

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Waterbury Gardens Nursing & Rehabilitation Center, LLC	
Address (No. & Street, City, State, Zip Code) 128 Cedar Avenue, Waterbury, CT 06705	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> SLTC
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2424	RHNS	SLTC 2424	Medicare Provider 07-5210
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Medicaid Provider Numbers:	CCNH 20156	RHNS	ICF-IID 520157
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For Department Use Only

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

NOTE: Facility Operated by Court Appointed Receiver

General Information

Name of Facility (as licensed) Waterbury Gardens Nursing & Rehabilitation Center, LLC	License No. 2424	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 Waterbury Gardens Nursing & Rehabilitation Center, 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

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Avi Rosenbloom			Printed Name (Owner)	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

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State of Connecticut
Department of Social Services
55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 128 Cedar Avenue, Waterbury, CT 06705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/4/2021		
Item	Total	CCNH	RHNS	SLTC
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 203-757-9271	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Waterbury Gardens Nursing & Rehabilitation Center, LLC		Address (No. & Street, City, State, Zip) 128 Cedar Avenue, Waterbury, CT 06705	
License Numbers: Type of Facility (Check appropriate box(es))	CCNH 2424	RHNS	SLTC 2424
<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 checked="" type="checkbox"/> SLTC
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. N/A
Administrator Name of Administrator Avi Rosenbloom			
		Nursing Home Administrator's License No.:	2056
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name		License No.:	

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Annual Report of Long-Term Care Facility

CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center,	License No. 2424	Report for Year Ended 9/30/2020	Page of 3 37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered
Waterbury Gardens Nursing & Rehabilitation Center, LLC		128 Cedar Avenue, Waterbury, CT 06705	CT
Name of Partners/Members	Business Address	Title	% Owned
David Gamzeh	128 Cedar Avenue, Waterbury, CT 06705	Member	18.75
Akiva Glatzer	128 Cedar Avenue, Waterbury, CT 06705	Member	18.75
Mordy Lahasky	128 Cedar Avenue, Waterbury, CT 06705	Member	18.75
Shalom Lerner	128 Cedar Avenue, Waterbury, CT 06705	Member	5
Esther Stolberg	128 Cedar Avenue, Waterbury, CT 06705	Member	9.375
Joshua Farkovits	128 Cedar Avenue, Waterbury, CT 06705	Member	9.375
Waterbury 1111 Holdings	128 Cedar Avenue, Waterbury, CT 06705		20

General Information and Questionnaire
Corporate Owners

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	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 N/A		Business Address	State(s) in Which Incorporated
Name of Directors, Officers N/A		Business Address	Title
			No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares N/A			

State of Connecticut

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General Information and Questionnaire
Individual Proprietorship

Name of Facility Waterbury Gardens Nursing & Rehabilitation Cent	License No. 2424	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, L	License No. 2424	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 type="radio"/> Yes <input checked="" 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	%**			

* 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 Waterbury Gardens Nursing & Rehabilitation Ce	License No. 2424	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.

See attached allocation schedule. Please note that the information used to prepare this cost report was provided by receiver. The receiver began on 11/5/19 and therefore the financial information reported only contains information from 11/5/19-9/30/20. Days listed on page 9 are reported for the entire year of 10/1/19 - 9/30/20.

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.

Waterbury Gardens							
ALLOCATION SECTION							
Cost Year 2020						TOTAL	
		INPUT				ALLOCATED AMOUNTS	
ACCOUNT		Total	ALLOCATION		Skilled Nursing	Vent	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS		Facility	Unit	TOTAL
30 I1A.10	Medicaid R&B SNF Only	(6,064,075)	Nursing home		(6,064,075)	-	(6,064,075)
30 I1A.22	Medicaid R&B Vent Only	-	Vent		-	-	-
30 I3A.10	Medicare R&B - SNF Only	(1,830,010)	Nursing home		(1,830,010)	-	(1,830,010)
30 I3A.22	Medicare R&B - Vent Only	-	Vent		-	-	-
30 I4A.10	Private pay R&B - SNF Only	(473,299)	Nursing home		(473,299)	-	(473,299)
30 I4A.22	Private pay R&B - Vent Only	-	Vent		-	-	-
30 II1A.10	Prescription Drugs Medicare - Patient Days	(66,441)	Patient days		(56,320)	(10,121)	(66,441)
30 II1C.10	Prescription drugs - Patient Days	(58,770)	Patient days		(49,817)	(8,953)	(58,770)
30 II2A.22	Medical Supplies Medicare Non Reimbursable	-	Vent		-	-	-
30 II3AM.07	PT Medicare PT Treatments	-	PT Treat		-	-	-
30 II3A.10	PT Medicare PT Treatments	(1,052,350)	PT Treat		(939,417)	(112,933)	(1,052,350)
30 II3CO.07	PT Other - PT Treatments	-	PT Treat		-	-	-
30 II3C.10	PT Other - PT Treatments	(446,950)	PT Treat		(398,986)	(47,964)	(446,950)
30 II4AM.08	ST Medicare - ST Treatments	-	ST Treat		-	-	-
30 II4A.10	ST Medicare - ST Treatments	(53,898)	ST Treat		(45,161)	(8,737)	(53,898)
30 II4CO.08	ST Other - ST Treatments	-	ST Treat		-	-	-
30 II4C.10	ST Other - ST Treatments	(52,928)	ST Treat		(44,348)	(8,580)	(52,928)
30 II5A.10	OT Medicare - OT Treatments	(1,108,900)	OT Treat		(967,618)	(141,282)	(1,108,900)
30 II5C.10	OT - OT Treatments	(546,568)	OT Treat		(476,931)	(69,637)	(546,568)
30 II6A.10	Other Medicare - Patient Days	1,894,109	Patient days		1,605,564	288,545	1,894,109
30 II6B.10	Other - Patient Days	1,037,152	Patient days		879,154	157,998	1,037,152
30 IV5.22	Interest - Patient Days	-	Patient days		-	-	-
30 IV8.25	Other - Transportation Services	-	Accum Costs		-	-	-
30 IV8.10	Other - Patient Days	(938,584)	Patient days		(795,602)	(142,982)	(938,584)
		Total Revenue	(9,761,512.00)		(9,656,864)	(104,648)	(9,761,512)

Waterbury Gardens							
ALLOCATION SECTION							
Cost Year 2020						TOTAL	
		INPUT				ALLOCATED AMOUNTS	
ACCOUNT		Total	ALLOCATION		Skilled Nursing	Vent	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS		Facility	Unit	TOTAL
10-A 2.15	Administrators	400,512	Payroll		311,690	88,822	400,512
10-A 3.15	Assistant Administrator	-	Payroll		-	-	-
10-A 4.19	Other Admin - Salary %	158,319	Payroll		123,209	35,110	158,319
10-A 4.43	Other Admin - Patient days	-	Patient days		-	-	-
10-A 5C.5	Dietary Workers - Meals	448,562	Meals		351,496	97,066	448,562
10-A 6A	Head Housekeeper	-	Sqft		-	-	-
10-A 7A..2	Other Maintenance Workers - SQFT	146,741	Sqft		122,872	23,869	146,741
10-A 9	Barber and Beautician Services	-	Payroll		-	-	-
10-A 10.19	Protective Services	-	Payroll		-	-	-
10-A 11A	Head Accountant	-	Payroll		-	-	-
10-A 11B	Other Accountants	-	Payroll		-	-	-
10-A 12A.10	Director of Nurses/Assistant Director	171,930	Nursing Salary		145,739	26,191	171,930
10-A 12B1.10	RNs - Direct Care	714,842	Direct		605,944	108,898	714,842
10-A 12B2.10	RNs - Administrative	113,386	Nursing Salary		96,113	17,273	113,386
10-A 12C1.10	LPNs - Direct Care	1,049,354	Direct		889,498	159,856	1,049,354
10-A 12D.10	Aides and Attendants	1,638,553	Direct		1,388,939	249,614	1,638,553
10-A 12E	Physical Therapists	136,458	PT Treat		121,814	14,644	136,458
10-A 12F	Speech Therapists	49,184	ST Treat		41,211	7,973	49,184
10-A 12G	Occupational Therapists	290,200	OT Treat		253,226	36,974	290,200
10-A 12H.43	Recreation Workers	96,346	Patient days		81,669	14,677	96,346
10-A 12I1	Medical Director	-	Payroll		-	-	-
10-A 12I2	Utilization Review	-	Payroll		-	-	-
10-A 12I3	Resident Care	-	Payroll		-	-	-
10-A 12I4	Other	-	Payroll		-	-	-
10-A 12J	Dentists	-	Payroll		-	-	-
10-A 12K.22	Pharmacists	-	Payroll		-	-	-
10-A 12L	Podiatrists	-	Payroll		-	-	-
10-A 12M.33	Social Workers/Case Management - Direct	61,646	Patient days		52,255	9,391	61,646
10-A 12N.22	Marketing - Non reimb	-	Patient days		-	-	-
10-A 12O.22	Other - Vent/Respiratory	498,466	Direct		58,254	440,212	498,466
10-A 12O.25	Other - Payroll	120,599	Payroll		93,854	26,745	120,599
13-B 1	Dietitian	-	Patient days		-	-	-
13-B 2.22	Dentist	-	Patient days		-	-	-
13-B 3.10	Pharmacist	1,526	Patient days		1,294	232	1,526

Waterbury Gardens							
ALLOCATION SECTION							
Cost Year 2020						TOTAL	
		INPUT				ALLOCATED AMOUNTS	
ACCOUNT		Total	ALLOCATION		Skilled Nursing	Vent	
NUMBER	ACCOUNT NAME	AMOUNT	BASIS		Facility	Unit	TOTAL
13-B 4	Podiatrist	-	Patient days		-	-	-
13-B 5A.07	PT - Resident Care - PT	117,704	PT Treat		105,073	12,631	117,704
13-B 5B	PT - Other	-	PT Treat		-	-	-
13-B 6.33	Social Worker - Capacity	-	Capacity		-	-	-
13-B 7.22	Recreation Worker	-	Patient days		-	-	-
13-B 8A.10	Medical Director - Direct	95,364	Direct		41,249	54,115	95,364
13-B 8B	Utilization Review	-	Patient days		-	-	-
13-B 8C	Resident Care	-	Patient days		-	-	-
13-B 8D1	Infection Control Committee	-	Patient days		-	-	-
13-B 8D2	Pharmaceutical Committee	-	Patient days		-	-	-
13-B 8D3	Staff Development Committee	-	Patient days		-	-	-
13-B 8E	Other	-	Patient days		-	-	-
13-B 9A.08	ST - Resident Care - ST	-	ST Treat		-	-	-
13-B 9B	ST - Other	-	ST Treat		-	-	-
13-B 10B.10	OT - Other	-	OT Treat		-	-	-
13-B 11A1	RN's - Direct Care	-	Direct		-	-	-
13-B 11A2	RN's - Administrative	-	Payroll		-	-	-
13-B 11B1	LPN's - Direct Care	-	Direct		-	-	-
13-B 11B2	LPN's - Administrative	-	Payroll		-	-	-
13-B 11C	Aides	-	Direct		-	-	-
13-B 11D	Other	-	Direct		-	-	-
15 1A1.15	Workmen's Compensation - Salary%	218,244	Payroll		169,844	48,400	218,244
15 1A4.15	Social Security (FICA) - Salary %	537,987	Payroll		418,678	119,309	537,987
15 1A5.15	Health Insurance - Salary %	332,090	Payroll		258,442	73,648	332,090
15 1A6.15	Life Insurance - Salary %	-	Payroll		-	-	-
15 1A7.15	Pensions - Salary %	230,414	Payroll		179,315	51,099	230,414
15 1A8.15	Uniform Allowance - Salary %	-	Payroll		-	-	-
15 1A9.15	Other - Salary %	8,693	Payroll		6,765	1,928	8,693
15 1C.42	Bad Debts	283,500	Accum Costs		215,230	68,270	283,500
15 1D.42	Accounting and Auditing	27,034	Accum Costs		20,524	6,510	27,034
15 1E.42	Legal - Expenses	47,066	Accum Costs		35,732	11,334	47,066
15 1F	Insurance of Lives of Owners/Oper.	-	Accum Costs		-	-	-
15 1G.42	Office Supplies - Accum Costs	81,483	Accum Costs		61,861	19,622	81,483
15 1H1.42	Telephone and Telegraph - Accum Costs	6,766	Accum Costs		5,137	1,629	6,766
15 1I	Appraisal	-	Accum Costs		-	-	-

Waterbury Gardens							
ALLOCATION SECTION							
Cost Year 2020						TOTAL	
ACCOUNT		INPUT				ALLOCATED AMOUNTS	
NUMBER	ACCOUNT NAME	Total	ALLOCATION		Skilled Nursing	Vent	
		AMOUNT	BASIS		Facility	Unit	TOTAL
15 1J	Corporation Business Taxes	-	Accum Costs		-	-	-
15 1K2	Other	-	Accum Costs		-	-	-
15 1K3.03	Resident Day User Fee	432,738	Patient days		366,816	65,922	432,738
16 2	Holiday Parties for Staff	-	Accum Costs		-	-	-
16 3	Gifts to Staff and Residents	-	Accum Costs		-	-	-
16 4.42	Employee Travel - Accum Costs	-	Accum Costs		-	-	-
16 5.33	Education Expense - Capacity	33,872	Capacity		27,098	6,774	33,872
16 5.34	Education Expense - Accum Costs	-	Accum Costs		-	-	-
16 6.25	Automobile Expense - Accum Costs	-	Accum Costs		-	-	-
16 7	Other	-	Accum Costs		-	-	-
16 M1.19	Advertising Help Wanted - Salaries %	13,000	Payroll		10,117	2,883	13,000
16 M2.22	Advertising Telephone Directory	-	Accum Costs		-	-	-
16 M3.42	Advertising Other	-	Accum Costs		-	-	-
16 M4	Fund Raising	-	Accum Costs		-	-	-
16 M5.34	Medical Records	-	Accum Costs		-	-	-
16 M7.42	Postage	409	Accum Costs		311	98	409
16 M8.33	Dues and Membership Fees to Professional Associations - Cap	10,368	Capacity		8,294	2,074	10,368
16 M8A	Dues to Chamber of Commerce	-	Capacity		-	-	-
16 M9.42	Subscriptions - Accum Costs	-	Capacity		-	-	-
16 M11.42	Services Provided by Contract - Accum Costs	131,951	Accum Costs		100,175	31,776	131,951
16 M12.02	Administrative Management Services - Patient days	-	Patient days		-	-	-
16 M13.25	Other - Accum Costs	376,185	Accum Costs		285,595	90,590	376,185
18 2A1.03	Raw Food - Meals	249,401	Meals		195,432	53,969	249,401
18 2A2.03	Non-Food Supplies - Meals	502	Meals		393	109	502
18 2B.03	Purchased Services - Meals	-	Meals		-	-	-
18 2D.03	Other - Meals	-	Meals		-	-	-
19 3A2	Employee Items	-	Laundry		-	-	-
19 3A3	Personal clothing - residents washed	-	Laundry		-	-	-
19 3A4.10	Repair and/or purchased linens	-	Laundry		-	-	-
19 3B.05	Purchased Services - Pounds of Laundry	195,892	Laundry		166,993	28,899	195,892
19 3C	Management Services	-	Laundry		-	-	-
19 3D.05	Other - Pounds of Laundry	-	Laundry		-	-	-
20 4A1.02	In-House Care Supplies - Sqft	1,224	Sqft		1,025	199	1,224
20 4B.02	Purchased Services - Sqft	194,508	Sqft		162,869	31,639	194,508
20 4C	Management Services	-	Sqft		-	-	-

Waterbury Gardens							
ALLOCATION SECTION							
Cost Year 2020						TOTAL	
		INPUT				ALLOCATED AMOUNTS	
ACCOUNT		Total	ALLOCATION			Skilled Nursing	Vent
NUMBER	ACCOUNT NAME	AMOUNT	BASIS			Facility	Unit
							TOTAL
20 4D	Other	-	Sqft			-	-
20 5A1	Own Pharmacy	-	Patient days			-	-
20 5A.03	Purchased From - Pharmacy	169,302	Pharmacy		138,518	30,784	169,302
20 5B.03	Medicine Cabinet Drugs	1,433	Patient days		1,215	218	1,433
20 5C.03	Medical and Therapeutic Supplies	572,946	Patient days		485,665	87,281	572,946
20 5D.03	Ambulance/Limousine - Patient Days	16,402	Patient days		13,903	2,499	16,402
20 5E1.03	Oxygen - Emergency Use	-	Patient days		-	-	-
20 5E2.03	Oxygen - Other - Vent/Respiratory	281,712	Resp. Salaries		32,923	248,789	281,712
20 5F.03	X-Rays and related radiological - Patient Days	33,955	Patient days		28,782	5,173	33,955
20 5H.03	Laboratory - Patient Days	11,505	Lab		10,344	1,161	11,505
20 5I.03	Recreation - Patient Days	16,567	Patient days		14,043	2,524	16,567
20 5J.03	Other - SNF	179,594	Nursing Home		179,594	-	179,594
20 5J.07	Other - PT Treatments	-	PT Treat		-	-	-
20 5J.08	Other - ST Treatments	-	ST Treat		-	-	-
20 5J.09	Other - OT Treatments	-	OT Treat		-	-	-
20 5J.15	Other - Salary %	-	Payroll		-	-	-
20 5J.22	Other - Vent/Respiratory	320,493	Resp. Salaries		37,455	283,038	320,493
22 6A.02	Repairs and Maintenance - Sqft	123,842	Sqft		103,698	20,144	123,842
22 6A.22	Repairs and Maintenance - Sqft	-	Vent		-	-	-
22 6B.33	Heat - Sqft	-	Sqft		-	-	-
22 6C.33	Light & Power - Sqft	178,995	Sqft		149,879	29,116	178,995
22 6D.33	Water	-	Sqft		-	-	-
22 6F.02	Other - Sqft	258,739	Sqft		216,652	42,087	258,739
22 7A.10	Land Improvements - SNF Only	-	Nursing Home		-	-	-
22 7A.22	Land Improvements - Non Reimb	-	Vent		-	-	-
22 7B.10	Building & Building Improvements - SNF Only	16,328	Nursing Home		16,328	-	16,328
22 7B.22	Building & Building Improvements - Non Reimb	2,934	Vent		-	2,934	2,934
22 7C.10	Non-movable Equipment - SNF Only	-	Nursing Home		-	-	-
22 7C.22	Non-movable Equipment - Non Reimb	-	Vent		-	-	-
22 7D.10	Movable Equipment - Patient Days	107,882	Nursing Home		107,882	-	107,882
22 7D.22	Movable Equipment - Non Reim	19,388	Vent		-	19,388	19,388
22 8A	Organization Expense	-			-	-	-
22 8B.10	Mortgage Expense - SNF	-	Nursing Home		-	-	-
22 8B.22	Mortgage Expense - Non Reim	-	Vent		-	-	-
22 8C	Leasehold Improvements	-			-	-	-

Waterbury Gardens							
ALLOCATION SECTION							
Cost Year 2020						TOTAL	
		INPUT				ALLOCATED AMOUNTS	
ACCOUNT		Total	ALLOCATION			Skilled Nursing	Vent
NUMBER	ACCOUNT NAME	AMOUNT	BASIS			Facility	Unit
							TOTAL
22 8D	Other	-				-	-
22 9.33	Rental Payments Sqft	-	Sqft			-	-
22 10B	Real estate taxes paid by lessor - Sqft	164,475	Sqft			137,721	26,754
22 10C	Personal property taxes - Sqft	63,626	Sqft			53,277	10,349
26 12A1	First Mortgage	-				-	-
26 12A2	Second Mortgage	-				-	-
26 12A3	Third Mortgage	-				-	-
26 12A4	Fourth Mortage	-				-	-
26 12B1	Original Loan Amount	-				-	-
26 12B2	Loan Origination Date	-				-	-
26 12B3	Interest Rate %	-				-	-
26 12B4	Term	-				-	-
26 12B5	CHEFA Interest Expense	-				-	-
26 12B5.22	Non Reimbursable	-	Vent			-	-
26 12B5.10	Other- SNF	-	Nursing Home			-	-
27 12C1	Automotive Equipment	-				-	-
27 12C2	Other	-				-	-
27 12D.10	Other Interest Expense	-	Accum Costs			-	-
27 14A	Insurance on Property - Sqft	1,200	Sqft			1,005	195
27 414B	Insurance of Automobiles	-				-	-
27 14B.25	Transportation Services	-	Accum Costs			-	-
27 14C1	Umbrella	-				-	-
27 14C2	Fire and Extended Coverage	-				-	-
27 14C3.42	Other - Accum Costs	157,704	Accum Costs			119,727	37,977
						-	-
		12,422,039				9,430,657	2,991,382
							12,422,040
	Reconciliation to Cost Report	2,660,527.00				9,430,657	2,991,382
	Plus Depreciation	(146,532.00)				CR Dep.	(124,210)
	Cost Report Total	(2,513,997.00)				(22,322)	(146,532)
		(2.00)				(350,417)	2,864,412

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-6 Rev. 9/2002

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

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

Name of Facility		License No.		Report for Year Ended			Page	of
Waterbury Gardens Nursing & Rehabilitation Center, LLC		2424		9/30/2020			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
N/A	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		Total ***		

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire

Accounting Basis

Name of Facility Waterbury Gardens Nursing & Reh	License No. 2424	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.

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 N/A	N/A
3	
4	

Services Provided by This Firm (*describe fully*)

1	Cost Report Prep	\$	5,500
2	Miscellaneous Accounting (Disallowed on Pg 28)	\$	21,534
3		\$	
4		\$	
			Charge for Services Provided
			\$ 27,034

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

Yes No | Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Reid & Reige	
2 Michalik, Bauer & Silvia	
3 T/O Thomaston	
4 Miscellaneous Legal	
5	

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

Services Provided by This Firm (*describe fully*)

1	General legal on behalf of receiver	\$	46,379
2	Collections (Disallowed)	\$	10,520
3	Filing fee	\$	20
4	Miscellaneou Legal (Disallowed)	\$	(9,853)
5		\$	
		Charge for Services Provided	
		\$	47,066

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

Page 15 Line 1e

Yes No

Schedule of Resident Statistics

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424				Report for Year Ended 9/30/2020				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total SLTC	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	SLTC	Total	CCNH	RHNS	SLTC
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	150	120		30	150	120		30				
B. On last day of THIS report period	150	120		30					150	120		30
2. Number of Residents												
A. As of midnight of PREVIOUS report period	109	97		12	109	97		12				
B. As of midnight of THIS report period	82	67		15					82	67		15
3. Total Number of Days Care Provided During Period												
A. Medicare	3,410	3,405		5	2,756	2,753		3	654	652		2
B. Medicaid (Conn.)	28,666	23,978		4,688	22,211	18,720		3,491	6,455	5,258		1,197
C. Medicaid (other states)												
D. Private Pay	528	495		33	402	401		1	126	94		32
E. State SSI for RCH												
F. Other (Specify) Anthem / Cigna / Other Insuranc	795	432		363	716	353		363	79	79		
G. Total Care Days During Period (3A thru F)	33,399	28,310		5,089	26,085	22,227		3,858	7,314	6,083		1,231
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	7	7		5	5				2	2		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	33,406	28,317		5,089	26,090	22,232		3,858	7,316	6,085		1,231

Schedule of Resident Statistics (Cont'd)

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	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	SLTC	Lost			Gained			CCNH	RHNS	SLTC		
				(1)	(2)	(3)	(1)	(2)	(3)					
N/A														

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

1st change	Change in Resident Days			CCNH	RHNS	SLTC
	CCNH	RHNS	SLTC	CCNH	RHNS	SLTC
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	SLTC	R.C.H.	ICF-MR
No. of Residents	10	58	13	1				
Per Diem Rate								
a. One bed rm.	Various	263.73	372.89	415.00				
b. Two bed rms.	Various	263.73	372.89	385.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	SLTC
		8,462	7,790		672
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		4,241	3,500		741
2. Restorative Treatments					
C. Other		8,282	7,443		839
D. Total Physical Therapy Treatments		20,985	18,733		2,252

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		325	293		32
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		447	361		86
2. Restorative Treatments					
C. Other		727	602		125
D. Total Speech Therapy Treatments		1,499	1,256		243

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		9,991	8,875		1,116
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		5,681	4,542		1,139
2. Restorative Treatments					
C. Other		8,628	7,787		841
D. Total Occupational Therapy Treatments		24,300	21,204		3,096

*The residents listed for RNHS relates to STLC Vent Residents

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		10	37
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No					
		Total Cost and Hours			
Item		CCNH	Hours	RHNS	Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	311,690	1,619			88,822 461
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	123,209	6,833			35,110 1,947
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	351,496	21,716			97,066 5,997
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers					
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	122,872	6,611			23,869 1,284
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers					
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	145,739	3,279			26,191 589
b. RN					
1. Direct Care	605,944	5,236			108,898 941
2. Administrative**	96,113	10,645			17,273 1,913
c. LPN					
1. Direct Care	889,498	38,870			159,856 6,985
2. Administrative**					
d. Aides and Attendants	1,388,939	91,041			249,614 16,362
e. Physical Therapists	121,814	3,849			14,644 463
f. Speech Therapists	41,211	945			7,973 183
g. Occupational Therapists	253,226	7,864			36,974 1,148
h. Recreation Workers	81,669	4,632			14,677 832
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
4. Other (Specify)					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	52,255	2,557			9,391 460
n. Marketing					
o. Other (Specify)					
See Attached Schedule	152,108	6,399			466,957 20,110
A-13. Total Salary Expenditures	4,737,783	212,096			1,357,315 59,676

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

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424		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							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

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
Waterbury Gardens Nursing & Rehabilitation Center, LLC				2424		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	SLTC							
Section III - Administrators***										
Avi Rosenbloom	311,690		88,822	Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center	License No. 2424	Report for Year Ended 9/30/2020		Page 13	of 37	
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	SLTC	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						
3. Pharmacist	1,294	12	Estimate		232	2 Estimate
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	105,073	1,751	Estimate		12,631	211 Estimate
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	41,249	301	Estimate		54,115	395 Estimate
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	147,616	2,064			66,978	

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

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

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

Report of Expenditures

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC	License No. 2424	Report for Year Ended 9/30/2020		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Integra Scripts	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Synergy Rx	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Peter Zdankiewicz	Medical Director Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Doctors Pun and Delucia PC	Medical Director Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr Silverman	Medical Director Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Remedy Therapy Services, LLC	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
National Staffing Solutions INC	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabilitation Ce	2424	9/30/2020	15	37
Item	Total	CCNH	RHNS	SLTC
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 218,244	169,844		48,400
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 537,987	418,678		119,309
5. Health Insurance	\$ 332,090	258,442		73,648
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 230,414	179,315		51,099
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 8,693	6,765		1,928
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 283,500	215,230		68,270
d. Accounting and Auditing	\$ 27,034	20,524		6,510
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 47,066	35,732		11,334
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 81,483	61,861		19,622
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 6,766	5,137		1,629
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 432,738	366,816		65,922
Subtotal	\$ 2,206,015	1,738,344		467,671

* 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	SLTC
	-		-
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Waterbury Gardens Nursing & Rehabilitation Center,	2424	9/30/2020		16	37
Item		Total	CCNH	RHNS	SLTC
	<i>Subtotals Brought Forward:</i>	2,206,015	1,738,344		467,671
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$	33,872	27,098		6,774
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>)	\$	13,000	10,117		2,883
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$				
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	\$	409	311		98
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	10,368	8,294		2,074
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	131,951	100,175		31,776
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	376,185	285,595		90,590
<i>C-14 Total Administrative & General Expenditures</i>	\$	2,771,800	2,169,934		601,866

* 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	SLTC
	-		-
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	SLTC
	-		-
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	SLTC
CAHCF Dues	\$ 5,205		\$ 1,302
Miscellaneous Dues (Disallowed on Pg 28)	3,089		772
Total Dues	\$ 8,294	\$ -	\$ 2,074

Schedule of Contributions

Description	CCNH	RHNS	SLTC
	-		-
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	SLTC
Employee Refunds/Reimbursement (Disallowed)	\$ (221)		\$ (70)
Routine Bank Charges	7,729		2,452
Computer Maintenance	68,098		21,600
Licenses&Certification	1,926		611
Admin Equipment Rental	10,134		3,215
Admin Consulting Fees	197,929		62,782
Total Other Administrative and General	\$ 285,595	\$ -	\$ 90,590

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Waterbury Gardens Nursing & Rehabilita	License No. 2424	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 #

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

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

Name of Facility	License No.	Report for Year Ended		Page of
		9/30/2020		18 37
		Total	CCNH	RHNS
2. Dietary				SLTC
a. In-House Preparation & Service				
1. Raw Food	\$ 249,401	195,432		53,969
2. Non-Food Supplies	\$ 502	393		109
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 249,903	195,825		54,078
2E. Dietary Questionnaire	Total	CCNH	RHNS	SLTC
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input checked="" type="radio"/> Yes <input 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 checked="" type="radio"/> Yes <input 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 Waterbury Gardens Nursing & Rehabilitation Center, LI	License No. 2424	Report for Year Ended 9/30/2020		Page of 19 37
Item	Total	CCNH	RHNS	SLTC
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)	\$	195,892	166,993	28,899
c. Other (Specify)	\$			
3D. Total Laundry Expenditures (3a + b + c)	\$	195,892	166,993	28,899
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
G. Did you receive revenue from employees?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)		
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.
J. Did you receive revenue from these people?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify amt.
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)		

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended		Page	of
Waterbury Gardens Nursing & Rehabilitation C	2424	9/30/2020		20	37
Item		Total	CCNH	RHNS	SLTC
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 1,224	1,025		199
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.	\$ 194,508	162,869		31,639
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	195,732	163,894		31,838
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Outside Pharmacy	\$	169,302	138,518		30,784
b. Medicine Cabinet Drugs	\$	1,433	1,215		218
c. Medical and Therapeutic Supplies	\$	572,946	485,665		87,281
d. Ambulance/Limousine***	\$	16,402	13,903		2,499
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	281,712	32,923		248,789
f. X-rays and Related Radiological Procedures***	\$	33,955	28,782		5,173
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	11,505	10,344		1,161
i. Recreation	\$	16,567	14,043		2,524
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** <i>See Attached Schedule</i>	\$	500,087	217,049		283,038
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,603,909	942,442		661,467

* 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

Description	CCNH	RHNS	SLTC
Ancillary-Supplies-Minor Equi	\$ 4,360		\$ -
Ancillary-Equipment Rental	173,699		-
Ancillary-Other Medical Expen	1,198		-
Ancillary-Enteral Therapy	337		-
Nursing-Purchased Services	23,281		175,926
Vent-Enteral Therapy	516		3,903
Vent-Medical Supplies	980		7,405
Vent-Incontinence	773		5,838
Vent-Over The Counter Drugs	1		8
Vent-Equipment Rental-Resident	2,448		18,501
Ancillary-Equipment Rental-Re	(948)		(7,160)
Ancillary-Purchased Services	10,404		78,617
Total Other Resident Care	\$ 217,049	\$ -	\$ 283,038

Report of Expenditures

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

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

** Refer to Page 4 for definition of related.

*** 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 Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2020			Page 22 37
Item		Total	CCNH	RHNS	SLTC
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$	123,842	103,698		20,144
b. Heat	\$				
c. Light & Power	\$	178,995	149,879		29,116
d. Water	\$				
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$				
f. Other <i>(itemize)</i>	\$	258,739	216,652		42,087
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$	561,576	470,229		91,347
7. Depreciation <i>(complete schedule page 23*)</i>					
a. Land Improvements	\$				
b. Building & Building Improvements	\$	19,262	16,328		2,934
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$	127,270	107,882		19,388
*7e. Total Depreciation Costs (7a + b + c + d)	\$	146,532	124,210		22,322
8. Amortization <i>(Complete att. Schedule Page 24*)</i>					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other <i>(Specify)</i>	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$				
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$	164,475	137,721		26,754
c. Personal property taxes	\$	63,626	53,277		10,349
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	374,633	315,208		59,425

* 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	SLTC
Maintenance-Ground Maintenance	\$ 10,863		\$ 2,110
Maintenance-Trash Removal	22,159		4,305
Maintenance-Purchased Services	183,630		35,672
Total Other Repairs and Maintenance	\$ 216,652	\$ -	\$ 42,087

Depreciation Schedule

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC				License No. 2424			Report for Year Ended 9/30/2020				Page 23	of 37
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements				162,611		162,611	37,191	S/L	Various	18,049		
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)				25,846		25,846		S/L	Various	1,213		
B-4. Subtotal											19,262	
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year		
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period		Var	Var	743,136		743,136	405,670	S/L	Various	126,239		
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)		Var	Var	7,982		7,982		S/L	Various	1,031		
D-3. Subtotal											127,270	
E. Total Depreciation											146,532	

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
9/30/2020	Baystate Elevator Improvements	\$ 22,869	20	\$ 1,034
Various	Various Additions	2,977	Var	179
Total additions for Building Improvement		\$ 25,846		\$ 1,213 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

***Ties to Page 23, Line B3**

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

****Ties to Page 24, Line C2**

Amortization Schedule*

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424		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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

Waterbury Gardens
Depreciation Schedule
September 30, 2020

<u>Operating Company</u>	<u>Acquisition Year</u>	<u>Historical Costs</u>	<u>Cost to Be Depreciated</u>	<u>Life</u>	<u>Method</u>	<u>2019 Deprec.</u>	<u>2019 Accum Dep.</u>	<u>2020 Deprec.</u>	<u>2020 Accum Deprec.</u>	<u>Net Book Value</u>
Building / Improvements										
Acquired in 2016										
Restore and Clean HVAC										
	7/20/2016	18,486	18,486	5	S/L	3,697	12,940	3,343	16,283	2,203
Acquired in 2017										
Fire Alarm Replacement										
	5/2/2017	35,882	35,882	10	S/L	3,588	8,671	3,244	11,915	23,967
80 Gallon Commercial Water Heater										
	9/1/2017	3,993	3,993	10	S/L	399	831	361	1,192	2,800
Illuminated Sign										
	9/1/2017	3,616	3,616	10	S/L	362	754	327	1,081	2,535
Acquired in 2018										
Elevator Unit Installation										
	2/1/2018	22,497	22,497	20	S/L	1,125	2,250	1,017	3,267	19,230
Sewer Drain Pipe replacement										
	3/1/2018	11,184	11,184	15	S/L	746	1,492	674	2,166	9,018
Fan Control Board Replacement										
	3/1/2018	1,032	1,032	5	S/L	206	412	187	599	433
Acquired in 2019										
Various Asset Additions										
	2019	65,921	65,921	Var	S/L	9,840	9,840	8,896	18,736	47,185
Acquired in 2020										
Batstate Elevator Improvements										
	2020	22,869	22,869	20	S/L	-	-	1,034	1,034	21,835
Various Asset Additions										
	2020	2,977	2,977	Var	S/L	-	-	179	179	2,798
Total		188,457	188,457			19,963	37,190	19,262	56,452	132,005

Movable Equipment

<u>Acquired in 2016</u>										
Purchase of Prior Owner's Assets	3/16/2016	490,000	490,000	5	S/L	98,000	343,000	88,603	431,603	58,397
Acquired in 2017										
PTAC Cooler										
	4/1/2017	1,253	1,253	5	S/L	251	627	227	854	399
PTAC Cooler										
	8/1/2016	1,253	1,253	5	S/L	251	794	227	1,021	232
52 Channel Analog TV										
	10/31/2016	22,656	22,656	5	S/L	4,531	13,216	4,097	17,313	5,343
Bariatric Wheel Scale										
	11/30/2016	1,462	1,462	10	S/L	146	414	132	546	916
Food Processor										
	12/31/2016	1,397	1,397	10	S/L	140	385	126	511	886
Laptop										
	2/28/2017	521	521	3	S/L	174	449	72	521	(0)
Bariatric Pressure Mattress System										
	7/1/2017	1,257	1,257	12	S/L	105	236	95	331	926
Prime Care Bed										
	9/1/2017	1,706	1,706	10	S/L	171	356	154	510	1,195
Enteral Pump										
	9/1/2017	1,182	1,182	10	S/L	118	246	107	353	829
Acquired in 2018										
13x HP Laptops										
	10/1/2017	3,483	3,483	3	S/L	1,161	2,322	1,050	3,372	111
Prime Care Bed Model P903										
	10/1/2017	1,725	1,725	10	S/L	173	346	156	502	1,223
Entrapment Measurement Tool										
	10/1/2017	1,496	1,496	5	S/L	299	598	271	869	627
Unimac Control Cpu										
	12/1/2017	1,234	1,234	10	S/L	123	246	112	358	876
Bariatric Wheelchair Desk Arms										
	12/1/2017	532	532	5	S/L	106	212	96	308	224
Bariatric Freestanding Trapeze										
	12/1/2017	1,018	1,018	10	S/L	102	204	92	296	722
Bariatric Alternating Pressure Mattress Syst										
	12/1/2017	793	793	12	S/L	66	132	60	192	601
Sentra EC Heavy Duty Wheelchair										
	12/1/2017	550	550	5	S/L	110	220	99	319	231
Control Box										
	12/1/2017	544	544	5	S/L	109	218	98	316	228

15k BTU PTAC Cooler	12/1/2017	668	668	5	S/L	134	268	121	389	279
Bariatric Alternating Pressure Mattress Syst	12/1/2017	793	793	12	S/L	66	132	60	192	601
15k BTU PTAC Cooler	12/1/2017	668	668	5	S/L	134	268	121	389	279
Clip Style Slings	12/1/2017	2,531	2,531	5	S/L	506	1,012	458	1,470	1,061
PVC Shower Gurney 600 lbs	12/1/2017	516	516	10	S/L	52	104	47	151	365
PVC Shower Gurney 600 lbs	12/1/2017	832	832	10	S/L	83	166	75	241	591
3x Enteral Pump	2/1/2018	1,709	1,709	10	S/L	171	342	155	497	1,212
Sentra EC Heavy Duty Extra Wide Wheelcl	3/1/2018	550	550	5	S/L	110	220	99	319	231
8x Air Conditioners w/ Heat	5/31/2018	2,400	2,400	5	S/L	480	960	434	1,394	1,006
Power Edge Server and Software Licenses	6/1/2018	22,564	22,564	5	S/L	4,513	9,026	4,080	13,106	9,458
Kangaroo ePUMP Feeding Pump	6/1/2018	1,050	1,050	8	S/L	131	262	119	381	669
SIGNA APM WITH LAL - Mattress Syster	7/1/2018	1,452	1,452	12	S/L	121	242	109	351	1,101
Brother all in one printer	8/1/2018	699	699	5	S/L	140	280	126	406	293
4x Storage Trailers/Containers	9/13/2018	12,230	12,230	10	S/L	1,223	2,446	1,106	3,552	8,678

Acquired in 2019

Various Asset Additions	2019	160,412	160,412	Var	S/L	25,721	25,721	23,255	48,976	111,436
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Acquired in 2020

Various Asset Additions	2020	7,982	7,982	Var	S/L	-	-	1,031	1,031	6,951
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Total	751,118	751,118	139,721	405,670	127,270	532,940	218,177
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Total CR Fixed Assets	939,575	939,575	159,684	442,861	146,532	589,393	350,183
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Per Trial Balance	449,574	449,574	-	-	65,872	383,702
Page 35, Line A2 - Reserve for Leased Items	490,000	490,000	98,000	343,000	88,603	431,603
Rounding	-	-	-	-	-	-
Variance	1	1	61,684	99,861	57,929	91,918
						(91,916)

C/R vs F/S NBV - Page 31, Line B9	91,916	SNF Depreciation Exp	Building	Movable	Total	Allocation
Reserve for Leased Items - Page 35, Line A2	58,397	Vent Depreciation Exp	16,328	107,882	124,210	84.77%
C/R vs F/S Depreciation - Page 36, Line F1	(146,532)	Total Depreciation	2,934	19,388	22,322	15.23%
			19,262	127,270	146,532	

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

Name of Facility Waterbury Gardens Nursing & Rehabi	License No. 2424	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	03/16/16			
4. Date of Initial Licensure	03/16/16			
5. Total Licensed Bed Capacity	180			
6. Square Footage	61,084			
7. Acquisition Cost				
a. Land	5,500,000			
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)	Variable			
b. Date Mortgage Obtained	03/16/16			
c. Interest Rate for the Cost Year	Various			
d. Term of Mortgage (number of years)	5 years			
e. Amount of Principal Borrowed	4,400,000			
f. Principal balance outstanding as of 9/30/20	* 3,913,979			

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

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.

*Prior operator continues to pay down debt of the organization. However, no rent is recorded on the cost report.

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

Name of Facility Waterbury Gardens Nursing & Rehab	License No. 2424	Report for Year Ended 9/30/2020	Page 26	of 37
	Item	Total	CCNH	RHNS
12. Interest				SLTC
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	SLTC
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$				
14. Insurance						
a. Insurance on Property (buildings only)		\$ 1,200	1,005			195
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$ 157,702	119,728			37,974
Business Insurance						
14d. Total Insurance Expenditures (14a + b + c)		\$ 158,902	120,733			38,169
15. Total All Expenditures (A-13 thru C-14)		\$ 12,422,039	9,430,657			2,991,382

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.		CCNH	RHNS	28 37
			Item Description	Total Amount of Decrease		
Page 10 - Salaries and Wages						
1.			Outpatient Service Costs	\$		
2.			Salaries not related to Resident Care	\$		
3.			Occupational Therapy	\$		
4.			Other - See attached Schedule	\$		
Page 13 - Professional Fees						
5.			Resident Care Physicians **	\$		
6.	10	A12g	Occupational Therapy	\$ 290,200	253,226	36,974
7.			Other - See attached Schedule	\$		
Pages 15 & 16 - Administrative and General						
8.			Discriminatory Benefits	\$		
9.	15	1c	Bad Debts	\$ 283,500	215,230	68,270
10.	15	1d	Accounting	\$ 21,534	16,348	5,186
10a.			Legal	\$ 667	506	161
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.			Unallowable Advertising *	\$		
19.			Income Tax / Corporate Business Tax	\$		
20.			Fund Raising / Contributions	\$		
21.			Unallowable Management Fees	\$		
22.			Barber and Beauty	\$		
23.			Other - See attached Schedule	\$ 66,358	57,656	8,702
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)			\$ 662,259	542,967		119,292

* 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	SLTC
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
15	Var	Benefits Associated with OT Salaries	\$ 54,788		\$ 8,000
16	m13	Employee Refunds/Reimbursement (Disallowed)	(221)		(70)
16	m8	Miscellaneous Dues	3,089		772
Total Other A&G Adjustments			\$ 57,656	\$ -	\$ 8,702

NOTE: Marcum created this workpaper to calculate the disallowance of OT benefits on B.01 cost report page 28.

10-A 12G	Occupational Therapists	Total	% to total salaries	% to total SNF	% tot total Vent	% per allocation A.07	
						SNF	Vent
						87%	13%
		290,200				253,226	36,974
	Total Salaries	6,095,098					
15 1A1.15	Workmen's Compensation - Salary%	218,244	0.04761	0.04155	0.00607	9,067	1,324
15 1A2.15	Disability Insurance - Salary %	-				-	-
15 1A3.15	Unemployment Insurance - Salary %	-				-	-
15 1A4.15	Social Security (FICA) - Salary %	537,987	0.0476	0.04155	0.00607	22,351	3,264
15 1A5.15	Health Insurance - Salary %	332,090	0.0476	0.04155	0.00607	13,797	2,015
15 1A6.15	Life Insurance - Salary %	-				-	-
15 1A7.15	Pensions - Salary %	230,414	0.0476	0.04155	0.00607	9,573	1,398
						54,788	8,000

State of Connecticut

Annual Report of Long-Term Care Facility

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

Name of Facility			License No.	Report for Year Ended		Page of	
Waterbury Gardens Nursing & Rehabilitation Center, LLC			2424	9/30/2020		29 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	SLTC
			Subtotals Brought Forward	\$ 662,259	542,967		119,292
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 169,302	138,518		30,784
28.	20	5d	Ambulance/Limousine	\$ 16,402	13,903		2,499
29.	20	5f	X-rays, etc	\$ 33,955	28,782		5,173
30.	20	5h	Laboratory	\$ 11,505	10,344		1,161
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 281,712	32,923		248,789
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 3,732	3,732		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation				
			See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 123	104		19
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation				
			Unallowable Building Interest -				
			See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)			\$ 1,178,990	771,273			407,717

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
20	5i	Cable Television Disallowance (See Attached)	\$ 3,732		\$ -
Total Other Ancillary Costs			\$ 3,732	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
Total 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

Waterbury Gardens 2020 Medicaid Report
Disallowance Schedule for Cable TV
9/30/2020

Pg. 29

	<u>Amount</u>		
		<u>SNF</u>	<u>Vent</u>
Total Cable TV Expense	8,650	TB Linked	
Allocation %'s	84.77%	15.23%	<u>A.07 patient days</u>
Allocated Amounts	7,332	1,318	
Monthly Allowable amount	\$ 300	\$ 300	
Months in Cost Report Year	12	12	
Total Allowable Cost	<u>\$ 3,600</u>	<u>\$ 3,600</u>	
Disallowed Cable TV	<u><u>\$ 3,732</u></u>	<u><u>\$ -</u></u>	{a}

{a} - Due to the condition of the residents on the vent unit, we will not propose a limitation on cable for that unit.

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30	of 37
		Item	Total	CCNH	RHNS	SLTC
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,064,074	6,064,074				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,830,010	1,830,010				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 473,299	473,299				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 66,441	56,320			10,121	
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 58,770	49,817			8,953	
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	\$ 1,052,350	939,417			112,933	
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 446,950	398,986			47,964	
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 53,898	45,161			8,737	
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 52,928	44,348			8,580	
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 1,108,900	967,618			141,282	
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 546,568	476,931			69,637	
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,894,109)	(1,605,564)			(288,545)	
b. Other (<i>Specify</i>) - Non-Medicare	\$ (1,037,152)	(879,154)			(157,998)	
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,822,927	8,861,263			(38,336)	
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 938,584	795,602			142,982	
V. Total Other Revenue (1 thru 8)	\$ 938,584	795,602			142,982	
VI. Total All Revenue (III +V)	\$ 9,761,511	9,656,865			104,646	

* 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	SLTC
30 II 6a	Lab-Medicare	\$ 16,379		\$ 2,944
30 II 6a	Diagnostic-Testing-Medicare	3,280		590
30 II 6a	Ancillary C/A-Medicare	(944,745)		(169,786)
30 II 6a	Ancillary C/A-Medicare B	(680,478)		(122,293)
Total Other Resident Revenue - Medicare		\$ (1,605,564)	\$ -	\$ (288,545)

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

Page Ref	Description	CCNH	RHNS	SLTC
30 II 6b	Pharmacy-OTC-Medicaid	\$ 165		\$ 30
30 II 6b	Oxygen-Medicaid	13,342		2,398
30 II 6b	Lab-Medicaid	9,197		1,653
30 II 6b	Diagnostic-Testing-Medicaid	110		20
30 II 6b	Ancillary C/A-Medicaid	(607,428)		(109,165)
30 II 6b	Oxygen-Private	334		60
30 II 6b	Lab-Private	25		5
30 II 6b	Oxygen-Managed Care Levels	9		2
30 II 6b	Lab-Managed Care Levels	(40)		(7)
30 II 6b	Diag Testing-Managed Care Leve	(175)		(32)
30 II 6b	Ancillary C/A-Mang Care Level	2,594		466
30 II 6b	Lab-Managed Care RUGS	5,632		1,012
30 II 6b	Diag Testing-Managed Care RUGS	1,601		288
30 II 6b	Ancillary C/A-Mangd Care RUGS	(204,676)		(36,784)
30 II 6b	Ancilar C/A-Managed Care B	(99,844)		(17,944)
Total Other Resident Revenue		\$ (879,154)	\$ -	\$ (157,998)

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	SLTC
			-		-
Total Interest Income		\$ -	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	SLTC
30 IV 8	Care Act Revenue	\$ 795,498		\$ 142,963
30 IV 8	Copying Fee Revenue (Disallowed)	104		19
Total Other Revenue		\$ 795,602	\$ -	\$ 142,982

G. Balance Sheet

Name of Facility Waterbury Gardens Nursing & Rehabili	License No. 2424	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>)			\$	117,687
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,838,808
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	21,422
5. Prepaid Expenses			\$	140,130
a. Prepaid Expenses	19,412			
b. Prepaid Insurance	120,718			
c.				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,118,047
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	188,457	\$	132,004
	Accum. Depreciation	56,453 Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	261,118	\$	159,781
	Accum. Depreciation	101,337 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	57,187
F/S vs C/R NBV	91,916			
See Schedule	(34,729)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	348,972

* 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	
Total Prepaid Expenses			\$ -

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
	32 D7	Due from Prior Operator	\$ 789,959
	32 D7	Due from Opco Facilities	351,388
	32 D7	Due from MHPK	19,918
	32 D7	Due from Clinical	124,382
	32 D7	Due from Opco to Propco	867,803
Total Other Assets			\$ 2,153,450

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	Amex Green - Waterbury	\$ (1,214)
33	A12	P/R Withholding Vision	1,212
33	A12	P/R Withholding Dental	(1,665)
33	A12	Resident Trust Liability	35,704
33	A12	Deferred Tax Liability - Current	129,884
33	A12	Accrued Provider Taxes	139,089
33	A12	Other Current Liabilities	515,574
33	A12	Deferred Rent Payable	687,691
33	A12	Other Taxes Income	(1,500)
Total Other Current Liabilities (Itemize)			\$ 1,504,775

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

Page Ref	Line Ref	Description	
34	B4	Due to Lititz Holdings	\$ 730,000
34	B4	Due to Premier Holdings	\$ 100,000
34	B4	Due to MHPK II	\$ 29,482
34	B4	Due to Summation	\$ 63,117
34	B4	Due to Priority NY	\$ 148,086
34	B4	Line of Credit	\$ 992,639
34	B4	State of CT Advance	\$ 4,740,494
34	B4	Working Capital Advance	800000
Total Other Current Liabilities (Itemize)			\$ 7,603,218

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Waterbury Gardens Nursing & Rehabili	2424	9/30/2020	32 37
Account			Amount
Total Brought Forward:			\$ 3,467,019
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 490,000	Accum. Depreciation 431,603	Net \$ 58,397
6. Motor Vehicles	*Historical Cost _____	Accum. Depreciation _____	Net \$
7. Minor Equipment-Not Depreciable			\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 58,397
D. Investment and Other Assets			
1. Deferred Deposits			\$
2. Escrow Deposits			\$
3. Organization Expense	*Historical Cost _____	Accum. Depreciation _____	Net \$
4. Goodwill (Purchased Only)			\$
5. Investments Related to Resident Care (itemize)			\$
6. Loans to Owners or Related Parties (itemize)			\$
Name and Address	Amount	Loan Date	
7. Other Assets (itemize)			\$ 2,153,450
See Schedule	2,153,450		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 2,153,450
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 5,678,866

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

G. Balance Sheet (cont'd)

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2020	Page 33	of 37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 2,402,158
2. Notes Payable (<i>itemize</i>)				\$
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$
Name of Lender		Purpose	Amount	Date Due
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 1,497,311
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 10,174
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable (<i>Current Portion</i>)				\$
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (<i>itemize</i>)				\$ 1,504,775
See Schedule				1,504,775
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 5,414,418

* 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 Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			\$ 5,414,418	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)			\$ 7,603,218	
See Schedule			7,603,218	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 7,603,218	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 13,017,636	

G. Balance Sheet (cont'd)

Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabil	2424	9/30/2020	35	37
Account				Amount
A. Reserves				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$ 58,397
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				\$ 58,397
B. Net Worth				
1. Owner's Capital				\$ 312,000
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (5,195,170)
6. Gain or Loss for Period 10/1/2019 thru 9/30/2020				\$ (2,513,997)
7. Total Net Worth				\$ (7,397,167)
C. Total Reserves and Net Worth				\$ (7,338,770)
D. Total Liabilities, Reserves, and Net Worth				\$ 5,678,866

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Waterbury Gardens Nursing & Rehabilitation	2424	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ (4,490,368)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 9,761,512		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 12,275,509		
D. Net Income or Deficit				\$ (2,513,997)		
E. Balance				\$ (7,004,365)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses Per Page 27 \$12,422,041						
F/S vs C/R Depreciation (146,532)						
Total Expenses Per FS \$12,275,509						
2. Other (<i>itemize</i>)						
Prior Period Adjustments (392,802)						
F-3. Total Additions				\$ (392,802)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawals (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ (7,397,167)		
I. Balance at End of Period				\$ (7,397,167)		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-37 Rev. 9/2002

I. Preparer's/Reviewer's Certification

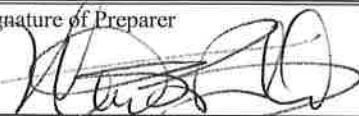
Name of Facility Waterbury Gardens Nursing &	License No. 2424	Report for Year Ended 9/30/2020	Page of 37 37
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Check appropriate category

<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> SLTC
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Preparer/Reviewer Certification

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

Signature of Preparer 	Title Principal	Date Signed 2/4/21
Printed Name of Preparer Matthew S. Bavlack		
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Avi Rosenbloom		Phone Number (203)-757-9271
Contact Email Address Arosenbloom@waterburygardensnr.com		

ACCOUNTANTS' CONSULTING REPORT

The receiver is responsible for the accompanying Annual Report of Long-Term Care Facility (the “Cost Report”) for Waterbury Gardens Nursing & Rehabilitation Center Receivership, LLC for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report at the direction of the receiver 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/the receiver of Waterbury Gardens Nursing & Rehabilitation Center Receivership, 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/the receiver. 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.

The receiver 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. The receiver 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 Waterbury Gardens Nursing & Rehabilitation Center Receivership, 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 2, 2021

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

This checklist is not required to be submitted with the Annual Report

Facility Name Waterbury Gardens Nursing & Rehabilitation Center

Complete the following check list. **Provide an explanation for any “No” answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **Priority Care**
 Engagement: **Medicaid - Waterbury Gardens 2020 Medicaid Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
04260-00-100150	Cash-Operating-One	0.00			0.00	0.00
04260-00-100200	Cash-Payroll-One	0.00			0.00	0.00
04260-00-100210	Cash-Payroll-Two	0.00			0.00	0.00
04260-00-100250	Cash-PHG	(572,358.00)			(572,358.00)	0.00
04260-00-100260	Cash- CIBC	155,506.00			155,506.00	0.00
04260-00-100299	Cash-P/R Recon Clearing	0.00			0.00	0.00
04260-00-100350	Cash-Petty Cash	0.00			0.00	0.00
04260-00-100400	Cash-Resident Trust	0.00			0.00	0.00
04260-00-100420	Cash-Care Cost	0.00			0.00	0.00
04260-00-100430	Cash-Security Deposits	0.00			0.00	0.00
04260-00-100520	Cash-Waterbury-Operating	340,178.00			340,178.00	(409,126.00)
04260-00-107000	Cash-PR Rec Clearing	3,037.00			3,037.00	2,996.00
04260-00-107005	Cash-Petty Cash	7,045.00			7,045.00	2,500.00
04260-00-107015	Cash-Restricted	133,542.00			133,542.00	0.00
04260-00-107030	Cash-Security Deposits	7,980.00			7,980.00	7,980.00
04260-00-108000	Cash-Resident Trust	42,757.00			42,757.00	35,704.00
04260-00-110100	A/R- Resident Related	4,363,004.00			4,363,004.00	3,179,183.00
04260-00-110110	A/R-Deposit Clearing	(115,636.00)			(115,636.00)	0.00
04260-00-110210	A/R-Clearing	87,627.00			87,627.00	0.00
04260-00-110230	Refund Clearing	12,243.00			12,243.00	26,394.00
04260-00-110990	Reserve for Bad Debt	(1,652,396.00)			(1,652,396.00)	(1,552,220.00)
04260-00-110995	Reserve Bad Debt-Prior to Sale	20,675.00			20,675.00	20,675.00
04260-00-111100	Third Party Receivable	69,304.00			69,304.00	84,305.00
04260-00-112100	Other Receivable	53,987.00			53,987.00	(37,262.00)
04260-00-112101	Due from prior operator	789,959.00			789,959.00	0.00
04260-00-120100	Inventory	21,422.00			21,422.00	21,422.00
04260-00-130100	Prepaid Expenses	19,412.00			19,412.00	2,069.00
04260-00-130120	Prepaid Insurance	120,718.00			120,718.00	72,613.00
04260-00-140000	Due From Opcos Facilities	351,388.00			351,388.00	351,388.00
04260-00-140089	Due From MHPK I	19,918.00			19,918.00	19,918.00
04260-00-140092	Due From Clinical	124,382.00			124,382.00	129,433.00
04260-00-140095	Due From Opcos to Propco	867,803.00			867,803.00	823,658.00
04260-00-160130	PPE Building Improvement	165,589.00			165,589.00	162,612.00
04260-00-160150	PPE Fixed Equipment	52,909.00			52,909.00	30,040.00
04260-00-160155	PPE Furniture & Fixtures	130,805.00			130,805.00	130,805.00
04260-00-160160	PPE Moveable Equipment	100,271.00			100,271.00	92,289.00
04260-00-160170	PPE CIP	(34,730.00)			(34,730.00)	(34,730.00)
04260-00-161130	Accum Depr Building Improvement	(20,862.00)			(20,862.00)	(19,723.00)
04260-00-161150	Accum Depr Fixed Equipment	(9,284.00)			(9,284.00)	(8,793.00)
04260-00-161155	Accum Depr Furniture & Fixture	(8,136.00)			(8,136.00)	(6,581.00)
04260-00-161160	Accum Depr Moveable Equipment	(27,590.00)			(27,590.00)	(26,201.00)
04260-00-200100	Accounts Payable	(4,266.00)			(4,266.00)	(2,320,783.00)
04260-00-200101	Accounts Payable - Pre Receive	(2,397,892.00)			(2,397,892.00)	0.00
04260-00-200105	Accounts Payable - Credit Cards	0.00			0.00	0.00
04260-00-200115	Accounts Payable-Food	0.00			0.00	0.00
04260-00-200120	Accrued Expenses	0.00			0.00	0.00
04260-00-200595	Amex Green - Waterbury	1,214.00			1,214.00	1,214.00
04260-00-205120	Accrued Expenses	(531,170.00)			(531,170.00)	(662,217.00)
04260-00-210100	Accrued Payroll	(491,703.00)			(491,703.00)	(70,740.00)
04260-00-210110	Accrued Payroll Taxes	(10,174.00)			(10,174.00)	(5,844.00)
04260-00-210130	Accrued Benefits	(286,003.00)			(286,003.00)	(387,116.00)
04260-00-210131	Accrued PTO - court approved	(95,313.00)			(95,313.00)	0.00
04260-00-210200	Other Liability	0.00			0.00	0.00
04260-00-215100	P/R Withholding-Garnishment	0.00			0.00	0.00
04260-00-215110	P/R Withholding-RetirementPlan	(2,088.00)			(2,088.00)	(2,180.00)
04260-00-215120	P/R Withholding-Union Dues	0.00			0.00	0.00
04260-00-215130	P/R Withholding-Life&Disabilit	1,622.00			1,622.00	0.00
04260-00-215135	P/R Withholding Vision	(1,212.00)			(1,212.00)	0.00
04260-00-215137	P/R Withholding Dental	1,665.00			1,665.00	0.00
04260-00-215140	P/R Withholding-Other	(92,656.00)			(92,656.00)	0.00
04260-00-220100	Resident Trust Liability	(35,704.00)			(35,704.00)	(35,704.00)
04260-00-250200	Deferred Tax Liability-Current	(129,884.00)			(129,884.00)	(129,884.00)
04260-00-260000	Due To/From Opcos Facilities	0.00			0.00	0.00
04260-00-260085	Due To Lititz Holdings	(730,000.00)			(730,000.00)	(875,000.00)
04260-00-260088	Due To Premier Holdings	(100,000.00)			(100,000.00)	0.00
04260-00-260090	Due To MHPK II	(29,482.00)			(29,482.00)	(26,491.00)
04260-00-260091	Due To Summation	(63,117.00)			(63,117.00)	(99,015.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
04260-00-260095	Due To/From Propco	0.00			0.00	0.00
04260-00-260096	Due To Priority NY	(148,086.00)			(148,086.00)	(117,780.00)
04260-00-260100	Due To/From Opco Consolidated	0.00			0.00	0.00
04260-00-260505	Deferred Rent Payable	0.00			0.00	0.00
04260-00-270000	Line of Credit	(992,039.00)			(992,039.00)	(992,039.00)
04260-00-270001	State of CT Advance	(4,740,494.00)			(4,740,494.00)	0.00
04260-00-270002	Accrued Provider Taxes	(139,089.00)			(139,089.00)	0.00
04260-00-270005	Other Current Liabilities	(515,574.00)			(515,574.00)	(515,574.00)
04260-00-270100	Line of Credit	0.00			0.00	0.00
04260-00-275005	Deferred Rent Payable	(687,691.00)			(687,691.00)	(687,691.00)
04260-00-290100	Working Cap. Advances	(800,000.00)			(800,000.00)	(800,000.00)
04260-00-400115	Member Capital	(312,000.00)			(312,000.00)	(312,000.00)
04260-00-400120	Retained Earnings	5,195,170.00			5,195,170.00	4,208,468.00
04260-00-400120a	Income 10/1/17 - 12/31/17	0.00			0.00	0.00
04260-00-501100	Room & Board- Medicaid	(8,188,768.00)			(8,188,768.00)	(12,260,135.00)
04260-00-501109	R&B-Medicaid-Prior Period	0.00			0.00	8,465.00
04260-00-501190	Room & Board-C/A-Medicaid	2,125,078.00			2,125,078.00	3,903,402.00
04260-00-501199	R&B-C/A-Medicaid-Prior Period	0.00			0.00	(67,495.00)
04260-00-501210	Pharmacy Rx-Medicaid	(30,978.00)			(30,978.00)	(21,819.00)
04260-00-501220	Pharmacy-OTC-Medicaid	(195.00)			(195.00)	(2,775.00)
04260-00-501260	R.T.-Medicaid	0.00			0.00	0.00
04260-00-501270	P.T.-Medicaid	(269,000.00)			(269,000.00)	(447,055.00)
04260-00-501280	O.T.-Medicaid	(360,200.00)			(360,200.00)	(481,555.00)
04260-00-501290	S.T.-Medicaid	(29,500.00)			(29,500.00)	(48,251.00)
04260-00-501300	Oxygen-Medicaid	(15,740.00)			(15,740.00)	(23,226.00)
04260-00-501310	Lab-Medicaid	(10,850.00)			(10,850.00)	(4,117.00)
04260-00-501320	Diagnostic-Testing-Medicaid	(130.00)			(130.00)	(130.00)
04260-00-501350	Enteral Feeding-Medicaid	0.00			0.00	0.00
04260-00-501990	Ancillary C/A-Medicaid	716,593.00			716,593.00	1,028,929.00
04260-00-501993	Bedhold-Medicaid	(385.00)			(385.00)	2,310.00
04260-00-502100	Room & Board-Medicare	(1,094,677.00)			(1,094,677.00)	(1,326,432.00)
04260-00-502109	R&B-Medicare-Prior Period	0.00			0.00	32,760.00
04260-00-502190	Room & Board -C/A-Medicare	(735,333.00)			(735,333.00)	(642,466.00)
04260-00-502199	R&B-C/A-Medicare-Prior Period	0.00			0.00	7,771.00
04260-00-502210	Pharmacy Rx-Medicare	(66,441.00)			(66,441.00)	(89,346.00)
04260-00-502220	Pharmacy OTC-Medicare	0.00			0.00	(1,023.00)
04260-00-502260	R.T.-Medicare	0.00			0.00	0.00
04260-00-502270	P.T. - Medicare	(492,750.00)			(492,750.00)	(929,000.00)
04260-00-502280	O.T.-Medicare	(500,400.00)			(500,400.00)	(931,900.00)
04260-00-502290	S.T.-Medicare	(31,748.00)			(31,748.00)	(43,050.00)
04260-00-502300	Oxygen-Medicare	0.00			0.00	0.00
04260-00-502310	Lab-Medicare	(19,323.00)			(19,323.00)	(18,829.00)
04260-00-502320	Diagnostic-Testing-Medicare	(3,870.00)			(3,870.00)	(5,709.00)
04260-00-502350	Enteral Feeding-Medicare	0.00			0.00	0.00
04260-00-502990	Ancillary C/A-Medicare	1,114,531.00			1,114,531.00	2,018,857.00
04260-00-503100	Room & Board-Private	(174,400.00)			(174,400.00)	(111,660.00)
04260-00-503109	R&B-Private-Prior Period	0.00			0.00	(28,450.00)
04260-00-503190	Room & Board-C/A-Private	0.00			0.00	2,475.00
04260-00-503199	Room & Board-C/A-Private-Prior Period	0.00			0.00	0.00
04260-00-503210	Pharmacy Rx-Private	(6,179.00)			(6,179.00)	(26.00)
04260-00-503220	Pharmacy OTC-Private	0.00			0.00	0.00
04260-00-503270	P.T.-Private	(300.00)			(300.00)	0.00
04260-00-503280	O.T.-Private	(1,550.00)			(1,550.00)	0.00
04260-00-503290	S.T.-Private	0.00			0.00	0.00
04260-00-503300	Oxygen-Private	(394.00)			(394.00)	(5.00)
04260-00-503310	Lab-Private	(30.00)			(30.00)	(72.00)
04260-00-504100	Room&Board-Managed Care Levels	(17,800.00)			(17,800.00)	(105,920.00)
04260-00-504109	R&B-Mang Care Levels-Prior Per	0.00			0.00	(16,802.00)
04260-00-504190	Room&Board-C/A-Mangd Care Leve	11,225.00			11,225.00	(42,250.00)
04260-00-504199	R&B-C/A/Managed Care Levels-Pr	0.00			0.00	12,210.00
04260-00-504210	Pharmacy Rx-Managed Care Level	(2,183.00)			(2,183.00)	(35,398.00)
04260-00-504220	Pharmacy OTC-Managed Care Leve	0.00			0.00	(24.00)
04260-00-504260	P.T.-Managed Care RUGS	0.00			0.00	0.00
04260-00-504270	P.T.-Managed Care Levels	0.00			0.00	(54,200.00)
04260-00-504280	O.T.-Managed Care Levels	2,950.00			2,950.00	(85,650.00)
04260-00-504290	S.T.-Managed Care Levels	2,050.00			2,050.00	(3,650.00)
04260-00-504300	Oxygen-Managed Care Levels	(11.00)			(11.00)	(1,890.00)
04260-00-504310	Lab-Managed Care Levels	47.00			47.00	(4,513.00)
04260-00-504320	Diag Testing-Managed Care Leve	207.00			207.00	(2,478.00)
04260-00-504350	Enteral Feeding-Managed Care Levels	0.00			0.00	0.00
04260-00-504990	Ancillary C/A-Mang Care Level	(3,060.00)			(3,060.00)	187,803.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
04260-00-505100	Room&Board-Managed Care RUGS	(202,255.00)			(202,255.00)	(38,437.00)
04260-00-505109	Room & Board-Managed Care RUGS-Prior Period	0.00			0.00	0.00
04260-00-505190	Room&Board-C/A-Mangd Care RUGS	(122,933.00)			(122,933.00)	(12,807.00)
04260-00-505199	R&B-C/A-Managed Care RUGS-Prio	0.00			0.00	(452.00)
04260-00-505210	Pharmacy Rx-Managed Care RUGS	(19,430.00)			(19,430.00)	(6,718.00)
04260-00-505220	Pharmacy OTC-Mangd Care RUGS	0.00			0.00	(55.00)
04260-00-505270	P.T.-Managed Care RUGS	(92,850.00)			(92,850.00)	(83,000.00)
04260-00-505280	O.T.-Managed Care RUGS	(102,818.00)			(102,818.00)	(50,450.00)
04260-00-505290	S.T.-Managed Care RUGS	(17,828.00)			(17,828.00)	(850.00)
04260-00-505300	Oxygen-Managed Care RUGS	0.00			0.00	0.00
04260-00-505310	Lab-Managed Care RUGS	(6,644.00)			(6,644.00)	(1,500.00)
04260-00-505320	Diag Testing-Managed Care RUGS	(1,889.00)			(1,889.00)	(711.00)
04260-00-505990	Ancillary C/A-Mangd Care RUGS	241,460.00			241,460.00	143,283.00
04260-00-508100	Room & Board-Hospice	0.00			0.00	0.00
04260-00-508109	Room & Board-Hospice-Prior Period	0.00			0.00	0.00
04260-00-508190	Room & Board-C/A-Hospice	32,864.00			32,864.00	15,154.00
04260-00-508199	R&B-C/A-Hospice-PRior Period	0.00			0.00	(33,653.00)
04260-00-512270	P.T.-Medicare B	(559,600.00)			(559,600.00)	(1,157,273.00)
04260-00-512280	O.T.-Medicare B	(608,500.00)			(608,500.00)	(1,223,206.00)
04260-00-512290	S.T.-Medicare B	(22,150.00)			(22,150.00)	(44,701.00)
04260-00-512990	Ancillary C/A-Medicare B	802,771.00			802,771.00	1,644,015.00
04260-00-513270	P.T.-Managed Care B	(84,800.00)			(84,800.00)	(89,448.00)
04260-00-513280	O.T.-Managed Care B	(84,950.00)			(84,950.00)	(97,051.00)
04260-00-513290	S.T.-Managed Care B	(7,650.00)			(7,650.00)	(2,100.00)
04260-00-513990	Ancillary C/A-Managed Care B	117,788.00			117,788.00	125,729.00
04260-00-530130	Cost Settlement Prior Year	0.00			0.00	0.00
04260-00-540100	Interest Income	0.00			0.00	(1.00)
04260-00-540101	Care Act revenue	(938,461.00)			(938,461.00)	0.00
04260-00-540136	Copying Fees	(123.00)			(123.00)	(669.00)
04260-00-540137	Vendor Refunds	0.00			0.00	(7,902.00)
04260-00-540138	Employee Refunds/Reimbursement	(291.00)			(291.00)	(235.00)
04260-00-540140	Other Non Resident	0.00			0.00	0.00
04260-10-600105	Nursing-Productive-Supervisor	144,213.00			144,213.00	546,560.00
04260-10-600107	Nursing-Salary Productive-Unit Manager	0.00			0.00	0.00
04260-10-600109	Nursing-Productive-RN	570,629.00			570,629.00	184,147.00
04260-10-600111	Nursing-Productive-LPN	1,049,354.00			1,049,354.00	1,218,485.00
04260-10-600113	Nursing-Productive-Aide	1,638,553.00			1,638,553.00	1,632,604.00
04260-10-600205	Nursing-Overtime-Supervisor	0.00			0.00	14,498.00
04260-10-600207	Nursing-Overtime-Unit Manager	0.00			0.00	0.00
04260-10-600209	Nursing-Overtime-RN	0.00			0.00	35,099.00
04260-10-600211	Nursing-Overtime-LPN	0.00			0.00	79,445.00
04260-10-600213	Nursing-Overtime-Aide	0.00			0.00	92,024.00
04260-10-600305	Nursing-Non Productive-Supervisor	0.00			0.00	64,114.00
04260-10-600307	Nursing-Salary Non Productive-Unit Manager	0.00			0.00	0.00
04260-10-600309	Nursing-Non Productive-RN	0.00			0.00	34,526.00
04260-10-600311	Nursing-Non Productive-LPN	0.00			0.00	129,208.00
04260-10-600313	Nursing-Non Productive-Aide	0.00			0.00	181,617.00
04260-10-601100	Nursing-Payroll Taxes	0.00			0.00	368,800.00
04260-10-602100	Nursing-Workers Comp	0.00			0.00	122,837.00
04260-10-603100	Nursing-Health Insurance	0.00			0.00	81,912.00
04260-10-604100	Nursing-Pension	230,414.00			230,414.00	229,155.00
04260-10-605100	Nursing-Employee Relations	0.00			0.00	2,730.00
04260-10-606100	Nursing-Recruiting	0.00			0.00	300.00
04260-10-606110	Nursing-Pre-Employment Testing	0.00			0.00	1,031.00
04260-10-607120	Nursing-Training/Inservices	33,872.00			33,872.00	40,121.00
04260-10-608110	Nursing-Travel Allowance	0.00			0.00	15.00
04260-10-610100	Nursing-Supplies-Office	22,311.00			22,311.00	757.00
04260-10-610110	Nursing-Supplies - Minor Equipment	0.00			0.00	0.00
04260-10-610220	Nursing-Licenses&Certification	0.00			0.00	933.00
04260-10-610240	Nursing-Equipment Rental	0.00			0.00	0.00
04260-10-650100	Nursing-Purchased Services	199,207.00			199,207.00	29,071.00
04260-10-650160	Nursing-Consulting Fees	0.00			0.00	0.00
04260-10-650180	Nursing-Medical Director	95,364.00			95,364.00	133,917.00
04260-12-600101	Nursing Admin-Productive-Dire	112,071.00			112,071.00	111,117.00
04260-12-600103	Nursing Admin-Productive-Assi	59,859.00			59,859.00	79,718.00
04260-12-600119	Nursing Admin-Productive-Asse	113,386.00			113,386.00	55,828.00
04260-12-600123	Nursing Administration-Salary-Productive-Staff Dev	0.00			0.00	0.00
04260-12-600124	Nursing Admin-Productive-Nurs	69,953.00			69,953.00	39,623.00
04260-12-600127	Nursing Admin-Productive-Cent	1,000.00			1,000.00	30,413.00
04260-12-600129	Nursing Administration-Salary Productive-Clerical	0.00			0.00	0.00
04260-12-600179	Nursing Admin-Productive-Reg Allocation	0.00			0.00	57,480.00

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04260-12-600203	Nursing Administration-Overtime-Assistant Director	0.00			0.00	0.00
04260-12-600223	Overtime-Staff Development	0.00			0.00	0.00
04260-12-600224	Nursing Admin-Overtime-Nurse Scheduler	0.00			0.00	1,633.00
04260-12-600227	Nursing Admin-Overtime-Central Supply Clerk	0.00			0.00	3,342.00
04260-12-600229	Nursing Admin-Administration-Overtime-Clerical Staff	0.00			0.00	0.00
04260-12-600279	Nursing Admin-Overtime Regional Allocation	0.00			0.00	286.00
04260-12-600301	Nursing Admin-Non Productive-Director	0.00			0.00	9,495.00
04260-12-600303	Nursing Admin-Non Productive-Assist Director	0.00			0.00	982.00
04260-12-600319	Nursing Admin-Non Productive-Assessment Coordinator	0.00			0.00	12,227.00
04260-12-600323	Nursing Admin-Non Productive-Staff Development	0.00			0.00	(4,253.00)
04260-12-600324	Nursing Admin-Non Productive-Nurse Scheduler	0.00			0.00	6,950.00
04260-12-600327	Nursing Admin-Non Productive-	1,000.00			1,000.00	2,695.00
04260-12-600329	Nursing Admin-Non Productive-Clerical	0.00			0.00	(1,254.00)
04260-12-600379	Nursing Admin-Non Productive-Regional Allocation	0.00			0.00	(28,221.00)
04260-12-601100	Nursing Admin-Payroll Taxes	0.00			0.00	42,745.00
04260-12-602100	Nursing Admin-Workers Comp	0.00			0.00	11,952.00
04260-12-603100	Nursing Admin-Health Insurance	0.00			0.00	38,179.00
04260-12-607110	Nursing Admin-Tuition Reimbursement	0.00			0.00	3,865.00
04260-12-608110	Nursing Admin-Travel Allowance	0.00			0.00	2,687.00
04260-12-620160	Nursing Administration-Forms	0.00			0.00	0.00
04260-12-650100	Nursing Administration-Purchased Services	0.00			0.00	0.00
04260-14-600101	Human Resources-Productive-Di	53,471.00			53,471.00	57,901.00
04260-14-600201	Human Resources-Overtime-Director	0.00			0.00	0.00
04260-14-600301	Human Resources-Non Productive-Director	0.00			0.00	760.00
04260-14-601100	Human Resources-Payroll Taxes	0.00			0.00	4,816.00
04260-14-602100	Human Resources-Workers Comp	0.00			0.00	1,583.00
04260-14-603100	Human Resources-Health Insurance	0.00			0.00	345.00
04260-14-605100	Human Resources-Employee Relations	0.00			0.00	0.00
04260-14-608110	Human Resources-Travel Allowance	0.00			0.00	134.00
04260-16-600101	Admissions-Productive-Director	48,646.00			48,646.00	86,395.00
04260-16-600165	Salary-Productive-Marketer	0.00			0.00	0.00
04260-16-600201	Admissions-Overtime-Director	0.00			0.00	0.00
04260-16-600265	Overtime-Marketer	0.00			0.00	0.00
04260-16-600301	Admissions-Non Productive-Director	0.00			0.00	12,163.00
04260-16-600365	Admissions-Non Productive-Marketer	0.00			0.00	10,218.00
04260-16-601100	Admissions-Payroll Taxes	0.00			0.00	8,474.00
04260-16-602100	Admissions-Workers Comp	0.00			0.00	3,060.00
04260-16-603100	Admissions-Health Insurance	0.00			0.00	1,332.00
04260-16-605100	Admissions-Employee Relations	0.00			0.00	0.00
04260-16-606100	Marketing - Recruiting	0.00			0.00	0.00
04260-16-608110	Admissions-Travel Allowance	0.00			0.00	1,122.00
04260-16-610260	Admissions-Marketing/Advertising	0.00			0.00	10,506.00
04260-18-600101	Medical Records-Productive-Director	0.00			0.00	10,763.00
04260-18-600201	Medical Records-Overtime-Director	0.00			0.00	86.00
04260-18-600301	Medical Records-Non Productive-Director	0.00			0.00	4,261.00
04260-18-601100	Medical Records-Payroll Taxes	0.00			0.00	1,017.00
04260-18-602100	Medical Records-Workers Comp	0.00			0.00	585.00
04260-18-603100	Medical Records-Health Insurance	0.00			0.00	14,854.00
04260-18-610105	Medical Records-Supplies - Dept. Specific	0.00			0.00	0.00
04260-18-650100	Medical Records-Purchased Services	0.00			0.00	1,126.00
04260-20-600101	Social Services-Productive-Di	26,030.00			26,030.00	58,736.00
04260-20-600103	Social Services-Productive-As	35,616.00			35,616.00	1,356.00
04260-20-600171	Social Services-Productive-Social Worker	0.00			0.00	2,695.00
04260-20-600201	Social Services-Overtime-Director	0.00			0.00	8.00
04260-20-600301	Social Services-Non Productive-Director	0.00			0.00	3,663.00
04260-20-600303	Social Services-Non Productive-Assist Director	0.00			0.00	(153.00)
04260-20-601100	Social Services-Payroll Taxes	0.00			0.00	6,146.00
04260-20-602100	Social Services-Workers Comp	0.00			0.00	2,225.00
04260-20-603100	Social Services-Health Insurance	0.00			0.00	294.00
04260-20-605100	Social Services-Employee Relations	0.00			0.00	0.00
04260-20-620100	Social Services-Resident Items	0.00			0.00	181.00
04260-22-600101	Activities-Salary Productive-Director	0.00			0.00	0.00
04260-22-600113	Activities-Productive-Aide	43,694.00			43,694.00	107,566.00
04260-22-600201	Activities-Overtime-Director	0.00			0.00	0.00
04260-22-600213	Activities-Overtime-Aide	0.00			0.00	95.00
04260-22-600301	Activities-Non Productive-Dir	52,652.00			52,652.00	(4,491.00)
04260-22-600313	Activities-Non Productive-Aide	0.00			0.00	12,920.00
04260-22-601100	Activities-Payroll Taxes	0.00			0.00	10,938.00
04260-22-602100	Activities-Workers Comp	0.00			0.00	3,603.00
04260-22-603100	Activities-Health Insurance	0.00			0.00	4,531.00
04260-22-605100	Activities-Employee Relations	0.00			0.00	0.00

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04260-22-608110	Activities-Travel Allowance	0.00			0.00	3,368.00
04260-22-610100	Activities-Supplies - Office	0.00			0.00	0.00
04260-22-610105	Activities-Supplies-Dept Specific	0.00			0.00	3,941.00
04260-22-610180	Activities-Books/Dues/Subs/Meetings	0.00			0.00	320.00
04260-22-620105	Activities-Entertainment	7,917.00			7,917.00	5,883.00
04260-22-620110	Activities-Special Events	0.00			0.00	0.00
04260-22-620140	Activities-Food	0.00			0.00	0.00
04260-22-650100	Activities-Purchased Services	0.00			0.00	0.00
04260-24-600101	PT-Productive-Director	0.00			0.00	18,176.00
04260-24-600103	Physical Therapy-Salary Productive-Assistant Dir	0.00			0.00	0.00
04260-24-600113	PT-Productive-Aide	7,473.00			7,473.00	126,600.00
04260-24-600143	PT-Productive Therapist	128,985.00			128,985.00	132,474.00
04260-24-600201	Physical Therapy-Overtime-Director	0.00			0.00	0.00
04260-24-600213	PT-Overtime-Aide	0.00			0.00	6.00
04260-24-600243	PT-Overtime-Therapist	0.00			0.00	39.00
04260-24-600301	PT-Non Productive-Director	0.00			0.00	4,482.00
04260-24-600313	PT-Non Productive-Aide	0.00			0.00	21,018.00
04260-24-600343	PT-Non Productive-Therapist	0.00			0.00	13,144.00
04260-24-601100	PT-Payroll Taxes	0.00			0.00	23,219.00
04260-24-602100	PT-Workers Comp	0.00			0.00	8,455.00
04260-24-603100	PT-Health Insurance	0.00			0.00	2,758.00
04260-24-606100	Physical Therapy-Recruiting	0.00			0.00	0.00
04260-24-610100	Physical Therapy-Supplies - Office	0.00			0.00	0.00
04260-24-610105	PT-Supplies-Dept Specific	0.00			0.00	2,399.00
04260-24-610110	PT-Supplies-Minor Equipment	0.00			0.00	363.00
04260-24-650100	PT-Purchased Services	117,704.00			117,704.00	163,931.00
04260-26-600101	OT-Productive-Director	70,549.00			70,549.00	58,271.00
04260-26-600113	OT-Productive-Aide	0.00			0.00	121,032.00
04260-26-600143	OT-Productive Therapist	219,651.00			219,651.00	184,228.00
04260-26-600201	Occupational Therapy-Overtime-Director	0.00			0.00	0.00
04260-26-600213	OT-Overtime-Aide	0.00			0.00	1,356.00
04260-26-600243	OT-Overtime-Therapist	0.00			0.00	870.00
04260-26-600301	OT-Non Productive-Director	0.00			0.00	11,214.00
04260-26-600313	OT-Non Productive-Aide	0.00			0.00	17,058.00
04260-26-600343	OT-Non Productive-Therapist	0.00			0.00	30,041.00
04260-26-601100	OT-Payroll Taxes	0.00			0.00	36,419.00
04260-26-602100	OT-Workers Comp	0.00			0.00	13,625.00
04260-26-603100	OT-Health Insurance	0.00			0.00	7,949.00
04260-26-606100	Occupational Therapy-Recruiting	0.00			0.00	0.00
04260-26-608110	OT-Travel Allowance	0.00			0.00	518.00
04260-26-610105	Occupational Therapy-Supplies - Dept. Specific	0.00			0.00	0.00
04260-26-650100	Occupational Therapy-Purchased Services	0.00			0.00	0.00
04260-28-600101	Speech Therapy-Salary Productive-Director	0.00			0.00	0.00
04260-28-600143	ST-Productive Therapist	49,184.00			49,184.00	56,962.00
04260-28-600343	ST-Non Productive-Therapist	0.00			0.00	15,496.00
04260-28-601100	ST-Payroll Taxes	0.00			0.00	5,254.00
04260-28-602100	ST-Workers Comp	0.00			0.00	1,847.00
04260-28-603100	ST-Health Insurance	0.00			0.00	269.00
04260-28-606100	Speech Therapy-Recruiting	0.00			0.00	0.00
04260-28-610105	Speech Therapy-Supplies - Dept. Specific	0.00			0.00	0.00
04260-28-650100	Speech Therapy-Purchased Services	0.00			0.00	0.00
04260-30-600101	RT-Productive-Director	88,240.00			88,240.00	36,611.00
04260-30-600113	RT-Salary-Productive-Aide	0.00			0.00	0.00
04260-30-600143	RT-Productive Therapist	410,226.00			410,226.00	291,814.00
04260-30-600201	RT-Overtime-Director	0.00			0.00	594.00
04260-30-600243	RT-Overtime-Therapist	0.00			0.00	9,179.00
04260-30-600301	RT-Non Productive-Director	0.00			0.00	11,674.00
04260-30-600343	RT-Non Productive-Therapist	0.00			0.00	58,489.00
04260-30-601100	RT-Payroll Taxes	0.00			0.00	31,986.00
04260-30-602100	RT-Workers Comp	0.00			0.00	12,429.00
04260-30-603100	RT-Health Insurance	0.00			0.00	18,521.00
04260-30-610105	Respiratory Therapy-Supplies - Dept. Specific	0.00			0.00	0.00
04260-31-610110	Vent-Supplies - Minor Equipmen	0.00			0.00	0.00
04260-31-620150	Vent-Supplements	0.00			0.00	1,233.00
04260-31-630100	Vent-Enteral Therapy	4,419.00			4,419.00	11,980.00
04260-31-630120	Vent-Medical Supplies	8,385.00			8,385.00	36,613.00
04260-31-630125	Vent-Incontinence	6,611.00			6,611.00	25,827.00
04260-31-630130	Vent-Over The Counter Drugs	9.00			9.00	48.00
04260-31-630170	Vent-Equipment Rental-Resident	20,949.00			20,949.00	114,941.00
04260-31-640247	Repairs & Maintenance-Vent	0.00			0.00	0.00
04260-31-650100	Vent-Purchased Services	0.00			0.00	0.00

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04260-31-650180	Medical Director-Vent	0.00			0.00	0.00
04260-32-610110	Ancillary-Supplies-Minor Equi	4,360.00			4,360.00	15,856.00
04260-32-610240	Ancillary-Equipment Rental	173,699.00			173,699.00	0.00
04260-32-620120	Ancillary-Transportation-Para	16,402.00			16,402.00	17,832.00
04260-32-620130	Other Ancillary Services-Transportation-Ambulance	0.00			0.00	0.00
04260-32-620135	Other Ancillary Services-Transportation-Rental	0.00			0.00	0.00
04260-32-620180	Ancillary-Other Medical Expen	1,198.00			1,198.00	4,685.00
04260-32-630100	Ancillary-Enteral Therapy	337.00			337.00	15,931.00
04260-32-630110	Ancillary-Lab	11,505.00			11,505.00	44,025.00
04260-32-630115	Ancillary-Medical Supplies-PPD	336,841.00			336,841.00	116,414.00
04260-32-630120	Ancillary-Medical Supplies	236,104.00			236,104.00	(6,226.00)
04260-32-630125	Ancillary-Incontinence	1.00			1.00	7.00
04260-32-630128	Ancillary-Over The Counter Dr	1,430.00			1,430.00	25,019.00
04260-32-630130	Ancillary-Over The Counter Dr	3.00			3.00	27.00
04260-32-630140	Ancillary-Prescription Drugs	169,302.00			169,302.00	241,575.00
04260-32-630150	Ancillary-Oxygen	281,712.00			281,712.00	113,008.00
04260-32-630160	Ancillary-Diagnostic Services	33,955.00			33,955.00	9,139.00
04260-32-630170	Ancillary-Equipment Rental-Re	(8,108.00)			(8,108.00)	46,955.00
04260-32-650100	Ancillary-Purchased Services	89,021.00			89,021.00	513.00
04260-32-650190	Ancillary-Pharmacy Consultant	1,526.00			1,526.00	17,581.00
04260-33-620120	Transport-Transportation-Paratransit	0.00			0.00	5,824.00
04260-33-640180	Transport-Fuel/Gas	0.00			0.00	1,094.00
04260-33-640245	Transport-Repairs&Maintenance-Vehicles	0.00			0.00	747.00
04260-33-650100	Transport-Purchased Services	0.00			0.00	840.00
04260-34-600101	Dietary-Productive-Director	61,708.00			61,708.00	48,839.00
04260-34-600113	Dietary-Productive-Aide	280,134.00			280,134.00	240,080.00
04260-34-600135	Dietary-Productive Cook	74,575.00			74,575.00	79,420.00
04260-34-600139	Dietary-Productive-Dietitian	32,145.00			32,145.00	41,383.00
04260-34-600213	Dietary-Overtime-Aide	0.00			0.00	3,154.00
04260-34-600235	Dietary-Overtime-Cook	0.00			0.00	5,028.00
04260-34-600301	Dietary-Non Productive-Director	0.00			0.00	8,568.00
04260-34-600313	Dietary-Non Productive-Aide	0.00			0.00	28,912.00
04260-34-600335	Dietary-Non Productive-Cook	0.00			0.00	9,739.00
04260-34-600339	Dietary-Non Productive-Dietitian	0.00			0.00	(2,427.00)
04260-34-601100	Dietary-Payroll Taxes	0.00			0.00	39,826.00
04260-34-602100	Dietary-Workers Comp	0.00			0.00	14,197.00
04260-34-603100	Dietary-Health Insurance	0.00			0.00	31,335.00
04260-34-608110	Dietary-Travel Allowance	0.00			0.00	152.00
04260-34-610100	Dietary-Supplies - Office	0.00			0.00	0.00
04260-34-610105	Dietary-Supplies-Dept Specific	402.00			402.00	24,500.00
04260-34-610110	Dietary-Supplies - Minor Equipment	0.00			0.00	0.00
04260-34-610180	Dietary-Books/Dues/Subs/Meetings	0.00			0.00	0.00
04260-34-610220	Dietary-Licenses&Certification	100.00			100.00	0.00
04260-34-610240	Dietary - Equipment Rental	0.00			0.00	0.00
04260-34-620140	Dietary-Food	249,401.00			249,401.00	138,951.00
04260-34-620142	Dietary-Food-Dairy	0.00			0.00	41,405.00
04260-34-620144	Dietary-Food-Bakery	0.00			0.00	17,271.00
04260-34-620146	Dietary-Food-Meat	0.00			0.00	55,182.00
04260-34-620150	Dietary-Supplements	0.00			0.00	20,250.00
04260-34-620155	Dietary-Supplements-Nursing	0.00			0.00	8,365.00
04260-34-640250	Dietary-Chemicals	0.00			0.00	6,170.00
04260-34-650100	Dietary-Purchased Services	0.00			0.00	3,010.00
04260-36-610105	Laundry-Supplies - Dept. Specific	0.00			0.00	0.00
04260-36-640250	Laundry-Chemicals	0.00			0.00	0.00
04260-36-640260	Laundry - Linens	0.00			0.00	0.00
04260-36-650100	Laundry-Purchased Services	195,892.00			195,892.00	178,429.00
04260-38-600101	Housekeeping-Salary Productive-Director	0.00			0.00	0.00
04260-38-610105	Housekeeping-Supplies-Dept Sp	1,224.00			1,224.00	21,952.00
04260-38-640250	Housekeeping-Chemicals	0.00			0.00	98.00
04260-38-650100	Housekeeping-Purchased Servic	194,508.00			194,508.00	178,377.00
04260-40-600101	Maintenance-Productive-Direct	65,806.00			65,806.00	63,008.00
04260-40-600137	Maintenance-Productive-Techni	80,935.00			80,935.00	26,275.00
04260-40-600179	Maintenance-Sal Prod Reg Allocation	0.00			0.00	0.00
04260-40-600201	Maintenance-Overtime-Director	0.00			0.00	6,054.00
04260-40-600237	Maintenance-Overtime-Technician	0.00			0.00	2,279.00
04260-40-600301	Maintenance-Non Productive-Director	0.00			0.00	9,527.00
04260-40-600337	Maintenance-Non Productive-Technician	0.00			0.00	603.00
04260-40-600379	Maintenance-Sal Non Prod Regional Allocation	0.00			0.00	0.00
04260-40-601100	Maintenance-Payroll Taxes	0.00			0.00	9,196.00
04260-40-602100	Maintenance-Workers Comp	0.00			0.00	3,458.00
04260-40-603100	Maintenance-Health Insurance	0.00			0.00	5,129.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
04260-40-608110	Maintenance-Travel Allowance	0.00			0.00	645.00
04260-40-610100	Maintainence-Supplies-Office	0.00			0.00	0.00
04260-40-610105	Maintenance-Supplies-Dept Spe	50,018.00			50,018.00	25,878.00
04260-40-610110	Maintenance-Supplies-Minor Equipment	0.00			0.00	4,628.00
04260-40-610220	Maintenance-Licenses&Certification	0.00			0.00	488.00
04260-40-610240	Maintenance-Equipment Rental	0.00			0.00	0.00
04260-40-640130	Maintenance-Ground Maintenance	12,973.00			12,973.00	18,222.00
04260-40-640140	Maintenance-Trash Removal	26,464.00			26,464.00	26,317.00
04260-40-640150	Maintenance-Security	0.00			0.00	0.00
04260-40-640160	Maintenance-Exterminating	0.00			0.00	5,424.00
04260-40-640200	Maintenance-Repairs&Maintenance-Building	0.00			0.00	49,380.00
04260-40-640210	Maintenance-Repairs&Maintenance-Dietary	0.00			0.00	3,207.00
04260-40-640220	Maintenance-Repairs&Maintenance-Laundry	0.00			0.00	437.00
04260-40-640230	Maintenance-Repairs&Maintenance-Medical	0.00			0.00	8,332.00
04260-40-640240	Maintenance-Repairs&Mainenanc	73,824.00			73,824.00	3,276.00
04260-40-640245	Maintenance-Repairs&Maintenance-Vehicles	0.00			0.00	2,558.00
04260-40-650100	Maintenance-Purchased Services	219,302.00			219,302.00	25,621.00
04260-42-640100	Utilities-Electricity	178,995.00			178,995.00	178,383.00
04260-42-640110	Utilities-Gas/Oil	0.00			0.00	32,855.00
04260-42-640120	Utilities-Water/Sewer	0.00			0.00	30,006.00
04260-44-600101	Administration-Salary Productive-Director	0.00			0.00	0.00
04260-44-600129	Administration-Salary Productive-Clerical Staff	0.00			0.00	0.00
04260-44-600131	Administration-Salary - Productive-Payroll Special	0.00			0.00	0.00
04260-44-600133	Admin-Salary - Productive-AP Specialist	0.00			0.00	0.00
04260-44-600145	Admin-Productive-Administrator	399,512.00			399,512.00	132,607.00
04260-44-600147	Administration-Salary Productive-Asst Admin	0.00			0.00	0.00
04260-44-600149	Admin-Productive-Bus Off Clek	70,428.00			70,428.00	46,964.00
04260-44-600169	Admin-Productive-Receptionist	34,420.00			34,420.00	44,438.00
04260-44-600175	Administration-Salary Prod-Orientation/Training	0.00			0.00	0.00
04260-44-600231	Administration-Overtime-Payroll Specialist	0.00			0.00	0.00
04260-44-600233	Administration-Overtime-AP Specialist	0.00			0.00	0.00
04260-44-600245	Adminsitration-Overtime-Administrator	0.00			0.00	0.00
04260-44-600247	Admsitration-Overtime-Asst Admin	0.00			0.00	0.00
04260-44-600249	Admin-Overtime-Business Off Clerk	0.00			0.00	2,532.00
04260-44-600269	Admin-Overtime-Receptionist/Admin Assist	0.00			0.00	1,653.00
04260-44-600329	Administration-Salary Non Productive-Clerical Staf	0.00			0.00	0.00
04260-44-600331	Administration-Salary-Non Prod Payroll Specialist	0.00			0.00	0.00
04260-44-600333	Administration-Salary Non Prod-AP Specialist	0.00			0.00	0.00
04260-44-600345	Admin-Non Productive-Administ	1,000.00			1,000.00	(26,711.00)
04260-44-600347	Admin-Non Productive-Asst Admin	0.00			0.00	(562.00)
04260-44-600349	Admin-Non Productive Bus Off Clerk	0.00			0.00	12,444.00
04260-44-600369	Admin-Non Productive-Receptionist/Admin Assist	0.00			0.00	4,468.00
04260-44-601100	Admin-Payroll Taxes	537,987.00			537,987.00	19,674.00
04260-44-602100	Admin-Workers Comp	218,244.00			218,244.00	7,061.00
04260-44-603100	Admin-Health Insurance	332,753.00			332,753.00	8,480.00
04260-44-605100	Admin-Employee Relations	8,693.00			8,693.00	6,237.00
04260-44-606100	Administration-Recruiting	0.00			0.00	0.00
04260-44-606110	Administration-Pre-Employment Testing	0.00			0.00	0.00
04260-44-607120	Administration-Training/Inservices	0.00			0.00	0.00
04260-44-608110	Admin-Travel Allowance	0.00			0.00	9,003.00
04260-44-610100	Admin-Supplies-Office	39,444.00			39,444.00	15,034.00
04260-44-610105	Admin-Supplies-Dept Specific	19,728.00			19,728.00	0.00
04260-44-610110	Admin-Supplies-Minor Equipment	0.00			0.00	2,080.00
04260-44-610120	Admin-Postage	409.00			409.00	1,199.00
04260-44-610130	Admin-Telephone	6,766.00			6,766.00	13,212.00
04260-44-610131	Advertising - Help Wanted	13,000.00			13,000.00	0.00
04260-44-610135	Admin-Cable TV/Internet	8,650.00			8,650.00	11,258.00
04260-44-610140	Admin-Payroll Services	15,061.00			15,061.00	21,590.00
04260-44-610150	Admin-Accounting/Auditing	27,034.00			27,034.00	66,000.00
04260-44-610160	Admin-Legal	47,066.00			47,066.00	202,075.00
04260-44-610165	Admin-AR Attorney Fees	0.00			0.00	32,490.00
04260-44-610170	Admin-Bank Service Charges	10,181.00			10,181.00	18,781.00
04260-44-610180	Admin-Books/Dues/Subs/Meetings	10,368.00			10,368.00	9,178.00
04260-44-610190	Admin-Insurance-Business	157,704.00			157,704.00	169,314.00
04260-44-610195	Admin-Insurance Property	1,200.00			1,200.00	25,659.00
04260-44-610200	Admin-Insurance-RT Survey	0.00			0.00	600.00
04260-44-610210	Admin-Computer Maintenance	89,698.00			89,698.00	71,548.00
04260-44-610220	Admin-Licenses&Certification	2,537.00			2,537.00	1,536.00
04260-44-610230	Admin-Fines/Penalties/Settlements	0.00			0.00	157,755.00
04260-44-610240	Admin-Equipment Rental	13,349.00			13,349.00	2,941.00
04260-44-650100	Admin-Purchased Services	116,890.00			116,890.00	23,461.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
04260-44-650160	Admin-Consulting Fees	260,711.00			260,711.00	9,278.00
04260-99-603100	Other-Health Insurance	(663.00)			(663.00)	0.00
04260-99-660100	Other-Bad Debt	283,500.00			283,500.00	493,562.00
04260-99-670100	Other-Management Fees	0.00			0.00	563,752.00
04260-99-680100	Other-Bed Tax Assessment	432,738.00			432,738.00	779,821.00
04260-99-700100	Other-Rent	0.00			0.00	810,573.00
04260-99-710100	Other-Depreciation	0.00			0.00	35,562.00
04260-99-720010	Other-Other	0.00			0.00	20,366.00
04260-99-720100	Other-Interest-Notes	0.00			0.00	52,721.00
04260-99-720105	Other-Interest-LOC	0.00			0.00	5,245.00
04260-99-730100	Other-Taxes-Income	1,500.00			1,500.00	129,884.00
04260-99-730110	Other-Taxes-Other	63,626.00			63,626.00	75,965.00
04260-99-730120	Other-Taxes-Real Estate	164,475.00			164,475.00	211,791.00
Marcum 101	Vent Unit Medicaid R&B Revenue	0.00			0.00	(2,131,322.00)
Marcum 102	Vent Unit Medicare R&B Revenue	0.00			0.00	(10,744.00)
Marcum 103	Vent Unit Private/Other R&B Revenue	0.00			0.00	(230,680.00)
Marcum 104	Dental Services	0.00			0.00	0.00
Marcum 105	Clinical Reimbursement Consulting	0.00			0.00	0.00
Marcum 106	Workers Comp Insurance	0.00			0.00	0.00
Marcum 107	Property Insurance	0.00			0.00	0.00
Marcum 108	Various Licenses and Subscriptions	0.00			0.00	0.00
Marcum 109	Real Estate Taxes	0.00			0.00	0.00
Marcum 110	Computer Supplies	0.00			0.00	0.00
Marcum 111	Chamber Dues	0.00			0.00	2,281.00
Marcum 112	Subscriptions	0.00			0.00	0.00
Total		0.00			0.00	0.00
Net (Income) Loss		2,513,997.00			0.00	2,513,997.00
						591,618.00

Client: **Priority Care**
 Engagement: **Medicaid - Waterbury Gardens 2020 Medicaid Report**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
Group : [10-A]	Salaries and Wages					
Subgroup : [2.15]	Administrators - Salary %					
04260-44-600145	Admin-Productive-Administrator	399,512.00		0.00	399,512.00	132,607.00
04260-44-600345	Admin-Non Productive-Administ	1,000.00		0.00	1,000.00	(26,711.00)
Subtotal [2.15]	Administrators - Salary %	400,512.00		0.00	400,512.00	105,896.00
Subgroup : [4.19]	Other Administrative Salaries - Salary %					
04260-14-600101	Human Resources-Productive-Di	53,471.00		0.00	53,471.00	57,901.00
04260-14-600301	Human Resources-Non Productive-Director	0.00		0.00	0.00	760.00
04260-44-600149	Admin-Productive-Bus Off Clek	70,428.00		0.00	70,428.00	46,964.00
04260-44-600169	Admin-Productive-Receptionist	34,420.00		0.00	34,420.00	44,438.00
04260-44-600249	Admin-Overtime-Business Off Clerk	0.00		0.00	0.00	2,532.00
04260-44-600269	Admin-Overtime-Receptionist/Admin Assist	0.00		0.00	0.00	1,653.00
04260-44-600347	Admin-Non Productive-Assst Admin	0.00		0.00	0.00	(562.00)
04260-44-600349	Admin-Non Productive Bus Off Clerk	0.00		0.00	0.00	12,444.00
04260-44-600369	Admin-Non Productive-Receptionist/Admin Assist	0.00		0.00	0.00	4,468.00
Subtotal [4.19]	Other Administrative Salaries - Salary %	158,319.00		0.00	158,319.00	170,598.00
Subgroup : [4.43]	Other Administrative - Patient Days					
04260-18-600101	Medical Records-Productive-Director	0.00		0.00	0.00	10,763.00
04260-18-600201	Medical Records-Overtime-Director	0.00		0.00	0.00	86.00
04260-18-600301	Medical Records-Non Productive-Director	0.00		0.00	0.00	4,261.00
Subtotal [4.43]	Other Administrative - Patient Days	0.00		0.00	0.00	15,110.00
Subgroup : [5C.5]	Dietary Workers - Meals					
04260-34-600101	Dietary-Productive-Director	61,708.00		0.00	61,708.00	48,839.00
04260-34-600113	Dietary-Productive-Aide	280,134.00		0.00	280,134.00	240,080.00
04260-34-600135	Dietary-Productive Cook	74,575.00		0.00	74,575.00	79,420.00
04260-34-600139	Dietary-Productive-Dietitian	32,145.00		0.00	32,145.00	41,383.00
04260-34-600213	Dietary-Overtime-Aide	0.00		0.00	0.00	3,154.00
04260-34-600235	Dietary-Overtime-Cook	0.00		0.00	0.00	5,028.00
04260-34-600301	Dietary-Non Productive-Director	0.00		0.00	0.00	8,568.00
04260-34-600313	Dietary-Non Productive-Aide	0.00		0.00	0.00	28,912.00
04260-34-600335	Dietary-Non Productive-Cook	0.00		0.00	0.00	9,739.00
04260-34-600339	Dietary-Non Productive-Dietitian	0.00		0.00	0.00	(2,427.00)
Subtotal [5C.5]	Dietary Workers - Meals	448,562.00		0.00	448,562.00	462,696.00
Subgroup : [7A..2]	Other Maintenance Workers - Sqft					
04260-40-600101	Maintenance-Productive-Direct	65,806.00		0.00	65,806.00	63,008.00
04260-40-600137	Maintenance-Productive-Techni	80,935.00		0.00	80,935.00	26,275.00
04260-40-600201	Maintenance-Overtime-Director	0.00		0.00	0.00	6,054.00
04260-40-600237	Maintenance-Overtime-Technician	0.00		0.00	0.00	2,279.00
04260-40-600301	Maintenance-Non Productive-Director	0.00		0.00	0.00	9,527.00
04260-40-600337	Maintenance-Non Productive-Technician	0.00		0.00	0.00	603.00
Subtotal [7A..2]	Other Maintenance Workers - Sqft	146,741.00		0.00	146,741.00	107,746.00
Subgroup : [12A.10]	Director of Nurses/Assistant Director - Nursing Salary %					
04260-12-600101	Nursing Admin-Productive-Dire	112,071.00		0.00	112,071.00	111,117.00
04260-12-600103	Nursing Admin-Productive-Assi	59,859.00		0.00	59,859.00	79,718.00
04260-12-600301	Nursing Admin-Non Productive-Director	0.00		0.00	0.00	9,495.00
04260-12-600303	Nursing Admin-Non Productive-Assist Director	0.00		0.00	0.00	982.00
Subtotal [12A.10]	Director of Nurses/Assistant Director - Nursing Salary %	171,930.00		0.00	171,930.00	201,312.00
Subgroup : [12B1.10]	RNs - Direct Care - Direct					
04260-10-600105	Nursing-Productive-Supervisor	144,213.00		0.00	144,213.00	546,560.00
04260-10-600109	Nursing-Productive-RN	570,629.00		0.00	570,629.00	184,147.00
04260-10-600205	Nursing-Overtime-Supervisor	0.00		0.00	0.00	14,498.00
04260-10-600209	Nursing-Overtime-RN	0.00		0.00	0.00	35,099.00
04260-10-600305	Nursing-Non Productive-Supervisor	0.00		0.00	0.00	64,114.00
04260-10-600309	Nursing-Non Productive-RN	0.00		0.00	0.00	34,526.00
Subtotal [12B1.10]	RNs - Direct Care - Direct	714,842.00		0.00	714,842.00	878,944.00
Subgroup : [12B2.10]	RNs - Administrative - Nursing Salary %					
04260-12-600119	Nursing Admin-Productive-Asse	113,386.00		0.00	113,386.00	55,828.00
04260-12-600179	Nursing Admin-Productive-Reg Allocation	0.00		0.00	0.00	57,480.00
04260-12-600279	Nursing Admin-Overtime Regional Allocation	0.00		0.00	0.00	286.00
04260-12-600319	Nursing Admin-Non Productive-Assessment Coordinator	0.00		0.00	0.00	12,227.00
04260-12-600323	Nursing Admin-Non Productive-Staff Development	0.00		0.00	0.00	(4,253.00)
04260-12-600379	Nursing Admin-Non Productive-Regional Allocation	0.00		0.00	0.00	(28,221.00)
Subtotal [12B2.10]	RNs - Administrative - Nursing Salary %	113,386.00		0.00	113,386.00	93,347.00
Subgroup : [12C1.10]	LPNs - Direct Care - Direct					
04260-10-600111	Nursing-Productive-LPN	1,049,354.00		0.00	1,049,354.00	1,218,485.00
04260-10-600211	Nursing-Overtime-LPN	0.00		0.00	0.00	79,445.00
04260-10-600311	Nursing-Non Productive-LPN	0.00		0.00	0.00	129,208.00
Subtotal [12C1.10]	LPNs - Direct Care - Direct	1,049,354.00		0.00	1,049,354.00	1,427,138.00
Subgroup : [12D.10]	Aides and Attendants - Direct					
04260-10-600113	Nursing-Productive-Aide	1,638,553.00		0.00	1,638,553.00	1,632,604.00

04260-10-600213	Nursing-Overtime-Aide	0.00	0.00	0.00	92,024.00
04260-10-600313	Nursing-Non Productive-Aide	0.00	0.00	0.00	181,617.00
Subtotal [12D.10]	Aides and Attendants - Direct	1,638,553.00	0.00	1,638,553.00	1,906,245.00
Subgroup : [12E]	Physical Therapists				
04260-24-600101	PT-Productive-Director	0.00	0.00	0.00	18,176.00
04260-24-600113	PT-Productive-Aide	7,473.00	0.00	7,473.00	126,600.00
04260-24-600143	PT-Productive Therapist	128,985.00	0.00	128,985.00	132,474.00
04260-24-600213	PT-Overtime-Aide	0.00	0.00	0.00	6.00
04260-24-600243	PT-Overtime-Therapist	0.00	0.00	0.00	39.00
04260-24-600301	PT-Non Productive-Director	0.00	0.00	0.00	4,482.00
04260-24-600313	PT-Non Productive-Aide	0.00	0.00	0.00	21,018.00
04260-24-600343	PT-Non Productive-Therapist	0.00	0.00	0.00	13,144.00
Subtotal [12E]	Physical Therapists	136,458.00	0.00	136,458.00	315,939.00
Subgroup : [12F]	Speech Therapists				
04260-28-600143	ST-Productive Therapist	49,184.00	0.00	49,184.00	56,962.00
04260-28-600343	ST-Non Productive-Therapist	0.00	0.00	0.00	15,496.00
Subtotal [12F]	Speech Therapists	49,184.00	0.00	49,184.00	72,458.00
Subgroup : [12G]	Occupational Therapists				
04260-26-600101	OT-Productive-Director	70,549.00	0.00	70,549.00	58,271.00
04260-26-600113	OT-Productive-Aide	0.00	0.00	0.00	121,032.00
04260-26-600143	OT-Productive Therapist	219,651.00	0.00	219,651.00	184,228.00
04260-26-600213	OT-Overtime-Aide	0.00	0.00	0.00	1,356.00
04260-26-600243	OT-Overtime-Therapist	0.00	0.00	0.00	870.00
04260-26-600301	OT-Non Productive-Director	0.00	0.00	0.00	11,214.00
04260-26-600313	OT-Non Productive-Aide	0.00	0.00	0.00	17,058.00
04260-26-600343	OT-Non Productive-Therapist	0.00	0.00	0.00	30,041.00
Subtotal [12G]	Occupational Therapists	290,200.00	0.00	290,200.00	424,070.00
Subgroup : [12H.43]	Recreation Workers - Patient Days				
04260-22-600113	Activities-Productive-Aide	43,694.00	0.00	43,694.00	107,566.00
04260-22-600213	Activities-Overtime-Aide	0.00	0.00	0.00	95.00
04260-22-600301	Activities-Non Productive-Dir	52,652.00	0.00	52,652.00	(4,491.00)
04260-22-600313	Activities-Non Productive-Aide	0.00	0.00	0.00	12,920.00
Subtotal [12H.43]	Recreation Workers - Patient Days	96,346.00	0.00	96,346.00	116,090.00
Subgroup : [12M.33]	Social Workers/Case Management - Patient Days				
04260-20-600101	Social Services-Productive-Di	26,030.00	0.00	26,030.00	58,736.00
04260-20-600103	Social Services-Productive-As	35,616.00	0.00	35,616.00	1,356.00
04260-20-600171	Social Services-Productive-Social Worker	0.00	0.00	0.00	2,695.00
04260-20-600201	Social Services-Overtime-Director	0.00	0.00	0.00	8.00
04260-20-600301	Social Services-Non Productive-Director	0.00	0.00	0.00	3,663.00
04260-20-600303	Social Services-Non Productive-Assist Director	0.00	0.00	0.00	(153.00)
Subtotal [12M.33]	Social Workers/Case Management - Patient Days	61,646.00	0.00	61,646.00	66,305.00
Subgroup : [12N.22]	Marketing - Patient Days				
04260-16-600365	Admissions-Non Productive-Marketer	0.00	0.00	0.00	10,218.00
Subtotal [12N.22]	Marketing - Patient Days	0.00	0.00	0.00	10,218.00
Subgroup : [12O.22]	Other - Direct				
04260-30-600101	RT-Productive-Director	88,240.00	0.00	88,240.00	36,611.00
04260-30-600143	RT-Productive Therapist	410,226.00	0.00	410,226.00	291,814.00
04260-30-600201	RT-Overtime-Director	0.00	0.00	0.00	594.00
04260-30-600243	RT-Overtime-Therapist	0.00	0.00	0.00	9,179.00
04260-30-600301	RT-Non Productive-Director	0.00	0.00	0.00	11,674.00
04260-30-600343	RT-Non Productive-Therapist	0.00	0.00	0.00	58,489.00
Subtotal [12O.22]	Other - Direct	498,466.00	0.00	498,466.00	408,361.00
Subgroup : [12O.25]	Other - Accum Costs				
04260-12-600124	Nursing Admin-Productive-Nurs	69,953.00	0.00	69,953.00	39,623.00
04260-12-600127	Nursing Admin-Productive-Cent	1,000.00	0.00	1,000.00	30,413.00
04260-12-600224	Nursing Admin-Overtime-Nurse Scheduler	0.00	0.00	0.00	1,633.00
04260-12-600227	Nursing Admin-Overtime-Central Supply Clerk	0.00	0.00	0.00	3,342.00
04260-12-600324	Nursing Admin-Non Productive-Nurse Scheduler	0.00	0.00	0.00	6,950.00
04260-12-600327	Nursing Admin-Non Productive-	1,000.00	0.00	1,000.00	2,695.00
04260-12-600329	Nursing Admin-Non Productive-Clerical	0.00	0.00	0.00	(1,254.00)
04260-16-600101	Admissions-Productive-Director	48,646.00	0.00	48,646.00	86,395.00
04260-16-600301	Admissions-Non Productive-Director	0.00	0.00	0.00	12,163.00
Subtotal [12O.25]	Other - Accum Costs	120,599.00	0.00	120,599.00	181,960.00
Total [10-A]	Salaries and Wages	6,095,098.00	0.00	6,095,098.00	6,964,433.00
Group : [13-B]	Professional Fees				
Subgroup : [3.03]	Pharmacist - Patient Days				
04260-32-650190	Ancillary-Pharmacy Consultant	1,526.00	0.00	1,526.00	17,581.00
Subtotal [3.03]	Pharmacist - Patient Days	1,526.00	0.00	1,526.00	17,581.00
Subgroup : [5A.07]	PT - Resident Care - PT Treatments				
04260-24-650100	PT-Purchased Services	117,704.00	0.00	117,704.00	163,931.00
Subtotal [5A.07]	PT - Resident Care - PT Treatments	117,704.00	0.00	117,704.00	163,931.00
Subgroup : [8A.10]	Medical Director - Patient Days				
04260-10-650180	Nursing-Medical Director	95,364.00	0.00	95,364.00	133,917.00
Subtotal [8A.10]	Medical Director - Patient Days	95,364.00	0.00	95,364.00	133,917.00

Total [13-B]	Professional Fees	214,594.00	0.00	214,594.00	315,429.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1.15]	Workmen's Compensation - Salary %				
04260-10-602100	Nursing-Workers Comp	0.00	0.00	0.00	122,837.00
04260-12-602100	Nursing Admin-Workers Comp	0.00	0.00	0.00	11,952.00
04260-14-602100	Human Resources-Workers Comp	0.00	0.00	0.00	1,583.00
04260-16-602100	Admissions-Workers Comp	0.00	0.00	0.00	3,060.00
04260-18-602100	Medical Records-Workers Comp	0.00	0.00	0.00	585.00
04260-20-602100	Social Services-Workers Comp	0.00	0.00	0.00	2,225.00
04260-22-602100	Activities-Workers Comp	0.00	0.00	0.00	3,603.00
04260-24-602100	PT-Workers Comp	0.00	0.00	0.00	8,455.00
04260-26-602100	OT-Workers Comp	0.00	0.00	0.00	13,625.00
04260-28-602100	ST-Workers Comp	0.00	0.00	0.00	1,847.00
04260-30-602100	RT-Workers Comp	0.00	0.00	0.00	12,429.00
04260-34-602100	Dietary-Workers Comp	0.00	0.00	0.00	14,197.00
04260-40-602100	Maintenance-Workers Comp	0.00	0.00	0.00	3,458.00
04260-44-602100	Admin-Workers Comp	218,244.00	0.00	218,244.00	7,061.00
Subtotal [1A1.15]	Workmen's Compensation - Salary %	218,244.00	0.00	218,244.00	206,917.00
Subgroup : [1A4.15]	Social Security (FICA) - Salary %				
04260-10-601100	Nursing-Payroll Taxes	0.00	0.00	0.00	368,800.00
04260-12-601100	Nursing Admin-Payroll Taxes	0.00	0.00	0.00	42,745.00
04260-14-601100	Human Resources-Payroll Taxes	0.00	0.00	0.00	4,816.00
04260-16-601100	Admissions-Payroll Taxes	0.00	0.00	0.00	8,474.00
04260-18-601100	Medical Records-Payroll Taxes	0.00	0.00	0.00	1,017.00
04260-20-601100	Social Services-Payroll Taxes	0.00	0.00	0.00	6,146.00
04260-22-601100	Activities-Payroll Taxes	0.00	0.00	0.00	10,938.00
04260-24-601100	PT-Payroll Taxes	0.00	0.00	0.00	23,219.00
04260-26-601100	OT-Payroll Taxes	0.00	0.00	0.00	36,419.00
04260-28-601100	ST-Payroll Taxes	0.00	0.00	0.00	5,254.00
04260-30-601100	RT-Payroll Taxes	0.00	0.00	0.00	31,986.00
04260-34-601100	Dietary-Payroll Taxes	0.00	0.00	0.00	39,826.00
04260-40-601100	Maintenance-Payroll Taxes	0.00	0.00	0.00	9,196.00
04260-44-601100	Admin-Payroll Taxes	537,987.00	0.00	537,987.00	19,674.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	537,987.00	0.00	537,987.00	608,510.00
Subgroup : [1A5.15]	Health Insurance - Salary %				
04260-10-603100	Nursing-Health Insurance	0.00	0.00	0.00	81,912.00
04260-12-603100	Nursing Admin-Health Insurance	0.00	0.00	0.00	38,179.00
04260-14-603100	Human Resources-Health Insurance	0.00	0.00	0.00	345.00
04260-16-603100	Admissions-Health Insurance	0.00	0.00	0.00	1,332.00
04260-18-603100	Medical Records-Health Insurance	0.00	0.00	0.00	14,854.00
04260-20-603100	Social Services-Health Insurance	0.00	0.00	0.00	294.00
04260-22-603100	Activities-Health Insurance	0.00	0.00	0.00	4,531.00
04260-24-603100	PT-Health Insurance	0.00	0.00	0.00	2,758.00
04260-26-603100	OT-Health Insurance	0.00	0.00	0.00	7,949.00
04260-28-603100	ST-Health Insurance	0.00	0.00	0.00	269.00
04260-30-603100	RT-Health Insurance	0.00	0.00	0.00	18,521.00
04260-34-603100	Dietary-Health Insurance	0.00	0.00	0.00	31,335.00
04260-40-603100	Maintenance-Health Insurance	0.00	0.00	0.00	5,129.00
04260-44-603100	Admin-Health Insurance	332,753.00	0.00	332,753.00	8,480.00
04260-99-603100	Other-Health Insurance	(663.00)	0.00	(663.00)	0.00
Subtotal [1A5.15]	Health Insurance - Salary %	332,090.00	0.00	332,090.00	215,888.00
Subgroup : [1A7.15]	Pensions - Salary %				
04260-10-604100	Nursing-Pension	230,414.00	0.00	230,414.00	229,155.00
Subtotal [1A7.15]	Pensions - Salary %	230,414.00	0.00	230,414.00	229,155.00
Subgroup : [1A9.15]	Other - Salary %				
04260-10-605100	Nursing-Employee Relations	0.00	0.00	0.00	2,730.00
04260-44-605100	Admin-Employee Relations	8,693.00	0.00	8,693.00	6,237.00
Subtotal [1A9.15]	Other - Salary %	8,693.00	0.00	8,693.00	8,967.00
Subgroup : [1C.42]	Bad Debts - Accum Costs				
04260-99-660100	Other-Bad Debt	283,500.00	0.00	283,500.00	493,562.00
Subtotal [1C.42]	Bad Debts - Accum Costs	283,500.00	0.00	283,500.00	493,562.00
Subgroup : [1D.42]	Accounting and Auditing - Accum Costs				
04260-44-610150	Admin-Accounting/Auditing	27,034.00	0.00	27,034.00	66,000.00
Subtotal [1D.42]	Accounting and Auditing - Accum Costs	27,034.00	0.00	27,034.00	66,000.00
Subgroup : [1E.42]	Legal - Accum Costs				
04260-44-610160	Admin-Legal	47,066.00	0.00	47,066.00	202,075.00
04260-44-610165	Admin-AR Attorney Fees	0.00	0.00	0.00	32,490.00
Subtotal [1E.42]	Legal - Accum Costs	47,066.00	0.00	47,066.00	234,565.00
Subgroup : [1G.42]	Office Supplies - Accum Costs				
04260-10-610100	Nursing-Supplies-Office	22,311.00	0.00	22,311.00	757.00
04260-44-610100	Admin-Supplies-Office	39,444.00	0.00	39,444.00	15,034.00
04260-44-610105	Admin-Supplies-Dept Specific	19,728.00	0.00	19,728.00	0.00
04260-44-610110	Admin-Supplies-Minor Equipment	0.00	0.00	0.00	2,080.00
Subtotal [1G.42]	Office Supplies - Accum Costs	81,483.00	0.00	81,483.00	17,871.00
Subgroup : [1H.42]	Telephone and Telegraph - Accum Costs				

04260-44-610130	Admin-Telephone	6,766.00	0.00	6,766.00	13,212.00
Subtotal [1H1.42]	Telephone and Telegraph - Accum Costs	6,766.00	0.00	6,766.00	13,212.00
Subgroup : [1K3.03]	Resident Day User Fee - Patient Days				
04260-99-680100	Other-Bed Tax Assessment	432,738.00	0.00	432,738.00	779,821.00
Subtotal [1K3.03]	Resident Day User Fee - Patient Days	432,738.00	0.00	432,738.00	779,821.00
Total [15]	Expenditures Other than Salaries	2,206,015.00	0.00	2,206,015.00	2,874,468.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [4.42]	Employee Travel - Accum Costs				
04260-10-608110	Nursing-Travel Allowance	0.00	0.00	0.00	15.00
04260-12-608110	Nursing Admin-Travel Allowance	0.00	0.00	0.00	2,687.00
04260-14-608110	Human Resources-Travel Allowance	0.00	0.00	0.00	134.00
04260-16-608110	Admissions-Travel Allowance	0.00	0.00	0.00	1,122.00
04260-22-608110	Activities-Travel Allowance	0.00	0.00	0.00	3,368.00
04260-26-608110	OT-Travel Allowance	0.00	0.00	0.00	518.00
04260-34-608110	Dietary-Travel Allowance	0.00	0.00	0.00	152.00
04260-40-608110	Maintenance-Travel Allowance	0.00	0.00	0.00	645.00
04260-44-608110	Admin-Travel Allowance	0.00	0.00	0.00	9,003.00
Subtotal [4.42]	Employee Travel - Accum Costs	0.00	0.00	0.00	17,644.00
Subgroup : [5.33]	Education Expense - Capacity				
04260-10-607120	Nursing-Training/Inservices	33,872.00	0.00	33,872.00	40,121.00
04260-12-607110	Nursing Admin-Tuition Reimbursement	0.00	0.00	0.00	3,865.00
Subtotal [5.33]	Education Expense - Capacity	33,872.00	0.00	33,872.00	43,986.00
Subgroup : [6.25]	Automobile Expense - Accum Costs				
04260-40-640245	Maintenance-Repairs&Maintenance-Vehicles	0.00	0.00	0.00	2,558.00
Subtotal [6.25]	Automobile Expense - Accum Costs	0.00	0.00	0.00	2,558.00
Subgroup : [M1.15]	Advertising Help Wanted - Salaries %				
04260-10-606100	Nursing-Recruiting	0.00	0.00	0.00	300.00
04260-44-610131	Advertising - Help Wanted	13,000.00	0.00	13,000.00	0.00
Subtotal [M1.15]	Advertising Help Wanted - Salaries %	13,000.00	0.00	13,000.00	300.00
Subgroup : [M3.42]	Advertising Other - Accum Costs				
04260-16-610260	Admissions-Marketing/Advertising	0.00	0.00	0.00	10,506.00
Subtotal [M3.42]	Advertising Other - Accum Costs	0.00	0.00	0.00	10,506.00
Subgroup : [M5.34]	Medical Records - Accum Costs				
04260-18-650100	Medical Records-Purchased Services	0.00	0.00	0.00	1,126.00
Subtotal [M5.34]	Medical Records - Accum Costs	0.00	0.00	0.00	1,126.00
Subgroup : [M7.42]	Postage - Accum Costs				
04260-44-610120	Admin-Postage	409.00	0.00	409.00	1,199.00
Subtotal [M7.42]	Postage - Accum Costs	409.00	0.00	409.00	1,199.00
Subgroup : [M8.33]	Dues and Membership Fees to Professional Associations - Capacity				
04260-44-610180	Admin-Books/Dues/Subs/Meetings	10,368.00	0.00	10,368.00	9,178.00
Subtotal [M8.33]	Dues and Membership Fees to Professional Associations - Capacity	10,368.00	0.00	10,368.00	9,178.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 111	Chamber Dues	0.00	0.00	0.00	2,281.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	0.00	0.00	2,281.00
Subgroup : [M11.42]	Services Provided by Contract - Accum Costs				
04260-44-610140	Admin-Payroll Services	15,061.00	0.00	15,061.00	21,590.00
04260-44-650100	Admin-Purchased Services	116,890.00	0.00	116,890.00	23,461.00
Subtotal [M11.42]	Services Provided by Contract - Accum Costs	131,951.00	0.00	131,951.00	45,051.00
Subgroup : [M12.02]	Administrative Management Services - Patient days				
04260-99-670100	Other-Management Fees	0.00	0.00	0.00	563,752.00
Subtotal [M12.02]	Administrative Management Services - Patient days	0.00	0.00	0.00	563,752.00
Subgroup : [M13.25]	Other - Accum Costs				
04260-00-540138	Employee Refunds/Reimbursement	(291.00)	0.00	(291.00)	(235.00)
04260-10-606110	Nursing-Pre-Employment Testing	0.00	0.00	0.00	1,031.00
04260-10-610220	Nursing-Licenses&Certification	0.00	0.00	0.00	933.00
04260-33-640245	Transport-Repairs&Maintenance-Vehicles	0.00	0.00	0.00	747.00
04260-33-650100	Transport-Purchased Services	0.00	0.00	0.00	840.00
04260-44-610170	Admin-Bank Service Charges	10,181.00	0.00	10,181.00	18,781.00
04260-44-610210	Admin-Computer Maintenance	89,698.00	0.00	89,698.00	71,548.00
04260-44-610220	Admin-Licenses&Certification	2,537.00	0.00	2,537.00	1,536.00
04260-44-610230	Admin-Fines/Penalties/Settlements	0.00	0.00	0.00	157,755.00
04260-44-610240	Admin-Equipment Rental	13,349.00	0.00	13,349.00	2,941.00
04260-44-650160	Admin-Consulting Fees	260,711.00	0.00	260,711.00	9,278.00
04260-99-720010	Other-Other	0.00	0.00	0.00	20,366.00
Subtotal [M13.25]	Other - Accum Costs	376,185.00	0.00	376,185.00	285,521.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	565,785.00	0.00	565,785.00	983,102.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1.03]	Raw Food - Meals				
04260-34-620140	Dietary-Food	249,401.00	0.00	249,401.00	138,951.00
04260-34-620142	Dietary-Food-Dairy	0.00	0.00	0.00	41,405.00

04260-34-620144	Dietary-Food-Bakery	0.00	0.00	0.00	17,271.00
04260-34-620146	Dietary-Food-Meat	0.00	0.00	0.00	55,182.00
04260-34-620150	Dietary-Supplements	0.00	0.00	0.00	20,250.00
Subtotal [2A1.03]	Raw Food - Meals	249,401.00	0.00	249,401.00	273,059.00
Subgroup : [2A2.03]	Non-Food Supplies - Meals				
04260-34-610105	Dietary-Supplies-Dept Specific	402.00	0.00	402.00	24,500.00
04260-34-610220	Dietary-Licenses&Certification	100.00	0.00	100.00	0.00
04260-34-620155	Dietary-Supplements-Nursing	0.00	0.00	0.00	8,365.00
04260-34-640250	Dietary-Chemicals	0.00	0.00	0.00	6,170.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	502.00	0.00	502.00	39,035.00
Subgroup : [2B.03]	Purchased Services - Meals				
04260-34-650100	Dietary-Purchased Services	0.00	0.00	0.00	3,010.00
Subtotal [2B.03]	Purchased Services - Meals	0.00	0.00	0.00	3,010.00
Total [18]	Dietary Basis for Allocation of Costs	249,903.00	0.00	249,903.00	315,104.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B.05]	Purchased Services - LBS of Laundry				
04260-36-650100	Laundry-Purchased Services	195,892.00	0.00	195,892.00	178,429.00
Subtotal [3B.05]	Purchased Services - LBS of Laundry	195,892.00	0.00	195,892.00	178,429.00
Total [19]	Laundry-Basis for Allocation of Costs	195,892.00	0.00	195,892.00	178,429.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1.02]	In-House Care Supplies - Sqft				
04260-38-610105	Housekeeping-Supplies-Dept Sp	1,224.00	0.00	1,224.00	21,952.00
04260-38-640250	Housekeeping-Chemicals	0.00	0.00	0.00	98.00
Subtotal [4A1.02]	In-House Care Supplies - Sqft	1,224.00	0.00	1,224.00	22,050.00
Subgroup : [4B.02]	Purchased Services - Sqft				
04260-38-650100	Housekeeping-Purchased Servic	194,508.00	0.00	194,508.00	178,377.00
Subtotal [4B.02]	Purchased Services - Sqft	194,508.00	0.00	194,508.00	178,377.00
Subgroup : [5A.03]	Purchased From - Patient Days				
04260-32-630140	Ancillary-Prescription Drugs	169,302.00	0.00	169,302.00	241,575.00
Subtotal [5A.03]	Purchased From - Patient Days	169,302.00	0.00	169,302.00	241,575.00
Subgroup : [5B.03]	Medicine Cabinet Drugs - Patient Days				
04260-32-630128	Ancillary-Over The Counter Dr	1,430.00	0.00	1,430.00	25,019.00
04260-32-630130	Ancillary-Over The Counter Dr	3.00	0.00	3.00	27.00
Subtotal [5B.03]	Medicine Cabinet Drugs - Patient Days	1,433.00	0.00	1,433.00	25,046.00
Subgroup : [5C.03]	Medical Supplies - Patient Days				
04260-32-630115	Ancillary-Medical Supplies-PPD	336,841.00	0.00	336,841.00	116,414.00
04260-32-630120	Ancillary-Medical Supplies	236,104.00	0.00	236,104.00	(6,226.00)
04260-32-630125	Ancillary-Incontinence	1.00	0.00	1.00	7.00
Subtotal [5C.03]	Medical Supplies - Patient Days	572,946.00	0.00	572,946.00	110,195.00
Subgroup : [5D.03]	Abulance/Limousine - Patient Days				
04260-32-620120	Ancillary-Transportation-Para	16,402.00	0.00	16,402.00	17,832.00
04260-33-620120	Transport-Transportation-Paratransit	0.00	0.00	0.00	5,824.00
04260-33-640180	Transport-Fuel/Gas	0.00	0.00	0.00	1,094.00
Subtotal [5D.03]	Abulance/Limousine - Patient Days	16,402.00	0.00	16,402.00	24,750.00
Subgroup : [5E2.03]	Oxygen - Other - Vent				
04260-32-630150	Ancillary-Oxygen	281,712.00	0.00	281,712.00	113,008.00
Subtotal [5E2.03]	Oxygen - Other - Vent	281,712.00	0.00	281,712.00	113,008.00
Subgroup : [5F.03]	X-Ray and related radiology - Patient Days				
04260-32-630160	Ancillary-Diagnostic Services	33,955.00	0.00	33,955.00	9,139.00
Subtotal [5F.03]	X-Ray and related radiology - Patient Days	33,955.00	0.00	33,955.00	9,139.00
Subgroup : [5H.03]	Laboratory - Patient Days				
04260-32-630110	Ancillary-Lab	11,505.00	0.00	11,505.00	44,025.00
Subtotal [5H.03]	Laboratory - Patient Days	11,505.00	0.00	11,505.00	44,025.00
Subgroup : [5I.03]	Recreation - Patient Days				
04260-22-610105	Activities-Supplies-Dept Specific	0.00	0.00	0.00	3,941.00
04260-22-610180	Activities-Books/Dues/Subs/Meetings	0.00	0.00	0.00	320.00
04260-22-620105	Activities-Entertainment	7,917.00	0.00	7,917.00	5,883.00
04260-44-610135	Admin-Cable TV/Internet	8,650.00	0.00	8,650.00	11,258.00
Subtotal [5I.03]	Recreation - Patient Days	16,567.00	0.00	16,567.00	21,402.00
Subgroup : [5J.03]	Other - SNF				
04260-20-620100	Social Services-Resident Items	0.00	0.00	0.00	181.00
04260-32-610110	Ancillary-Supplies-Minor Equi	4,360.00	0.00	4,360.00	15,856.00
04260-32-610240	Ancillary-Equipment Rental	173,699.00	0.00	173,699.00	0.00
04260-32-620180	Ancillary-Other Medical Expen	1,198.00	0.00	1,198.00	4,685.00
04260-32-630100	Ancillary-Enteral Therapy	337.00	0.00	337.00	15,931.00
Subtotal [5J.03]	Other - SNF	179,594.00	0.00	179,594.00	36,653.00
Subgroup : [5J.07]	Other - PT Treatments				
04260-24-610105	PT-Supplies-Dept Specific	0.00	0.00	0.00	2,399.00
04260-24-610110	PT-Supplies-Minor Equipment	0.00	0.00	0.00	363.00

Subtotal [5J.07]	Other - PT Treatments	0.00	0.00	0.00	2,762.00
Subgroup : [5J.22]	Other - Vent				
04260-10-650100	Nursing-Purchased Services	199,207.00	0.00	199,207.00	29,071.00
04260-31-620150	Vent-Supplements	0.00	0.00	0.00	1,233.00
04260-31-630100	Vent-Enteral Therapy	4,419.00	0.00	4,419.00	11,980.00
04260-31-630120	Vent-Medical Supplies	8,385.00	0.00	8,385.00	36,613.00
04260-31-630125	Vent-Incontinence	6,611.00	0.00	6,611.00	25,827.00
04260-31-630130	Vent-Over The Counter Drugs	9.00	0.00	9.00	48.00
04260-31-630170	Vent-Equipment Rental-Resident	20,949.00	0.00	20,949.00	114,941.00
04260-32-630170	Ancillary-Equipment Rental-Re	(8,108.00)	0.00	(8,108.00)	46,955.00
04260-32-650100	Ancillary-Purchased Services	89,021.00	0.00	89,021.00	513.00
Subtotal [5J.22]	Other - Vent	320,493.00	0.00	320,493.00	267,181.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	1,799,641.00	0.00	1,799,641.00	1,096,163.00
Group : [22]	Maintenance and Property				
Subgroup : [6A.02]	Repairs and Maintenance - Sqft				
04260-40-610105	Maintenance-Supplies-Dept Spe	50,018.00	0.00	50,018.00	25,878.00
04260-40-610110	Maintenance-Supplies-Minor Equipment	0.00	0.00	0.00	4,628.00
04260-40-610220	Maintenance-Licenses&Certification	0.00	0.00	0.00	488.00
04260-40-640200	Maintenance-Repairs&Maintenance-Building	0.00	0.00	0.00	49,380.00
04260-40-640210	Maintenance-Repairs&Maintenance-Dietary	0.00	0.00	0.00	3,207.00
04260-40-640220	Maintenance-Repairs&Maintenance-Laundry	0.00	0.00	0.00	437.00
04260-40-640230	Maintenance-Repairs&Maintenance-Medical	0.00	0.00	0.00	8,332.00
04260-40-640240	Maintenance-Repairs&Maintenance-Medical	73,824.00	0.00	73,824.00	3,276.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	123,842.00	0.00	123,842.00	95,626.00
Subgroup : [6B.33]	Heat - Sqft				
04260-42-640110	Utilities-Gas/Oil	0.00	0.00	0.00	32,855.00
Subtotal [6B.33]	Heat - Sqft	0.00	0.00	0.00	32,855.00
Subgroup : [6C.33]	Light & Power - Sqft				
04260-42-640100	Utilities-Electricity	178,995.00	0.00	178,995.00	178,383.00
Subtotal [6C.33]	Light & Power - Sqft	178,995.00	0.00	178,995.00	178,383.00
Subgroup : [6D.33]	Water - Sqft				
04260-42-640120	Utilities-Water/Sewer	0.00	0.00	0.00	30,006.00
Subtotal [6D.33]	Water - Sqft	0.00	0.00	0.00	30,006.00
Subgroup : [6F.02]	Other - Sqft				
04260-40-640130	Maintenance-Ground Maintenance	12,973.00	0.00	12,973.00	18,222.00
04260-40-640140	Maintenance-Trash Removal	26,464.00	0.00	26,464.00	26,317.00
04260-40-640160	Maintenance-Exterminating	0.00	0.00	0.00	5,424.00
04260-40-650100	Maintenance-Purchased Services	219,302.00	0.00	219,302.00	25,621.00
Subtotal [6F.02]	Other - Sqft	258,739.00	0.00	258,739.00	75,584.00
Subgroup : [7D.02]	Movable Equipment - Patient Days				
04260-99-710100	Other-Depreciation	0.00	0.00	0.00	35,562.00
Subtotal [7D.02]	Movable Equipment - Patient Days	0.00	0.00	0.00	35,562.00
Subgroup : [9.33]	Rental Payments - Capacity				
04260-99-700100	Other-Rent	0.00	0.00	0.00	810,573.00
Subtotal [9.33]	Rental Payments - Capacity	0.00	0.00	0.00	810,573.00
Subgroup : [10B]	Real estate taxes paid by lessor - Capacity				
04260-99-730120	Other-Taxes-Real Estate	164,475.00	0.00	164,475.00	211,791.00
Subtotal [10B]	Real estate taxes paid by lessor - Capacity	164,475.00	0.00	164,475.00	211,791.00
Subgroup : [10C]	Personal property taxes				
04260-99-730110	Other-Taxes-Other	63,626.00	0.00	63,626.00	75,965.00
Subtotal [10C]	Personal property taxes	63,626.00	0.00	63,626.00	75,965.00
Total [22]	Maintenance and Property	789,677.00	0.00	789,677.00	1,546,345.00
Group : [27]	Interest and Insurance				
Subgroup : [12D.45]	Other Interest Expense - Expenses				
04260-99-720100	Other-Interest-Notes	0.00	0.00	0.00	52,721.00
Subtotal [12D.45]	Other Interest Expense - Expenses	0.00	0.00	0.00	52,721.00
Subgroup : [14A.45]	Insurance on Property - Capacity				
04260-44-610195	Admin-Insurance Property	1,200.00	0.00	1,200.00	25,659.00
Subtotal [14A.45]	Insurance on Property - Capacity	1,200.00	0.00	1,200.00	25,659.00
Subgroup : [14C3.42]	Other - Accum Costs				
04260-44-610190	Admin-Insurance-Business	157,704.00	0.00	157,704.00	169,314.00
04260-44-610200	Admin-Insurance-RT Survey	0.00	0.00	0.00	600.00
Subtotal [14C3.42]	Other - Accum Costs	157,704.00	0.00	157,704.00	169,914.00
Total [27]	Interest and Insurance	158,904.00	0.00	158,904.00	248,294.00
Group : [30]	Statement of Revenue				
Subgroup : [11A.10]	Medicaid R&B SNF Only				
04260-00-501100	Room & Board- Medicaid	(8,188,768.00)	0.00	(8,188,768.00)	(12,260,135.00)
04260-00-501109	R&B-Medicaid-Prior Period	0.00	0.00	0.00	8,465.00
04260-00-501190	Room & Board-C/A-Medicaid	2,125,078.00	0.00	2,125,078.00	3,903,402.00

04260-00-501993	Bedhold-Medicaid	(385.00)	0.00	(385.00)	2,310.00
Subtotal [I1A.10]	Medicaid R&B SNF Only	(6,064,075.00)	0.00	(6,064,075.00)	(8,345,958.00)
Subgroup : [I1A.22]	Medicaid R&B VENT				
Marcum 101	Vent Unit Medicaid R&B Revenue	0.00	0.00	0.00	(2,131,322.00)
Subtotal [I1A.22]	Medicaid R&B VENT	0.00	0.00	0.00	(2,131,322.00)
Subgroup : [I3A.10]	Medicare R&B - SNF Only				
04260-00-502100	Room & Board-Medicare	(1,094,677.00)	0.00	(1,094,677.00)	(1,326,432.00)
04260-00-502109	R&B-Medicare-Prior Period	0.00	0.00	0.00	32,760.00
04260-00-502190	Room & Board -C/A-Medicare	(735,333.00)	0.00	(735,333.00)	(642,466.00)
04260-00-502199	R&B-C/A-Medicare-Prior Period	0.00	0.00	0.00	7,771.00
Subtotal [I3A.10]	Medicare R&B - SNF Only	(1,830,010.00)	0.00	(1,830,010.00)	(1,928,367.00)
Subgroup : [I3A.22]	Medicare R&B - VENT				
Marcum 102	Vent Unit Medicare R&B Revenue	0.00	0.00	0.00	(10,744.00)
Subtotal [I3A.22]	Medicare R&B - VENT	0.00	0.00	0.00	(10,744.00)
Subgroup : [I4A.10]	Private Pay R&B - SNF Only				
04260-00-501199	R&B-C/A-Medicaid-Prior Period	0.00	0.00	0.00	(67,495.00)
04260-00-503100	Room & Board-Private	(174,400.00)	0.00	(174,400.00)	(111,660.00)
04260-00-503109	R&B-Private-Prior Period	0.00	0.00	0.00	(28,450.00)
04260-00-503190	Room & Board-C/A-Private	0.00	0.00	0.00	2,475.00
04260-00-504100	Room&Board-Managed Care Levels	(17,800.00)	0.00	(17,800.00)	(105,920.00)
04260-00-504109	R&B-Mang Care Levels-Prior Per	0.00	0.00	0.00	(16,802.00)
04260-00-504190	Room&Board-C/A-Mangd Care Leve	11,225.00	0.00	11,225.00	(42,250.00)
04260-00-504199	R&B-C/A/Managed Care Levels-Pr	0.00	0.00	0.00	12,210.00
04260-00-505100	Room&Board-Managed Care RUGS	(202,255.00)	0.00	(202,255.00)	(38,437.00)
04260-00-505190	Room&Board-C/A-Mangd Care RUGS	(122,933.00)	0.00	(122,933.00)	(12,807.00)
04260-00-505199	R&B-C/A-Managed Care RUGS-Prio	0.00	0.00	0.00	(452.00)
04260-00-508190	Room & Board-C/A-Hospice	32,864.00	0.00	32,864.00	15,154.00
04260-00-508199	R&B-C/A-Hospice-Prior Period	0.00	0.00	0.00	(33,653.00)
Subtotal [I4A.10]	Private Pay R&B - SNF Only	(473,299.00)	0.00	(473,299.00)	(428,087.00)
Subgroup : [I4A.22]	Private Pay R&B - VENT				
Marcum 103	Vent Unit Private/Other R&B Revenue	0.00	0.00	0.00	(230,680.00)
Subtotal [I4A.22]	Private Pay R&B - VENT	0.00	0.00	0.00	(230,680.00)
Subgroup : [II1A.10]	Prescription Drugs Medicare - Patient Days				
04260-00-502210	Pharmacy Rx-Medicare	(66,441.00)	0.00	(66,441.00)	(89,346.00)
04260-00-502220	Pharmacy OTC-Medicare	0.00	0.00	0.00	(1,023.00)
Subtotal [II1A.10]	Prescription Drugs Medicare - Patient Days	(66,441.00)	0.00	(66,441.00)	(90,369.00)
Subgroup : [II1C.10]	Prescription Drugs Non-Medicare - Patient Days				
04260-00-501210	Pharmacy Rx-Medicaid	(30,978.00)	0.00	(30,978.00)	(21,819.00)
04260-00-503210	Pharmacy Rx-Private	(6,179.00)	0.00	(6,179.00)	(26.00)
04260-00-504210	Pharmacy Rx-Managed Care Level	(2,183.00)	0.00	(2,183.00)	(35,398.00)
04260-00-504220	Pharmacy OTC-Managed Care Leve	0.00	0.00	0.00	(24.00)
04260-00-505210	Pharmacy Rx-Managed Care RUGS	(19,430.00)	0.00	(19,430.00)	(6,718.00)
04260-00-505220	Pharmacy OTC-Mangd Care RUGS	0.00	0.00	0.00	(55.00)
Subtotal [II1C.10]	Prescription Drugs Non-Medicare - Patient Days	(58,770.00)	0.00	(58,770.00)	(64,040.00)
Subgroup : [II3A.10]	PT Medicare - PT Treatments				
04260-00-502270	P.T.- Medicare	(492,750.00)	0.00	(492,750.00)	(929,000.00)
04260-00-512270	P.T.-Medicare B	(559,600.00)	0.00	(559,600.00)	(1,157,273.00)
Subtotal [II3A.10]	PT Medicare - PT Treatments	(1,052,350.00)	0.00	(1,052,350.00)	(2,086,273.00)
Subgroup : [II3C.10]	PT Non Medicare - PT Treatments				
04260-00-501270	P.T.-Medicaid	(269,000.00)	0.00	(269,000.00)	(447,055.00)
04260-00-503270	P.T.-Private	(300.00)	0.00	(300.00)	0.00
04260-00-504270	P.T.-Managed Care Levels	0.00	0.00	0.00	(54,200.00)
04260-00-505270	P.T.-Managed Care RUGS	(92,850.00)	0.00	(92,850.00)	(83,000.00)
04260-00-513270	P.T.-Managed Care B	(84,800.00)	0.00	(84,800.00)	(89,448.00)
Subtotal [II3C.10]	PT Non Medicare - PT Treatments	(446,950.00)	0.00	(446,950.00)	(673,703.00)
Subgroup : [II4A.10]	ST Medicare - ST Treatments				
04260-00-502290	S.T.-Medicare	(31,748.00)	0.00	(31,748.00)	(43,050.00)
04260-00-512290	S.T.Medicare B	(22,150.00)	0.00	(22,150.00)	(44,701.00)
Subtotal [II4A.10]	ST Medicare - ST Treatments	(53,898.00)	0.00	(53,898.00)	(87,751.00)
Subgroup : [II4C.10]	ST Other - ST Treatments				
04260-00-501290	S.T.-Medicaid	(29,500.00)	0.00	(29,500.00)	(48,251.00)
04260-00-504290	S.T.-Managed Care Levels	2,050.00	0.00	2,050.00	(3,650.00)
04260-00-505290	S.T.-Managed Care RUGS	(17,828.00)	0.00	(17,828.00)	(850.00)
04260-00-513290	S.T.-Managed Care B	(7,650.00)	0.00	(7,650.00)	(2,100.00)
Subtotal [II4C.10]	ST Other - ST Treatments	(52,928.00)	0.00	(52,928.00)	(54,851.00)
Subgroup : [II5A.10]	OT Medicare - OT Treatments				
04260-00-502280	O.T.-Medicare	(500,400.00)	0.00	(500,400.00)	(931,900.00)
04260-00-512280	O.T.-Medicare B	(608,500.00)	0.00	(608,500.00)	(1,223,206.00)
Subtotal [II5A.10]	OT Medicare - OT Treatments	(1,108,900.00)	0.00	(1,108,900.00)	(2,155,106.00)
Subgroup : [II5C.10]	OT Non Medicare - OT Treatments				
04260-00-501280	O.T.-Medicaid	(360,200.00)	0.00	(360,200.00)	(481,555.00)
04260-00-503280	O.T.-Private	(1,550.00)	0.00	(1,550.00)	0.00
04260-00-504280	O.T.-Managed Care Levels	2,950.00	0.00	2,950.00	(85,650.00)
04260-00-505280	O.T.-Managed Care RUGS	(102,818.00)	0.00	(102,818.00)	(50,450.00)

04260-00-513280	O.T.-Managed Care B	(84,950.00)	0.00	(84,950.00)	(97,051.00)
Subtotal [I15C.10]	OT Non Medicare - OT Treatments	(546,568.00)	0.00	(546,568.00)	(714,706.00)
Subgroup : [II6A.10]	Other Medicare - Patient Days				
04260-00-502310	Lab-Medicare	(19,323.00)	0.00	(19,323.00)	(18,829.00)
04260-00-502320	Diagnostic-Testing-Medicare	(3,870.00)	0.00	(3,870.00)	(5,709.00)
04260-00-502990	Ancillary C/A-Medicare	1,114,531.00	0.00	1,114,531.00	2,018,857.00
04260-00-512990	Ancillary C/A-Medicare B	802,771.00	0.00	802,771.00	1,644,015.00
Subtotal [II6A.10]	Other Medicare - Patient Days	1,894,109.00	0.00	1,894,109.00	3,638,334.00
Subgroup : [II6B.10]	Other Non Medicare - Patient Days				
04260-00-501220	Pharmacy-OTC-Medicaid	(195.00)	0.00	(195.00)	(2,775.00)
04260-00-501300	Oxygen-Medicaid	(15,740.00)	0.00	(15,740.00)	(23,226.00)
04260-00-501310	Lab-Medicaid	(10,850.00)	0.00	(10,850.00)	(4,117.00)
04260-00-501320	Diagnostic-Testing-Medicaid	(130.00)	0.00	(130.00)	(130.00)
04260-00-501990	Ancillary C/A-Medicaid	716,593.00	0.00	716,593.00	1,028,929.00
04260-00-503300	Oxygen-Private	(394.00)	0.00	(394.00)	(5.00)
04260-00-503310	Lab-Private	(30.00)	0.00	(30.00)	(72.00)
04260-00-504300	Oxygen-Managed Care Levels	(11.00)	0.00	(11.00)	(1,890.00)
04260-00-504310	Lab-Managed Care Levels	47.00	0.00	47.00	(4,513.00)
04260-00-504320	Diag Testing-Managed Care Leve	207.00	0.00	207.00	(2,478.00)
04260-00-504990	Ancillary C/A-Mang Care Level	(3,060.00)	0.00	(3,060.00)	187,803.00
04260-00-505310	Lab-Managed Care RUGS	(6,644.00)	0.00	(6,644.00)	(1,500.00)
04260-00-505320	Diag Testing-Managed Care RUGS	(1,889.00)	0.00	(1,889.00)	(711.00)
04260-00-505990	Ancillary C/A-Mang Care RUGS	241,460.00	0.00	241,460.00	143,283.00
04260-00-513990	Ancillary C/A-Managed Care B	117,788.00	0.00	117,788.00	125,729.00
Subtotal [II6B.10]	Other Non Medicare - Patient Days	1,037,152.00	0.00	1,037,152.00	1,444,327.00
Subgroup : [IV5.22]	Interest - Patient Days				
04260-00-540100	Interest Income	0.00	0.00	0.00	(1.00)
Subtotal [IV5.22]	Interest - Patient Days	0.00	0.00	0.00	(1.00)
Subgroup : [IV8.10]	Other - Patient Days				
04260-00-540101	Care Act revenue	(938,461.00)	0.00	(938,461.00)	0.00
04260-00-540136	Copying Fees	(123.00)	0.00	(123.00)	(669.00)
04260-00-540137	Vendor Refunds	0.00	0.00	0.00	(7,902.00)
Subtotal [IV8.10]	Other - Patient Days	(938,584.00)	0.00	(938,584.00)	(8,571.00)
Total [30]	Statement of Revenue	(9,761,512.00)	0.00	(9,761,512.00)	(13,927,868.00)
Group : [31]	Assets				
Subgroup : [31.01]	Cash				
04260-00-100250	Cash-PHG	(572,358.00)	0.00	(572,358.00)	0.00
04260-00-100260	Cash- CIBC	155,506.00	0.00	155,506.00	0.00
04260-00-100520	Cash-Waterbury-Operating	340,178.00	0.00	340,178.00	(409,126.00)
04260-00-107000	Cash-PR Rec Clearing	3,037.00	0.00	3,037.00	2,996.00
04260-00-107005	Cash-Petty Cash	7,045.00	0.00	7,045.00	2,500.00
04260-00-107015	Cash-Restricted	133,542.00	0.00	133,542.00	0.00
04260-00-107030	Cash-Security Deposits	7,980.00	0.00	7,980.00	7,980.00
04260-00-108000	Cash-Resident Trust	42,757.00	0.00	42,757.00	35,704.00
Subtotal [31.01]	Cash	117,687.00	0.00	117,687.00	(359,946.00)
Subgroup : [31.02]	Resident Account Receivable				
04260-00-110100	A/R- Resident Related	4,363,004.00	0.00	4,363,004.00	3,179,183.00
04260-00-110110	A/R-Deposit Clearing	(115,636.00)	0.00	(115,636.00)	0.00
04260-00-110210	A/R-Clearing	87,627.00	0.00	87,627.00	0.00
04260-00-110230	Refund Clearing	12,243.00	0.00	12,243.00	26,394.00
04260-00-110990	Reserve for Bad Debt	(1,652,396.00)	0.00	(1,652,396.00)	(1,552,220.00)
04260-00-110995	Reserve Bad Debt-Prior to Sale	20,675.00	0.00	20,675.00	20,675.00
04260-00-111100	Third Party Receivable	69,304.00	0.00	69,304.00	84,305.00
04260-00-112100	Other Receivable	53,987.00	0.00	53,987.00	(37,262.00)
Subtotal [31.02]	Resident Account Receivable	2,838,808.00	0.00	2,838,808.00	1,721,075.00
Subgroup : [31.03]	Inventory				
04260-00-120100	Inventory	21,422.00	0.00	21,422.00	21,422.00
Subtotal [31.03]	Inventory	21,422.00	0.00	21,422.00	21,422.00
Subgroup : [31.04]	Prepads				
04260-00-130100	Prepaid Expenses	19,412.00	0.00	19,412.00	2,069.00
04260-00-130120	Prepaid Insurance	120,718.00	0.00	120,718.00	72,613.00
Subtotal [31.04]	Prepads	140,130.00	0.00	140,130.00	74,682.00
Subgroup : [31.06]	Fixed Assets				
04260-00-160130	PPE Building Improvement	165,589.00	0.00	165,589.00	162,612.00
04260-00-160150	PPE Fixed Equipment	52,909.00	0.00	52,909.00	30,040.00
04260-00-160155	PPE Furniture & Fixtures	130,805.00	0.00	130,805.00	130,805.00
04260-00-160160	PPE Moveable Equipment	100,271.00	0.00	100,271.00	92,289.00
04260-00-161130	Accum Depr Building Improvemen	(20,862.00)	0.00	(20,862.00)	(19,723.00)
04260-00-161150	Accum Depr Fixed Equipment	(9,284.00)	0.00	(9,284.00)	(8,793.00)
04260-00-161155	Accum Depr Furniture & Fixture	(8,136.00)	0.00	(8,136.00)	(6,581.00)
04260-00-161160	Accum Depr Moveable Equipment	(27,590.00)	0.00	(27,590.00)	(26,201.00)
Subtotal [31.06]	Fixed Assets	383,702.00	0.00	383,702.00	354,448.00
Subgroup : [B9]	Other Fixed Assets				
04260-00-160170	PPE CIP	(34,730.00)	0.00	(34,730.00)	(34,730.00)
Subtotal [B9]	Other Fixed Assets	(34,730.00)	0.00	(34,730.00)	(34,730.00)

Subgroup : [31.08]	Other Assets				
04260-00-112101	Due from prior operator	789,959.00	0.00	789,959.00	0.00
04260-00-140000	Due From Opco Facilities	351,388.00	0.00	351,388.00	351,388.00
04260-00-140089	Due From MHPK I	19,918.00	0.00	19,918.00	19,918.00
04260-00-140092	Due From Clinical	124,382.00	0.00	124,382.00	129,433.00
04260-00-140095	Due From Opco to Propco	867,803.00	0.00	867,803.00	823,658.00
Subtotal [31.08]	Other Assets	2,153,450.00	0.00	2,153,450.00	1,324,397.00
Total [31]	Assets	5,620,469.00	0.00	5,620,469.00	3,101,348.00
Group : [32]	Liabilities and Equity				
Subgroup : [32.01]	Accounts Payable				
04260-00-200100	Accounts Payable	(4,266.00)	0.00	(4,266.00)	(2,320,783.00)
04260-00-200101	Accounts Payable - Pre Receive	(2,397,892.00)	0.00	(2,397,892.00)	0.00
Subtotal [32.01]	Accounts Payable	(2,402,158.00)	0.00	(2,402,158.00)	(2,320,783.00)
Subgroup : [32.02]	Accrued Payroll				
04260-00-205120	Accrued Expenses	(531,170.00)	0.00	(531,170.00)	(662,217.00)
04260-00-210100	Accrued Payroll	(491,703.00)	0.00	(491,703.00)	(70,740.00)
04260-00-210130	Accrued Benefits	(286,003.00)	0.00	(286,003.00)	(387,116.00)
04260-00-210131	Accrued PTO - court approved	(95,313.00)	0.00	(95,313.00)	0.00
04260-00-215110	P/R Withholding-RetirementPlan	(2,088.00)	0.00	(2,088.00)	(2,180.00)
04260-00-215130	P/R Withholding-Life&Disabilit	1,622.00	0.00	1,622.00	0.00
04260-00-215140	P/R Withholding-Other	(92,656.00)	0.00	(92,656.00)	0.00
Subtotal [32.02]	Accrued Payroll	(1,497,311.00)	0.00	(1,497,311.00)	(1,122,253.00)
Subgroup : [32.03]	Accrued Payroll Taxes Payable				
04260-00-210110	Accrued Payroll Taxes	(10,174.00)	0.00	(10,174.00)	(5,844.00)
Subtotal [32.03]	Accrued Payroll Taxes Payable	(10,174.00)	0.00	(10,174.00)	(5,844.00)
Subgroup : [32.05]	Accrued Expenses				
04260-00-200595	Amex Green - Waterbury	1,214.00	0.00	1,214.00	1,214.00
04260-00-215135	P/R Withholding Vision	(1,212.00)	0.00	(1,212.00)	0.00
04260-00-215137	P/R Withholding Dental	1,665.00	0.00	1,665.00	0.00
04260-00-220100	Resident Trust Liability	(35,704.00)	0.00	(35,704.00)	(35,704.00)
04260-00-250200	Deferred Tax Liability-Current	(129,884.00)	0.00	(129,884.00)	(129,884.00)
04260-00-270002	Accrued Provider Taxes	(139,089.00)	0.00	(139,089.00)	0.00
04260-00-270005	Other Current Liabilities	(515,574.00)	0.00	(515,574.00)	(515,574.00)
04260-00-275005	Deferred Rent Payable	(687,691.00)	0.00	(687,691.00)	(687,691.00)
04260-99-720105	Other-Interest-LOC	0.00	0.00	0.00	5,245.00
04260-99-730100	Other-Taxes-Income	1,500.00	0.00	1,500.00	129,884.00
Subtotal [32.05]	Accrued Expenses	(1,504,775.00)	0.00	(1,504,775.00)	(1,232,510.00)
Subgroup : [32.06]	Other Long Term Liabilities				
04260-00-260085	Due To Litzitz Holdings	(730,000.00)	0.00	(730,000.00)	(875,000.00)
04260-00-260088	Due To Premier Holdings	(100,000.00)	0.00	(100,000.00)	0.00
04260-00-260090	Due To MHPK II	(29,482.00)	0.00	(29,482.00)	(26,491.00)
04260-00-260091	Due To Summation	(63,117.00)	0.00	(63,117.00)	(99,015.00)
04260-00-260096	Due To Priority NY	(148,086.00)	0.00	(148,086.00)	(117,780.00)
04260-00-270000	Line of Credit	(992,039.00)	0.00	(992,039.00)	(992,039.00)
04260-00-270001	State of CT Advance	(4,740,494.00)	0.00	(4,740,494.00)	0.00
04260-00-290100	Working Cap. Advances	(800,000.00)	0.00	(800,000.00)	(800,000.00)
Subtotal [32.06]	Other Long Term Liabilities	(7,603,218.00)	0.00	(7,603,218.00)	(2,910,325.00)
Subgroup : [32.07]	Net Worth				
04260-00-400115	Member Capital	(312,000.00)	0.00	(312,000.00)	(312,000.00)
04260-00-400120	Retained Earnings	5,195,170.00	0.00	5,195,170.00	4,208,468.00
Subtotal [32.07]	Net Worth	4,883,170.00	0.00	4,883,170.00	3,896,468.00
Total [32]	Liabilities and Equity	(8,134,466.00)	0.00	(8,134,466.00)	(3,695,247.00)
	NET (INCOME) LOSS	2,513,997.00	0.00	2,513,997.00	591,618.00
	Sum of Account Groups	0.00	0.00	0.00	0.00



Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date:

Provider Name: Waterbury Gardens Nursing & Rehabilitation Center, LLC
Provider Number: 20156
Period Ended: 9/30/20

Run Date: 2/2/2021
Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: