon Brook	(839.00)			(839.00)
27-000-41	Due To/(From)>Sky View	320.00			320.00
27-000-77	Due To/(From)>TSM Holdings	(2,178.00)			(2,178.00)
27-000-78	Due To/(From)>Maplewood	(13,793.00)			(13,793.00)
27-000-82	Due To/(From)>Saugus	123.00			123.00
27-000-83	Due To/(From)>Twin Oaks	(906.00)			(906.00)
27-000-87	Due To/(From)>Torrington	(6,278.00)			(6,278.00)
27-000-88	Due To/(From)>New Haven	141,148.00			141,148.00
27-000-89	Due To/(From)>Prospect	60,341.00			60,341.00
27-000-90	Due To/(From)>West Haven	35,365.00			35,365.00
27-000-92	Due To/(From)>Regal Care Management Group	1,145,856.00			1,145,856.00
27-000-93	Due To/(From)>RC Holdings	(1,761,210.00)			(1,761,210.00)
27-000-95	Due To/(From)>Norwich	(23,601.00)			(23,601.00)
27-000-96	Due To/(From)>New London	(2,533.00)			(2,533.00)
27-102-00	Due To/(From)>Medicare A	(4,413.00)			(4,413.00)
27-105-00	Due To/(From)>HMO	(17,294.00)			(17,294.00)
27-111-00	Due To/(From)>Medicaid	106,282.00			106,282.00
27-112-00	Due To/(From)>Income	(11,548.00)			(11,548.00)
27-152-00	Due To/(From)>Employee	(8,468.00)			(8,468.00)
27-169-00	Due To/(From)>Regal Realty	(2,120,688.00)			(2,120,688.00)
27-172-00	Due To/(From)>Vendor	(36,262.00)			(36,262.00)
27-174-00	Due To/(From)>Other L&E	13,927.00			13,927.00
27-199-00	Due To>Patient Spend Down	(2,154.00)			(2,154.00)
27-315-00	Due To/(From)>Fairview at Southport	5,005.00			5,005.00
27-316-00	Due To/(From)>Fairview at Greenwich	(8,918.00)			(8,918.00)
27-317-00	Due To/(From)>Fairview Management	643.00			643.00
27-400-00	Due to/(from)>Eli Mirlis	(170,558.00)			(170,558.00)
28-127-00	Due To>Old Owner	5,866.00			5,866.00
30-000-00	Retained Earnings	1,621,381.00			1,621,381.00
31-000-86	Partner's Equity>All Partners>Capital Draws	3,026.00			3,026.00
40-102-00	Room & Board Revenue>Medicare A	(3,209,007.00)			(3,209,007.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	33,701.00			33,701.00
40-104-00	Room & Board Revenue>Private	(262,838.00)			(262,838.00)
40-105-00	Room & Board Revenue>HMO	(361,394.00)			(361,394.00)
40-105-14	Room & Board Revenue>HMO>Sequester	807.00			807.00
40-109-00	Room & Board Revenue>Hospice	(289,147.00)			(289,147.00)
40-111-00	Room & Board Revenue>Medicaid	(7,521,134.00)			(7,521,134.00)
41-102-00	Pharmacy Rev>Medicare A	(174,035.00)			(174,035.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	174,035.00			174,035.00
42-102-00	PT Revenue>Medicare A	(218,091.00)			(218,091.00)
42-102-01	PT Revenue>Medicare A>C/A	217,115.00			217,115.00
42-103-00	PT Revenue>Medicare B	(93,860.00)			(93,860.00)
42-105-00	PT Revenue>HMO	(33,247.00)			(33,247.00)
42-105-01	PT Revenue>HMO>C/A	22,187.00			22,187.00
42-111-00	PT Revenue>Medicaid	(87,840.00)			(87,840.00)
42-111-01	PT Revenue>Medicaid>C/A	87,840.00			87,840.00
43-102-00	OT Revenue>Medicare A	(186,003.00)			(186,003.00)
43-102-01	OT Revenue>Medicare A>C/A	187,380.00			187,380.00
43-103-00	OT Revenue>Medicare B	(63,643.00)			(63,643.00)
43-105-00	OT Revenue>HMO	(26,902.00)			(26,902.00)
43-105-01	OT Revenue>HMO>C/A	20,153.00			20,153.00
43-111-00	OT Revenue>Medicaid	(58,471.00)			(58,471.00)
43-111-01	OT Revenue>Medicaid>C/A	58,471.00			58,471.00
44-102-00	ST Revenue>Medicare A	(107,905.00)			(107,905.00)
44-102-01	ST Revenue>Medicare A>C/A	107,905.00			107,905.00
44-103-00	ST Revenue>Medicare B	(34,411.00)			(34,411.00)
44-103-01	ST Revenue>Medicare B>C/A	476.00			476.00
44-105-00	ST Revenue>HMO	(29,799.00)			(29,799.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2020	9/30/2020
44-105-01	ST Revenue>HMO>C/A	21,896.00			21,896.00
44-111-00	ST Revenue>Medicaid	(34,211.00)			(34,211.00)
44-111-01	ST Revenue>Medicaid>C/A	34,211.00			34,211.00
47-103-00	Other Ancillary Rev>Medicare B	(4,561.00)			(4,561.00)
47-105-00	Other Ancillary Rev>HMO	(49.00)			(49.00)
47-111-00	Other Ancillary Rev>Medicaid	(785.00)			(785.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	785.00			785.00
51-100-00	Other Rev>Miscellaneous	(1,081.00)			(1,081.00)
		RJE - 6		0.00	
		RJE - 9		0.00	
51-160-00	Other Rev>Interest	(14.00)			(14.00)
51-818-00	Other Rev>Medical Records	(178.00)			(178.00)
52-102-00	Revenue Adjustments>Medicare A	2,929.00			2,929.00
52-109-00	Revenue Adjustments>Hospice	(1,666.00)			(1,666.00)
52-111-00	Revenue Adjustments>Medicaid	(67,803.00)			(67,803.00)
60-183-00	Nursing Expense>Supplies	132,274.00			132,274.00
60-183-34	Nursing Expense>Supplies>COVID19	34,488.00			34,488.00
60-185-00	Nursing Expense>Incontinence Supplies	307.00			307.00
60-204-00	Nursing Expense>Training & Education	3,366.00			3,366.00
60-204-34	Nursing Expense>Training & Education>COVID19	25.00			25.00
60-205-00	Nursing Expense>Sanitation & Incineration	779.00			779.00
60-206-00	Nursing Expense>Clinical Services	61,118.00			61,118.00
		RJE - 1		(7,200.00)	53,918.00
				(7,200.00)	
60-206-34	Nursing Expense>Clinical Services>COVID19	14,173.00			14,173.00
60-207-00	Nursing Expense>Repairs & Maint	50.00			50.00
60-208-00	Nursing Expense>Equip-Rental	37,304.00			37,304.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	7,239.00			7,239.00
60-212-00	Nursing Expense>Clinical Consultants	13,500.00			13,500.00
60-213-00	Nursing Expense>Transportation	373.00			373.00
60-230-00	Nursing Expense>Data Processing	14,439.00			14,439.00
60-230-34	Nursing Expense>Data Processing>COVID19	794.00			794.00
60-700-34	Nursing Expense>Contracted Service>COVID19	1,820.00			1,820.00
60-801-80	Nursing Expense>CNA>Wages	1,922,417.00			1,922,417.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(7,431.00)			(7,431.00)
60-805-80	Nursing Expense>LPN>Wages	1,639,712.00			1,639,712.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(3,910.00)			(3,910.00)
60-808-80	Nursing Expense>RN>Wages	81,134.00			81,134.00
60-808-92	Nursing Expense>RN>PTO Accrual	1,157.00			1,157.00
60-809-80	Nursing Expense>RN Supervisor>Wages	420,993.00			420,993.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	3,700.00			3,700.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00
		RJE - 3		0.00	
61-750-00	Nursing Admin Expense>Medical Director	24,000.00			24,000.00
		RJE - 9		0.00	
61-811-80	Nursing Admin Expense>Director>Wages	116,358.00			116,358.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(1,797.00)			(1,797.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	88,701.00			88,701.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	2,572.00			2,572.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	42,820.00			42,820.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	1,102.00			1,102.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	151,049.00			151,049.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,663.00)			(1,663.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	32,196.00			32,196.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(331.00)			(331.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,893.00			71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	45,215.00			45,215.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(42.00)			(42.00)
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	29,637.00			29,637.00
61-880-00	Nursing Admin Expense>Payroll Taxes	400,024.00			400,024.00
61-881-00	Nursing Admin Expense>Workers Comp	156,573.00			156,573.00
61-882-00	Nursing Admin Expense>Health Insurance	111,401.00			111,401.00
61-883-00	Nursing Admin Expense>Other Benefits	1,005,669.00			(1,005,669.00)
				0.00	

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL
				9/30/2020	9/30/2020
62-000-00	Pharmacy Expense	48.00	RJE - 3	(1,005,669.00)	48.00
62-145-00	Pharmacy Expense>RX	219,343.00			219,343.00
62-222-00	Pharmacy Expense>OTC	683.00			683.00
62-700-00	Pharmacy Expense>Contracted Service	13,056.00			13,056.00
64-223-00	Other Ancillary Expense>Oxygen	4,663.00			4,663.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	2,440.00			2,440.00
64-224-00	Other Ancillary Expense>Lab	32,176.00			32,176.00
64-224-34	Other Ancillary Expense>Lab>COVID19	1,800.00			1,800.00
64-225-00	Other Ancillary Expense>Radiology	4,083.00			4,083.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	5,916.00			5,916.00
65-000-00	PT Expense	237,840.00			237,840.00
66-000-00	OT Expense	187,865.00			187,865.00
67-000-00	ST Expense	70,103.00			70,103.00
69-811-80	Social Services Expense>Director>Wages	76,514.00			76,514.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,835.00			1,835.00
69-830-80	Social Services Expense>Assistant>Wages	25,250.00			25,250.00
69-880-00	Social Services Expense>Payroll Taxes	8,932.00			8,932.00
69-881-00	Social Services Expense>Workers Comp	3,508.00			3,508.00
69-882-00	Social Services Expense>Health Insurance	2,499.00			2,499.00
69-883-00	Social Services Expense>Other Benefits	22,614.00		(22,614.00)	0.00
			RJE - 3	(22,614.00)	
70-177-00	Dietary Expense>Supplements	33,618.00			33,618.00
70-178-00	Dietary Expense>Food	225,141.00			225,141.00
70-178-34	Dietary Expense>Food>COVID19	3,376.00			3,376.00
70-183-00	Dietary Expense>Supplies	20,712.00			20,712.00
70-183-34	Dietary Expense>Supplies>COVID19	1,260.00			1,260.00
70-207-00	Dietary Expense>Repairs & Maint	956.00			956.00
70-811-80	Dietary Expense>Director>Wages	52,114.00			52,114.00
70-811-92	Dietary Expense>Director>PTO Accrual	1,112.00			1,112.00
70-831-80	Dietary Expense>Aide>Wages	316,345.00			316,345.00
70-831-92	Dietary Expense>Aide>PTO Accrual	1,468.00			1,468.00
70-832-80	Dietary Expense>Cook>Wages	150,176.00			150,176.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,361.00			2,361.00
70-833-80	Dietary Expense>Dietician>Wages	80,760.00			80,760.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	171.00			171.00
70-880-00	Dietary Expense>Payroll Taxes	52,142.00			52,142.00
70-881-00	Dietary Expense>Workers Comp	20,424.00			20,424.00
70-882-00	Dietary Expense>Health Insurance	14,541.00			14,541.00
70-883-00	Dietary Expense>Other Benefits	131,018.00		(131,018.00)	0.00
			RJE - 3	(131,018.00)	
71-178-00	Activity Expense>Food	377.00			377.00
71-183-00	Activity Expense>Supplies	2,997.00			2,997.00
71-202-00	Activity Expense>Resident Missing Items	10.00			10.00
71-700-00	Activity Expense>Contracted Service	3,095.00			3,095.00
71-811-80	Activity Expense>Director>Wages	59,790.00			59,790.00
71-811-92	Activity Expense>Director>PTO Accrual	(53.00)			(53.00)
71-831-80	Activity Expense>Aide>Wages	33,016.00			33,016.00
71-831-92	Activity Expense>Aide>PTO Accrual	(179.00)			(179.00)
71-880-00	Activity Expense>Payroll Taxes	7,991.00			7,991.00
71-881-00	Activity Expense>Workers Comp	3,133.00			3,133.00
71-882-00	Activity Expense>Health Insurance	2,232.00			2,232.00
71-883-00	Activity Expense>Other Benefits	20,147.00		(20,147.00)	0.00
			RJE - 3	(20,147.00)	
72-183-00	Housekeeping Expense>Supplies	27,728.00			27,728.00
72-183-34	Housekeeping Expense>Supplies>COVID19	975.00			975.00
72-831-80	Housekeeping Expense>Aide>Wages	276,226.00			276,226.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	1,737.00			1,737.00
73-183-00	Laundry Expense>Supplies	7,887.00			7,887.00
73-700-00	Laundry Expense>Contracted Service	480.00			480.00
73-831-80	Laundry Expense>Aide>Wages	171,635.00			171,635.00
73-831-92	Laundry Expense>Aide>PTO Accrual	773.00			773.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
				9/30/2020	9/30/2020
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	38,809.00			38,809.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	15,264.00			15,264.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	10,855.00			10,855.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	97,903.00		(97,903.00) RJE - 3 (97,903.00)	0.00
75-183-00	Maintenance Expense>Supplies	8,306.00			8,306.00
75-183-34	Maintenance Expense>Supplies>COVID19	33.00			33.00
75-205-00	Maintenance Expense>Sanitation & Incineration	32,243.00			32,243.00
75-207-00	Maintenance Expense>Repairs & Maint	43,302.00			43,302.00
75-217-00	Maintenance Expense>Extermination	1,095.00			1,095.00
75-218-00	Maintenance Expense>Snow Removal	4,626.00			4,626.00
75-219-00	Maintenance Expense>Landscaping	5,569.00			5,569.00
75-220-00	Maintenance Expense>Fire Drill	3,208.00			3,208.00
75-700-00	Maintenance Expense>Contracted Service	19,360.00		1,171.00 RJE - 8 0.00 RJE - 10 1,171.00	20,531.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	28,906.00			28,906.00
75-811-80	Maintenance Expense>Director>Wages	64,757.00			64,757.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(72.00)			(72.00)
75-829-80	Maintenance Expense>Staff>Wages	56,440.00			56,440.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(168.00)			(168.00)
75-838-80	Maintenance Expense>Security Desk>Wages	93,655.00			93,655.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(639.00)			(639.00)
75-880-00	Maintenance Expense>Payroll Taxes	18,396.00			18,396.00
75-881-00	Maintenance Expense>Workers Comp	7,245.00			7,245.00
75-882-00	Maintenance Expense>Health Insurance	5,153.00			5,153.00
75-883-00	Maintenance Expense>Other Benefits	46,816.00		(46,816.00) RJE - 3 (46,816.00)	0.00
76-227-00	Utility Expense>Gas	62,221.00			62,221.00
76-228-00	Utility Expense>Electric	139,741.00			139,741.00
76-229-00	Utility Expense>Water/Sewer	70,199.00			70,199.00
80-101-00	Admin Expense>Provider Tax	634,240.00			634,240.00
80-162-00	Admin Expense>Insurance - General Liability & Other	68,606.00			68,606.00
80-163-00	Admin Expense>Insurance - EPLI	1,690.00			1,690.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	10,675.00			10,675.00
80-183-00	Admin Expense>Supplies	10,720.00			10,720.00
80-183-34	Admin Expense>Supplies>COVID19	11.00			11.00
80-208-00	Admin Expense>Equip-Rental	903.00			903.00
			RJE - 4	0.00	
80-209-00	Admin Expense>Postage	1,157.00			1,157.00
80-210-00	Admin Expense>Internet	2,100.00			2,100.00
80-230-00	Admin Expense>Data Processing	64,761.00			64,761.00
			RJE - 4	0.00	
80-231-00	Admin Expense>Telephone	14,423.00			14,423.00
			RJE - 2	0.00	
80-232-00	Admin Expense>Cable TV	6,513.00			6,513.00
80-233-00	Admin Expense>Seminars	265.00			265.00
80-234-00	Admin Expense>Licenses	735.00			735.00
80-235-00	Admin Expense>Dues & Subscriptions	5,342.00			5,342.00
			RJE - 4	0.00	
80-236-00	Admin Expense>Travel	1,419.00			1,419.00
80-236-04	Admin Expense>Travel>Allowable	3,767.00			3,767.00
80-236-34	Admin Expense>Travel>COVID19	28.00			28.00
80-238-00	Admin Expense>Legal Fees	11,505.00		4,331.00 RJE - 6 5,502.00 RJE - 7 0.00 RJE - 10 (1,171.00)	15,836.00
			RJE - 5	(56,400.00) (56,400.00)	
80-239-00	Admin Expense>Accounting Fees	83,935.00			27,535.00
			RJE - 6	0.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	5,435.00			5,435.00

Account	Description	ADJ	JE Ref #	FINAL	
				9/30/2020	9/30/2020
80-240-00	Admin Expense>Professional Fees	120,987.00		50,898.00	171,885.00
			RJE - 5	56,400.00	
			RJE - 6	(5,502.00)	
			RJE - 7	0.00	
80-243-00	Admin Expense>Late Fees	620.00			620.00
80-244-00	Admin Expense>Bank Fees	58,980.00			58,980.00
80-247-00	Admin Expense>Corporate Tax	300.00			300.00
80-249-00	Admin Expense>Recruiting	948.00			948.00
80-250-00	Admin Expense>Marketing & Advertising	21,256.00			21,256.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	6,335.00			6,335.00
80-700-00	Admin Expense>Contracted Service	22,709.00			22,709.00
			RJE - 8	0.00	
80-811-80	Admin Expense>Director>Wages	120,674.00			120,674.00
80-812-80	Admin Expense>Assistant Director>Wages	5,229.00			5,229.00
80-839-80	Admin Expense>Admissions>Wages	115,234.00			115,234.00
80-840-80	Admin Expense>Business Office>Wages	137,297.00			137,297.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(23.00)			(23.00)
80-842-80	Admin Expense>Marketing>Wages	33,362.00			33,362.00
80-880-00	Admin Expense>Payroll Taxes	35,324.00			35,324.00
80-881-00	Admin Expense>Workers Comp	13,967.00			13,967.00
80-882-00	Admin Expense>Health Insurance	9,923.00			9,923.00
80-883-00	Admin Expense>Other Benefits	89,997.00		(89,997.00)	0.00
			RJE - 3	(89,997.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		45,590.00	45,590.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		744.00	744.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00		345,472.00	345,472.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		984,509.00	984,509.00
			RJE - 3	984,509.00	
91-121-00	Property Expense>Rent	367,138.00			367,138.00
91-161-00	Property Expense>RE Taxes	154,971.00			154,971.00
91-261-00	Property Expense>Personal Prop Taxes	10,647.00			10,647.00
92-000-00	Depreciation Expense	86,041.00			86,041.00
93-000-00	Amortization Expense	8,526.00			8,526.00
94-000-00	Interest Expense	75,108.00			75,108.00
Marcum 101	Dentist	0.00		7,200.00	7,200.00
			RJE - 1	7,200.00	
Marcum 102	Cell Phone	0.00			0.00
			RJE - 2	0.00	
Marcum 109	Employee Food	0.00		514.00	514.00
			RJE - 3	514.00	
Marcum 110	Employee Relations	0.00		638.00	638.00
			RJE - 3	638.00	
Marcum 111	Discriminatory Bonus	0.00		17,630.00	17,630.00
			RJE - 3	17,630.00	
Marcum 113	Subscriptions	0.00			0.00
			RJE - 4	0.00	
Marcum 120	Tax Form 720	0.00		67.00	67.00
			RJE - 3	67.00	
Marcum 121	Indirect COVID Expense	0.00		5,705.00	5,705.00
			RJE - 3	5,705.00	
Marcum 122	Admin&General>COVID Related Expense	0.00		11,250.00	11,250.00
			RJE - 3	11,250.00	
Marcum 123	Holiday Party	0.00		2,045.00	2,045.00
			RJE - 3	2,045.00	
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

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

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
80-811-80	Admin Expense>Director>Wages	120,674.00		0.00	120,674.00
80-812-80	Admin Expense>Assistant Director>Wages	5,229.00		0.00	5,229.00
Subtotal [2]	Administrators	125,903.00		0.00	125,903.00
Subgroup : [4] Other Administrative Salaries					
75-838-80	Maintenance Expense>Security Desk>Wages	93,655.00		0.00	93,655.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(639.00)		0.00	(639.00)
80-840-80	Admin Expense>Business Office>Wages	137,297.00		0.00	137,297.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(23.00)		0.00	(23.00)
Subtotal [4]	Other Administrative Salaries	230,290.00		0.00	230,290.00
Subgroup : [5A] Head Dietitian					
70-833-80	Dietary Expense>Dietician>Wages	80,760.00		0.00	80,760.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	171.00		0.00	171.00
Subtotal [5A]	Head Dietitian	80,931.00		0.00	80,931.00
Subgroup : [5B] Food Service Supervisor					
70-811-80	Dietary Expense>Director>Wages	52,114.00		0.00	52,114.00
70-811-92	Dietary Expense>Director>PTO Accrual	1,112.00		0.00	1,112.00
Subtotal [5B]	Food Service Supervisor	53,226.00		0.00	53,226.00
Subgroup : [5C] Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	316,345.00		0.00	316,345.00
70-831-92	Dietary Expense>Aide>PTO Accrual	1,468.00		0.00	1,468.00
70-832-80	Dietary Expense>Cook>Wages	150,176.00		0.00	150,176.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,361.00		0.00	2,361.00
Subtotal [5C]	Dietary Workers	470,350.00		0.00	470,350.00
Subgroup : [6B] Other Housekeeping Workers					
72-831-80	Housekeeping Expense>Aide>Wages	276,226.00		0.00	276,226.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	1,737.00		0.00	1,737.00
Subtotal [6B]	Other Housekeeping Workers	277,963.00		0.00	277,963.00
Subgroup : [7A] Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	64,757.00		0.00	64,757.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(72.00)		0.00	(72.00)
Subtotal [7A]	Engineer or Chief of Maintenance	64,685.00		0.00	64,685.00
Subgroup : [7B] Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	56,440.00		0.00	56,440.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(168.00)		0.00	(168.00)
Subtotal [7B]	Other Maintenance Workers	56,272.00		0.00	56,272.00
Subgroup : [8B] Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	171,635.00		0.00	171,635.00
73-831-92	Laundry Expense>Aide>PTO Accrual	773.00		0.00	773.00
Subtotal [8B]	Other Laundry Workers	172,408.00		0.00	172,408.00
Subgroup : [12A] Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	116,358.00		0.00	116,358.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(1,797.00)		0.00	(1,797.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	88,701.00		0.00	88,701.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	2,572.00		0.00	2,572.00
Subtotal [12A]	Director of Nurses/Assistant Director	205,834.00		0.00	205,834.00
Subgroup : [12B1] RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	81,134.00		0.00	81,134.00
60-808-92	Nursing Expense>RN>PTO Accrual	1,157.00		0.00	1,157.00
60-809-80	Nursing Expense>RN Supervisor>Wages	420,993.00		0.00	420,993.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	3,700.00		0.00	3,700.00
Subtotal [12B1]	RNs - Direct Care	506,984.00		0.00	506,984.00
Subgroup : [12B2] RNs - Administrative					

61-814-80	Nursing Admin Expense>Central Supply>Wages	42,820.00	0.00	42,820.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	1,102.00	0.00	1,102.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	151,049.00	0.00	151,049.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,663.00)	0.00	(1,663.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,893.00	0.00	71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	45,215.00	0.00	45,215.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(42.00)	0.00	(42.00)
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	29,637.00	0.00	29,637.00
Subtotal [12B2]	RNs - Administrative	340,011.00	0.00	340,011.00
Subgroup : [12C1]	LPNs - Direct Care			
60-805-80	Nursing Expense>LPN>Wages	1,639,712.00	0.00	1,639,712.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(3,910.00)	0.00	(3,910.00)
Subtotal [12C1]	LPNs - Direct Care	1,635,802.00	0.00	1,635,802.00
Subgroup : [12D]	Aides and Attendants			
60-801-80	Nursing Expense>CNA>Wages	1,922,417.00	0.00	1,922,417.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(7,431.00)	0.00	(7,431.00)
Subtotal [12D]	Aides and Attendants	1,914,986.00	0.00	1,914,986.00
Subgroup : [12H]	Recreation Workers			
71-811-80	Activity Expense>Director>Wages	59,790.00	0.00	59,790.00
71-811-92	Activity Expense>Director>PTO Accrual	(53.00)	0.00	(53.00)
71-831-80	Activity Expense>Aide>Wages	33,016.00	0.00	33,016.00
71-831-92	Activity Expense>Aide>PTO Accrual	(179.00)	0.00	(179.00)
Subtotal [12H]	Recreation Workers	92,574.00	0.00	92,574.00
Subgroup : [12M]	Social Workers/Case Management			
69-811-80	Social Services Expense>Director>Wages	76,514.00	0.00	76,514.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,835.00	0.00	1,835.00
69-830-80	Social Services Expense>Assistant>Wages	25,250.00	0.00	25,250.00
Subtotal [12M]	Social Workers/Case Management	103,599.00	0.00	103,599.00
Subgroup : [12N]	Marketing			
80-842-80	Admin Expense>Marketing>Wages	33,362.00	0.00	33,362.00
Subtotal [12N]	Marketing	33,362.00	0.00	33,362.00
Subgroup : [12O]	Other			
61-818-80	Nursing Admin Expense>Medical Records>Wages	32,196.00	0.00	32,196.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(331.00)	0.00	(331.00)
80-839-80	Admin Expense>Admissions>Wages	115,234.00	0.00	115,234.00
Subtotal [12O]	Other	147,099.00	0.00	147,099.00
Total [10-A]	Salaries and Wages	6,512,279.00	0.00	6,512,279.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
Marcum 101	Dentist	0.00	7,200.00	7,200.00
			RJE - 1	
Subtotal [2]	Dentist	0.00	7,200.00	7,200.00
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	13,056.00	0.00	13,056.00
Subtotal [3]	Pharmacist	13,056.00	0.00	13,056.00
Subgroup : [5A]	PT - Resident Care			
65-000-00	PT Expense	237,840.00	0.00	237,840.00
Subtotal [5A]	PT - Resident Care	237,840.00	0.00	237,840.00
Subgroup : [8A]	Medical Director			
61-750-00	Nursing Admin Expense>Medical Director	24,000.00	0.00	24,000.00
			RJE - 9	
Subtotal [8A]	Medical Director	24,000.00	0.00	24,000.00
Subgroup : [9A]	ST - Resident Care			
67-000-00	ST Expense	70,103.00	0.00	70,103.00
Subtotal [9A]	ST - Resident Care	70,103.00	0.00	70,103.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	187,865.00	0.00	187,865.00
Subtotal [10A]	OT - Resident Care	187,865.00	0.00	187,865.00
Subgroup : [11A1]	RN's - Direct Care			

60-700-34	Nursing Expense>Contracted Service>COVID19	1,820.00	0.00	1,820.00
Subtotal [11A1]	RN's - Direct Care	1,820.00	0.00	1,820.00
Subgroup : [12]	Other			
60-206-00	Nursing Expense>Clinical Services	61,118.00	(7,200.00)	53,918.00
60-206-34	Nursing Expense>Clinical Services>COVID19	14,173.00	0.00	14,173.00
60-212-00	Nursing Expense>Clinical Consultants	13,500.00	0.00	13,500.00
Subtotal [12]	Other	88,791.00	(7,200.00)	81,591.00
Total [13-B]	Professional Fees	623,475.00	0.00	623,475.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
61-881-00	Nursing Admin Expense>Workers Comp	156,573.00	0.00	156,573.00
69-881-00	Social Services Expense>Workers Comp	3,508.00	0.00	3,508.00
70-881-00	Dietary Expense>Workers Comp	20,424.00	0.00	20,424.00
71-881-00	Activity Expense>Workers Comp	3,133.00	0.00	3,133.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	15,264.00	0.00	15,264.00
75-881-00	Maintenance Expense>Workers Comp	7,245.00	0.00	7,245.00
80-881-00	Admin Expense>Workers Comp	13,967.00	0.00	13,967.00
Subtotal [1A1]	Workmen's Compensation	220,114.00	0.00	220,114.00
Subgroup : [1A4]	Social Security (FICA)			
61-880-00	Nursing Admin Expense>Payroll Taxes	400,024.00	0.00	400,024.00
69-880-00	Social Services Expense>Payroll Taxes	8,932.00	0.00	8,932.00
70-880-00	Dietary Expense>Payroll Taxes	52,142.00	0.00	52,142.00
71-880-00	Activity Expense>Payroll Taxes	7,991.00	0.00	7,991.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	38,809.00	0.00	38,809.00
75-880-00	Maintenance Expense>Payroll Taxes	18,396.00	0.00	18,396.00
80-880-00	Admin Expense>Payroll Taxes	35,324.00	0.00	35,324.00
Subtotal [1A4]	Social Security (FICA)	561,618.00	0.00	561,618.00
Subgroup : [1A5]	Health Insurance			
61-882-00	Nursing Admin Expense>Health Insurance	111,401.00	0.00	111,401.00
69-882-00	Social Services Expense>Health Insurance	2,499.00	0.00	2,499.00
70-882-00	Dietary Expense>Health Insurance	14,541.00	0.00	14,541.00
71-882-00	Activity Expense>Health Insurance	2,232.00	0.00	2,232.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	10,855.00	0.00	10,855.00
75-882-00	Maintenance Expense>Health Insurance	5,153.00	0.00	5,153.00
80-882-00	Admin Expense>Health Insurance	9,923.00	0.00	9,923.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00	984,509.00	984,509.00
Subtotal [1A5]	Health Insurance	156,604.00	984,509.00	1,141,113.00
Subgroup : [1A7]	Pensions			
85-255-79	Employee Benefits Expense>Pension>Union	0.00	345,472.00	345,472.00
Subtotal [1A7]	Pensions	0.00	345,472.00	345,472.00
Subgroup : [1A9]	Other			
61-883-00	Nursing Admin Expense>Other Benefits	1,005,669.00	(1,005,669.00)	0.00
69-883-00	Social Services Expense>Other Benefits	22,614.00	(22,614.00)	0.00
70-883-00	Dietary Expense>Other Benefits	131,018.00	(131,018.00)	0.00
71-883-00	Activity Expense>Other Benefits	20,147.00	(20,147.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	97,903.00	(97,903.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	46,816.00	(46,816.00)	0.00
80-883-00	Admin Expense>Other Benefits	89,997.00	(89,997.00)	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	45,590.00	45,590.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	744.00	744.00
Marcum 120	Tax Form 720	0.00	67.00	67.00
Subtotal [1A9]	Other	1,414,164.00	(1,367,763.00)	46,401.00

Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	83,935.00		(56,400.00)	27,535.00
			RJE - 5	(56,400.00)	
			RJE - 6	0.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	5,435.00		0.00	5,435.00
Subtotal [1D]	Accounting and Auditing	89,370.00		(56,400.00)	32,970.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	11,505.00		4,331.00	15,836.00
			RJE - 6	5,502.00	
			RJE - 7	0.00	
			RJE - 10	(1,171.00)	
Subtotal [1E]	Legal	11,505.00		4,331.00	15,836.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	10,720.00		0.00	10,720.00
80-183-34	Admin Expense>Supplies>COVID19	11.00		0.00	11.00
80-208-00	Admin Expense>Equip-Rental	903.00		0.00	903.00
Subtotal [1G]	Office Supplies	11,634.00		0.00	11,634.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	14,423.00		0.00	14,423.00
Subtotal [1H1]	Telephone and Telegraph	14,423.00		0.00	14,423.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	300.00		0.00	300.00
Subtotal [1J]	Corporation Business Taxes	300.00		0.00	300.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	634,240.00		0.00	634,240.00
Subtotal [1K3]	Resident Day User Fee	634,240.00		0.00	634,240.00
Total [15]	Expenditures Other than Salaries	3,113,972.00		(89,851.00)	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	373.00		0.00	373.00
Subtotal [1]	Resident Travel and Entertainment	373.00		0.00	373.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	1,419.00		0.00	1,419.00
80-236-04	Admin Expense>Travel>Allowable	3,767.00		0.00	3,767.00
80-236-34	Admin Expense>Travel>COVID19	28.00		0.00	28.00
Subtotal [4]	Employee Travel	5,214.00		0.00	5,214.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	3,366.00		0.00	3,366.00
60-204-34	Nursing Expense>Training & Education>COVID19	25.00		0.00	25.00
80-233-00	Admin Expense>Seminars	265.00		0.00	265.00
Subtotal [5]	Education Expense	3,656.00		0.00	3,656.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	948.00		0.00	948.00
Subtotal [M1]	Advertising Help Wanted	948.00		0.00	948.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	21,256.00		0.00	21,256.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	6,335.00		0.00	6,335.00
Subtotal [M3]	Advertising Other	27,591.00		0.00	27,591.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	1,157.00		0.00	1,157.00
Subtotal [M7]	Postage	1,157.00		0.00	1,157.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	5,342.00		0.00	5,342.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	5,342.00		0.00	5,342.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	2,100.00		0.00	2,100.00

80-230-00	Admin Expense>Data Processing	64,761.00	0.00	64,761.00
80-240-00	Admin Expense>Professional Fees	120,987.00	RJE - 4 0.00 RJE - 5 56,400.00 RJE - 6 (5,502.00) RJE - 7 0.00 RJE - 8 0.00	50,898.00 171,885.00
80-700-00	Admin Expense>Contracted Service	22,709.00		22,709.00
Subtotal [M11]	Services Provided by Contract	210,557.00		50,898.00
				261,455.00
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	735.00		735.00
80-243-00	Admin Expense>Late Fees	620.00		620.00
80-244-00	Admin Expense>Bank Fees	58,980.00		58,980.00
Marcum 109	Employee Food	0.00		514.00
Marcum 110	Employee Relations	0.00	RJE - 3 514.00 638.00	638.00
Marcum 111	Discriminatory Bonus	0.00	RJE - 3 638.00 17,630.00	17,630.00
Marcum 122	Admin&General>COVID Related Expense	0.00	RJE - 3 17,630.00 11,250.00	11,250.00
Marcum 123	Holiday Party	0.00	RJE - 3 11,250.00 2,045.00	2,045.00
Subtotal [M13]	Other	60,335.00		32,077.00
				92,412.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. ai	315,173.00		82,975.00
				398,148.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	33,618.00		33,618.00
70-178-00	Dietary Expense>Food	225,141.00		225,141.00
70-178-34	Dietary Expense>Food>COVID19	3,376.00		3,376.00
71-178-00	Activity Expense>Food	377.00		377.00
Subtotal [2A1]	Raw Food	262,512.00		0.00
				262,512.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	20,712.00		20,712.00
70-183-34	Dietary Expense>Supplies>COVID19	1,260.00		1,260.00
Subtotal [2A2]	Non-Food Supplies	21,972.00		0.00
				21,972.00
Total [18]	Dietary Basis for Allocation of Costs	284,484.00		0.00
				284,484.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3B]	Purchased Services			
73-700-00	Laundry Expense>Contracted Service	480.00		480.00
Subtotal [3B]	Purchased Services	480.00		0.00
				480.00
Subgroup : [3C]	Other			
73-183-00	Laundry Expense>Supplies	7,887.00		7,887.00
Subtotal [3C]	Other	7,887.00		0.00
				7,887.00
Total [19]	Laundry-Basis for Allocation of Costs	8,367.00		0.00
				8,367.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4C]	Other			
72-183-00	Housekeeping Expense>Supplies	27,728.00		27,728.00
72-183-34	Housekeeping Expense>Supplies>COVID19	975.00		975.00
Subtotal [4C]	Other	28,703.00		0.00
				28,703.00
Subgroup : [5A2]	Purchased from			
62-000-00	Pharmacy Expense	48.00		48.00
62-145-00	Pharmacy Expense>RX	219,343.00		219,343.00
Subtotal [5A2]	Purchased from	219,391.00		0.00
				219,391.00
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	683.00		683.00
Subtotal [5B]	Medicine Cabinet Drugs	683.00		0.00
				683.00
Subgroup : [5E2]	Oxygen - Other			
64-223-00	Other Ancillary Expense>Oxygen	4,663.00		4,663.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	2,440.00		2,440.00
Subtotal [5E2]	Oxygen - Other	7,103.00		0.00
				7,103.00

Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	4,083.00	0.00	4,083.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	5,916.00	0.00	5,916.00
Subtotal [5F]	X-Rays and related radiological	9,999.00	0.00	9,999.00
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	32,176.00	0.00	32,176.00
64-224-34	Other Ancillary Expense>Lab>COVID19	1,800.00	0.00	1,800.00
Subtotal [5H]	Laboratory	33,976.00	0.00	33,976.00
Subgroup : [5I]	Recreation			
71-183-00	Activity Expense>Supplies	2,997.00	0.00	2,997.00
71-202-00	Activity Expense>Resident Missing Items	10.00	0.00	10.00
71-700-00	Activity Expense>Contracted Service	3,095.00	0.00	3,095.00
80-232-00	Admin Expense>Cable TV	6,513.00	0.00	6,513.00
Subtotal [5I]	Recreation	12,615.00	0.00	12,615.00
Subgroup : [5L]	Other			
60-183-00	Nursing Expense>Supplies	132,274.00	0.00	132,274.00
60-183-34	Nursing Expense>Supplies>COVID19	34,488.00	0.00	34,488.00
60-185-00	Nursing Expense>Incontinence Supplies	307.00	0.00	307.00
60-205-00	Nursing Expense>Sanitation & Incineration	779.00	0.00	779.00
60-208-00	Nursing Expense>Equip-Rental	37,304.00	0.00	37,304.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	7,239.00	0.00	7,239.00
60-230-00	Nursing Expense>Data Processing	14,439.00	0.00	14,439.00
60-230-34	Nursing Expense>Data Processing>COVID19	794.00	0.00	794.00
Marcum 121	Indirect COVID Expense	0.00	5,705.00	5,705.00
			RJE - 3	5,705.00
Subtotal [5L]	Other	227,624.00	5,705.00	233,329.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	540,094.00	5,705.00	545,799.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	50.00	0.00	50.00
70-207-00	Dietary Expense>Repairs & Maint	956.00	0.00	956.00
75-207-00	Maintenance Expense>Repairs & Maint	43,302.00	0.00	43,302.00
Subtotal [6A]	Repairs and Maintenance	44,308.00	0.00	44,308.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	62,221.00	0.00	62,221.00
Subtotal [6B]	Heat	62,221.00	0.00	62,221.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	139,741.00	0.00	139,741.00
Subtotal [6C]	Light & Power	139,741.00	0.00	139,741.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	70,199.00	0.00	70,199.00
Subtotal [6D]	Water	70,199.00	0.00	70,199.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	8,306.00	0.00	8,306.00
75-183-34	Maintenance Expense>Supplies>COVID19	33.00	0.00	33.00
75-205-00	Maintenance Expense>Sanitation & Incineration	32,243.00	0.00	32,243.00
75-217-00	Maintenance Expense>Extermination	1,095.00	0.00	1,095.00
75-218-00	Maintenance Expense>Snow Removal	4,626.00	0.00	4,626.00
75-219-00	Maintenance Expense>Landscaping	5,569.00	0.00	5,569.00
75-220-00	Maintenance Expense>Fire Drill	3,208.00	0.00	3,208.00
75-700-00	Maintenance Expense>Contracted Service	19,360.00	1,171.00	20,531.00
			RJE - 8	0.00
			RJE - 10	1,171.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	28,906.00	0.00	28,906.00
Subtotal [6F]	Other	103,346.00	1,171.00	104,517.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	86,041.00	0.00	86,041.00
Subtotal [7D]	Movable Equipment	86,041.00	0.00	86,041.00
Subgroup : [8A]	Organization Expense			
93-000-00	Amortization Expense	8,526.00	0.00	8,526.00
Subtotal [8A]	Organization Expense	8,526.00	0.00	8,526.00

Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	367,138.00	0.00	367,138.00
Subtotal [9]	Rental Payments	367,138.00	0.00	367,138.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	154,971.00	0.00	154,971.00
Subtotal [10B]	Real estate taxes paid by lessor	154,971.00	0.00	154,971.00
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	10,647.00	0.00	10,647.00
Subtotal [10C]	Personal property taxes	10,647.00	0.00	10,647.00
Total [22]	Maintenance and Property	1,047,138.00	1,171.00	1,048,309.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	75,108.00	0.00	75,108.00
Subtotal [12D]	Other Interest Expense	75,108.00	0.00	75,108.00
Subgroup : [14A]	Insurance on Property			
80-165-00	Admin Expense>Insurance - Property	10,675.00	0.00	10,675.00
Subtotal [14A]	Insurance on Property	10,675.00	0.00	10,675.00
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Liability & Other	68,606.00	0.00	68,606.00
80-163-00	Admin Expense>Insurance - EPLI	1,690.00	0.00	1,690.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
Subtotal [14C3]	Other	70,796.00	0.00	70,796.00
Total [27]	Interest and Insurance	156,579.00	0.00	156,579.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(7,521,134.00)	0.00	(7,521,134.00)
Subtotal [1A]	Medicaid Residents (CT only)	(7,521,134.00)	0.00	(7,521,134.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(3,209,007.00)	0.00	(3,209,007.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(3,209,007.00)	0.00	(3,209,007.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>Sequester	33,701.00	0.00	33,701.00
Subtotal [3B]	Medicare room and board contractual allowance	33,701.00	0.00	33,701.00
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(262,838.00)	0.00	(262,838.00)
40-105-00	Room & Board Revenue>HMO	(361,394.00)	0.00	(361,394.00)
40-109-00	Room & Board Revenue>Hospice	(289,147.00)	0.00	(289,147.00)
Subtotal [4A]	Private-pay residents and other	(913,379.00)	0.00	(913,379.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequester	807.00	0.00	807.00
Subtotal [4B]	Private-pay room and board contractual allowance	807.00	0.00	807.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(174,035.00)	0.00	(174,035.00)
Subtotal [5A]	Prescription Drugs - Medicare	(174,035.00)	0.00	(174,035.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	174,035.00	0.00	174,035.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	174,035.00	0.00	174,035.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(218,091.00)	0.00	(218,091.00)
42-103-00	PT Revenue>Medicare B	(93,860.00)	0.00	(93,860.00)
Subtotal [7A]	Physical Therapy - Medicare	(311,951.00)	0.00	(311,951.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	217,115.00	0.00	217,115.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	217,115.00	0.00	217,115.00
Subgroup : [7C]	Physical Therapy - Non-medicare			

42-105-00	PT Revenue>HMO	(33,247.00)	0.00	(33,247.00)
42-111-00	PT Revenue>Medicaid	(87,840.00)	0.00	(87,840.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(121,087.00)	0.00	(121,087.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-105-01	PT Revenue>HMO>C/A	22,187.00	0.00	22,187.00
42-111-01	PT Revenue>Medicaid>C/A	87,840.00	0.00	87,840.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	110,027.00	0.00	110,027.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(107,905.00)	0.00	(107,905.00)
44-103-00	ST Revenue>Medicare B	(34,411.00)	0.00	(34,411.00)
44-103-01	ST Revenue>Medicare B>C/A	476.00	0.00	476.00
Subtotal [8A]	Speech Therapy - Medicare	(141,840.00)	0.00	(141,840.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	107,905.00	0.00	107,905.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	107,905.00	0.00	107,905.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-105-00	ST Revenue>HMO	(29,799.00)	0.00	(29,799.00)
44-111-00	ST Revenue>Medicaid	(34,211.00)	0.00	(34,211.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(64,010.00)	0.00	(64,010.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-105-01	ST Revenue>HMO>C/A	21,896.00	0.00	21,896.00
44-111-01	ST Revenue>Medicaid>C/A	34,211.00	0.00	34,211.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	56,107.00	0.00	56,107.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(186,003.00)	0.00	(186,003.00)
43-103-00	OT Revenue>Medicare B	(63,643.00)	0.00	(63,643.00)
Subtotal [9A]	Occupational Therapy - Medicare	(249,646.00)	0.00	(249,646.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	187,380.00	0.00	187,380.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	187,380.00	0.00	187,380.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-105-00	OT Revenue>HMO	(26,902.00)	0.00	(26,902.00)
43-111-00	OT Revenue>Medicaid	(58,471.00)	0.00	(58,471.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(85,373.00)	0.00	(85,373.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-105-01	OT Revenue>HMO>C/A	20,153.00	0.00	20,153.00
43-111-01	OT Revenue>Medicaid>C/A	58,471.00	0.00	58,471.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	78,624.00	0.00	78,624.00
Subgroup : [10A]	Other - Medicare			
47-103-00	Other Ancillary Rev>Medicare B	(4,561.00)	0.00	(4,561.00)
52-102-00	Revenue Adjustments>Medicare A	2,929.00	0.00	2,929.00
Subtotal [10A]	Other - Medicare	(1,632.00)	0.00	(1,632.00)
Subgroup : [10B]	Other - Non-medicare			
47-105-00	Other Ancillary Rev>HMO	(49.00)	0.00	(49.00)
47-111-00	Other Ancillary Rev>Medicaid	(785.00)	0.00	(785.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	785.00	0.00	785.00
52-109-00	Revenue Adjustments>Hospice	(1,666.00)	0.00	(1,666.00)
52-111-00	Revenue Adjustments>Medicaid	(67,803.00)	0.00	(67,803.00)
Subtotal [10B]	Other - Non-medicare	(69,518.00)	0.00	(69,518.00)
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(14.00)	0.00	(14.00)
Subtotal [15]	Interest Income	(14.00)	0.00	(14.00)
Subgroup : [18]	Other Revenue			
51-100-00	Other Rev>Miscellaneous	(1,081.00)	0.00	(1,081.00)
			RJE - 6	0.00
			RJE - 9	0.00
51-818-00	Other Rev>Medical Records	(178.00)	0.00	(178.00)
Subtotal [18]	Other Revenue	(1,259.00)	0.00	(1,259.00)
Total [30]	Statement of Revenue	(11,898,184.00)	0.00	(11,898,184.00)

Group : [31-32]		Assets			
Subgroup : [A1]		Cash			
10-001-02	Cash>Clearing>Payroll	(115,163.00)	0.00	(115,163.00)	
10-014-00	Cash>Petty Cash Facility	300.00	0.00	300.00	
10-015-00	Cash>Petty Cash PNA	1,210.00	0.00	1,210.00	
10-050-91	Cash>WFPayroll>Waterbury	2,083.00	0.00	2,083.00	
10-060-91	Cash>Resident Trust>Waterbury	76,082.00	0.00	76,082.00	
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	
10-090-91	Cash>WFOperating>Waterbury	36,618.00	0.00	36,618.00	
Subtotal [A1]	Cash	6,130.00	0.00	6,130.00	
Subgroup : [A2]		Resident A/R			
11-102-00	Accounts Receivable>Medicare A	623,289.00	0.00	623,289.00	
11-104-00	Accounts Receivable>Private	86,572.00	0.00	86,572.00	
11-105-00	Accounts Receivable>HMO	103,384.00	0.00	103,384.00	
11-109-00	Accounts Receivable>Hospice	66,915.00	0.00	66,915.00	
11-111-00	Accounts Receivable>Medicaid	1,481,596.00	0.00	1,481,596.00	
11-112-00	Accounts Receivable>Income	42,326.00	0.00	42,326.00	
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(35,567.00)	0.00	(35,567.00)	
11-122-00	Accounts Receivable>Medicare Colns Write Off	35,402.00	0.00	35,402.00	
11-123-00	Accounts Receivable>Ancillary	93,347.00	0.00	93,347.00	
Subtotal [A2]	Resident A/R	2,497,264.00	0.00	2,497,264.00	
Subgroup : [A5]		Prepaid Expenses			
12-000-00	Prepaid Expenses	2,529.00	0.00	2,529.00	
12-124-00	Prepaid Expenses>Insurance	29,543.00	0.00	29,543.00	
12-126-00	Prepaid Expenses>Taxes	43,193.00	0.00	43,193.00	
12-881-00	Prepaid Expenses>Workers Comp	91,987.00	0.00	91,987.00	
Subtotal [A5]	Prepaid Expenses	167,252.00	0.00	167,252.00	
Subgroup : [B4]		Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	432,309.00	0.00	432,309.00	
14-137-01	Fixed Asset>Capital Lease>Copier	33,700.00	0.00	33,700.00	
15-131-00	Accum Depn>Leasehold Improvements	(84,876.00)	0.00	(84,876.00)	
15-137-01	Accumulated Depn>Capital Lease>Copier	(57,081.00)	0.00	(57,081.00)	
Subtotal [B4]	Leasehold Improvements	324,052.00	0.00	324,052.00	
Subgroup : [B6]		Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	56,680.00	0.00	56,680.00	
14-133-00	Fixed Assets>Medical Equipment	39,258.00	0.00	39,258.00	
14-134-00	Fixed Assets>Computer Hardware	42,199.00	0.00	42,199.00	
14-135-00	Fixed Assets>Computer Software	8,026.00	0.00	8,026.00	
14-305-00	Fixed Assets>Sales Use Tax	2,126.00	0.00	2,126.00	
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(33,220.00)	0.00	(33,220.00)	
15-133-00	Accum Depn>Medical Equipment	(20,554.00)	0.00	(20,554.00)	
15-134-00	Accum Depn>Computer Hardware	(34,953.00)	0.00	(34,953.00)	
15-135-00	Accum Depn>Computer Software	(6,329.00)	0.00	(6,329.00)	
15-305-00	Accum Depn>Sales Use Tax	(1,167.00)	0.00	(1,167.00)	
Subtotal [B6]	Movable Equipment	52,066.00	0.00	52,066.00	
Subgroup : [B9]		Other Fixed Assets			
14-136-00	Fixed Assets>CIP	113,856.00	0.00	113,856.00	
Subtotal [B9]	Other Fixed Assets	113,856.00	0.00	113,856.00	
Subgroup : [D1]		Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	5,305.00	0.00	5,305.00	
Subtotal [D1]	Deferred Deposits	5,305.00	0.00	5,305.00	
Subgroup : [D2]		Escrow Deposits			
17-283-06	Other Assets>Escrow>Tax	42,314.00	0.00	42,314.00	
17-283-64	Other Asset>Escrow>Replacement Reserve	226,644.00	0.00	226,644.00	
17-283-67	Other Assets>Escrow>Insurance	23,250.00	0.00	23,250.00	
Subtotal [D2]	Escrow Deposits	292,208.00	0.00	292,208.00	
Subgroup : [D3]		Organization Expense			
17-000-00	Deferred Financing Costs	42,630.00	0.00	42,630.00	
19-265-00	Accumulated Amortization>Deferred Financing Costs	(38,367.00)	0.00	(38,367.00)	
Subtotal [D3]	Organization Expense	4,263.00	0.00	4,263.00	
Subgroup : [D4]		Goodwill			
16-000-00	Goodwill	694,573.00	0.00	694,573.00	
Subtotal [D4]	Goodwill	694,573.00	0.00	694,573.00	

Subgroup : [D6]		Loans to Owners or Related Parties		
27-000-40	Due To/(From)>Salmon Brook	(839.00)	0.00	(839.00)
27-000-41	Due To/(From)>Sky View	320.00	0.00	320.00
27-000-88	Due To/(From)>New Haven	141,148.00	0.00	141,148.00
27-000-89	Due To/(From)>Prospect	60,341.00	0.00	60,341.00
27-000-90	Due To/(From)>West Haven	35,365.00	0.00	35,365.00
27-000-96	Due To/(From)>New London	(2,533.00)	0.00	(2,533.00)
27-315-00	Due To/(From)>Fairview at Southport	5,005.00	0.00	5,005.00
27-317-00	Due To/(From)>Fairview Management	643.00	0.00	643.00
Subtotal [D6]	Loans to Owners or Related Parties	239,450.00	0.00	239,450.00
Subgroup : [D7]		Other Assets		
13-127-00	Due From>Old Owner	60,244.00	0.00	60,244.00
27-000-82	Due To/(From)>Saugus	123.00	0.00	123.00
27-111-00	Due To/(From)>Medicaid	106,282.00	0.00	106,282.00
27-172-00	Due To/(From)>Vendor	(36,262.00)	0.00	(36,262.00)
27-174-00	Due To/(From)>Other L&E	13,927.00	0.00	13,927.00
28-127-00	Due To>Old Owner	5,866.00	0.00	5,866.00
Subtotal [D7]	Other Assets	150,180.00	0.00	150,180.00
Total [31-32]	Assets	4,546,599.00	0.00	4,546,599.00
Group : [33-34]		Liabilities		
Subgroup : [A1]		Trade A/P		
20-000-00	Accounts Payable	(697,003.00)	0.00	(697,003.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,357.00)	0.00	(1,357.00)
21-350-00	Other Current Payables>Resident Funds	(76,082.00)	0.00	(76,082.00)
21-353-00	Other Current Payables>Resident Refunds	(3,385.00)	0.00	(3,385.00)
21-600-00	Other Current Payables>Disputed AP	(19,704.00)	0.00	(19,704.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(20.00)	0.00	(20.00)
Subtotal [A1]	Trade A/P	(797,551.00)	0.00	(797,551.00)
Subgroup : [A2]		Notes Payable (Current)		
22-000-34	Note Payable>PPP Loan>COVID19	(1,295,200.00)	0.00	(1,295,200.00)
Subtotal [A2]	Notes Payable (Current)	(1,295,200.00)	0.00	(1,295,200.00)
Subgroup : [A4]		Accrued Payroll		
23-000-00	Accrued Wages & Related	(33,533.00)	0.00	(33,533.00)
23-157-00	Accrued Expenses>PTO	(154,195.00)	0.00	(154,195.00)
Subtotal [A4]	Accrued Payroll	(187,728.00)	0.00	(187,728.00)
Subgroup : [A7]		Medicare Final Settlement Payable		
27-102-00	Due To/(From)>Medicare A	(4,413.00)	0.00	(4,413.00)
Subtotal [A7]	Medicare Final Settlement Payable	(4,413.00)	0.00	(4,413.00)
Subgroup : [A12]		Other Current Liabilities		
24-000-00	Accrued Expenses	(158,742.00)	0.00	(158,742.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(5,329.00)	0.00	(5,329.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	15,322.00	0.00	15,322.00
24-158-00	Accrued Expenses>Utilities (Assumed)	(20,255.00)	0.00	(20,255.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Othe	(17,783.00)	0.00	(17,783.00)
24-285-00	Accrued Expenses>Year End Adjustments	(13,489.00)	0.00	(13,489.00)
24-881-00	Accrued Expenses>Workers Comp	(124,031.00)	0.00	(124,031.00)
24-882-00	Accrued Expenses>Health Insurance	(29,003.00)	0.00	(29,003.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(769,250.00)	0.00	(769,250.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(465,193.00)	0.00	(465,193.00)
Subtotal [A12]	Other Current Liabilities	(1,587,753.00)	0.00	(1,587,753.00)
Subgroup : [B3]		Loans from Owners or Related Parties		
27-000-87	Due To/(From)>Torrington	(6,278.00)	0.00	(6,278.00)
27-000-92	Due To/(From)>Regal Care Management Group	1,145,856.00	0.00	1,145,856.00
27-000-93	Due To/(From)>RC Holdings	(1,761,210.00)	0.00	(1,761,210.00)
27-000-95	Due To/(From)>Norwich	(23,601.00)	0.00	(23,601.00)
27-152-00	Due To/(From)>Employee	(8,468.00)	0.00	(8,468.00)
27-316-00	Due To/(From)>Fairview at Greenwich	(8,918.00)	0.00	(8,918.00)
27-400-00	Due to/(from)>Eli Mirlis	(170,558.00)	0.00	(170,558.00)
Subtotal [B3]	Loans from Owners or Related Parties	(833,177.00)	0.00	(833,177.00)
Subgroup : [B4]		Other Long-Term Liabilities		
27-000-77	Due To/(From)>TSM Holdings	(2,178.00)	0.00	(2,178.00)
27-000-78	Due To/(From)>Maplewood	(13,793.00)	0.00	(13,793.00)
27-000-83	Due To/(From)>Twin Oaks	(906.00)	0.00	(906.00)

27-105-00	Due To/(From)>HMO	(17,294.00)	0.00	(17,294.00)
27-112-00	Due To/(From)>Income	(11,548.00)	0.00	(11,548.00)
27-169-00	Due To/(From)>Regal Realty	(2,120,688.00)	0.00	(2,120,688.00)
27-199-00	Due To>Patient Spend Down	(2,154.00)	0.00	(2,154.00)
Subtotal [B4]	Other Long-Term Liabilities	(2,168,561.00)	0.00	(2,168,561.00)
Total [33-34]	Liabilities	(6,874,383.00)	0.00	(6,874,383.00)
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-000-86	Partner's Equity>All Partners>Capital Draws	3,026.00	0.00	3,026.00
Subtotal [B1]	Owner's Capital	3,026.00	0.00	3,026.00
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	1,621,381.00	0.00	1,621,381.00
Subtotal [B5]	Cumulated Earnings	1,621,381.00	0.00	1,621,381.00
Total [35]	Equity	1,624,407.00	0.00	1,624,407.00
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Tickmarks

- {a}
- {b}
- {c}
- {d}
- {e}
- {f}
- {g}
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- {i}
- {j}
- {k}
- {l}
- {m}
- {n}
- {o}

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{z}



Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date:
Run Date: 2/5/2021
Name of Workpaper: VHCL CKLST

Provider Name: RegalCare at Waterbury, LLC
Provider Number: 000009001
Period Ended: 9/30/20

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: