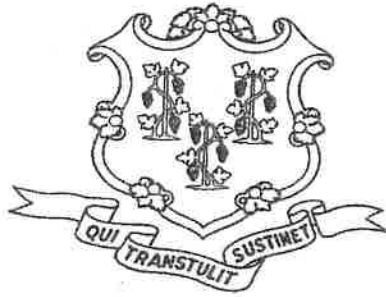


**State of Connecticut**



**Annual Report of Long-Term Care Facility  
Cost Year 2023**

Name of Facility (as licensed) WATOPCO, LLC d/b/a Woodlake at Tolland	
Address (No. & Street, City, State, Zip Code) 26 Shenipsit Lake Road, Tolland, CT 06084	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2433	(Specify)	(Specify)	Medicare Provider 07-5382
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Medicaid Provider Numbers:	CCNH / RHNS 20991	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed) WAT OPCO, LLC d/b/a Woodlake at Tolland	License No. 2433	Report for Year Ended 9/30/2023	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for WAT OPCO, LLC d/b/a Woodlake at Tolland [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Christine Tkacz			Printed Name (Owner) Rachel Shakow		
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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tolland	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 26 Shenipsit Lake Road, Tolland, CT 06084				
Report Prepared By Marcum LLP	Phone Number 203-781-9680	Date 1/18/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-872-2999		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) WAT OPCO, LLC d/b/a Woodlake at Tolland		Address (No. & Street, City, State, Zip) 26 Shenipsit Lake Road, Tolland, CT 06084		
License Numbers:	CCNH / RHNS 2433	(Specify)	(Specify)	Medicare Provider No. 07-5382
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No             If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Christine Tkacz		Nursing Home Administrator's License No.:	001995	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		









**General Information and Questionnaire  
 Related Parties\***

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tolland	License No. 2433	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

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?  Yes  No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
		<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"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tolland	License No. 2433	Report for Year Ended 9/30/2023	Page 5	of 37
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? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain fully why such allocation was not made.				
N/A				

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility WAT OPCO, LLC d/b/a Woodlake at	License No. 2433	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		65,721		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire**  
**Other Lines of Business (Continued)**

Name of Facility WAT OPCO, LLC d/	License No. 2433	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-8 Rev. 3/2023

**Schedule of Resident Statistics**

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tolland	License No. 2433		Report for Year Ended 9/30/2023				Page 8	of 37
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total	CCNH / RHNS (Specify)	Total	CCNH / RHNS (Specify)	
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	130	130		130				
B. On last day of THIS report period	130	130			130	130		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	102	102		102				
B. As of midnight of THIS report period	104	104			104	104		
3. Total Number of Days Care Provided During Period								
A. Medicare	4,887	4,887		4,142	4,142	745	745	
B. Medicaid (Conn.)	27,413	27,413		20,139	20,139	7,274	7,274	
C. Medicaid (other states)								
D. Private Pay	4,441	4,441		3,576	3,576	865	865	
E. State SSI for RCH								
F. Other (Specify) (HMO and Hospice)	4,018	4,018		2,778	2,778	1,240	1,240	
G. Total Care Days During Period (3A thru F)	40,759	40,759		30,635	30,635	10,124	10,124	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	408	408		331	331	77	77	
B. Other Bed Reserve Days	23	23		14	14	9	9	
5. <b>Total Resident Days (3G + 4A + 4B)</b>	41,190	41,190		30,980	30,980	10,210	10,210	

**Schedule of Resident Statistics (Cont'd)**

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tolland			License No. 2433			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH / RHNS	(Specify)	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	8	74		22									
Per Diem Rate													
a. One bed rm.	Various	#####		497.00									
b. Two bed rms.	Various	#####		455.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)					
A. Medicare - Part B				4,013	4,013								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				139	139								
2. Restorative Treatments				1,250	1,250								
C. Other				10,189	10,189								
D. <b>Total Physical Therapy Treatments</b>				15,591	15,591								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				565	565								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				28	28								
2. Restorative Treatments				251	251								
C. Other				1,140	1,140								
D. <b>Total Speech Therapy Treatments</b>				1,984	1,984								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				5,493	5,493								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				161	161								
2. Restorative Treatments				1,445	1,445								
C. Other				12,587	12,587								
D. <b>Total Occupational Therapy Treatments</b>				19,686	19,686								

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of					
WAT OPCO, LLC d/b/a Woodlake at Tolland	2433	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	129,829		2,066						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	197,279		9,071						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	84,243		2,142						
c. Dietary Workers	493,427		22,477						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	349,575		18,159						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	97,684		1,963						
b. Other Maintenance Workers	27,166		1,166						
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	339,368		4,221						
b. RN									
1. Direct Care	715,555		12,934						
2. Administrative**	183,937		5,818						
c. LPN									
1. Direct Care	1,478,441		35,024						
2. Administrative**									
d. Aides and Attendants	2,299,990		87,391						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	135,274		6,149						
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	138,166		3,009						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	125,024		3,732						
<b>A-13. Total Salary Expenditures</b>	<b>6,794,958</b>		<b>215,322</b>						

\* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Nursing Admin Expense>Medical Records>Wages	\$ 62,296		1,856						
Admin Expense>Admissions>Wages	\$ 62,728		1,876						
<b>Total</b>	\$ 125,024	\$ -	3,732	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Independent Nurse Consultants	\$ 130,823		1,674						
Respiratory Therapist	\$ 1,266	\$ (1,266)	15						
IV Insertion Nurse	\$ 13,948	\$ (13,948)	N/A						
Orthotics Service	\$ 496	\$ (496)	N/A						
<b>Total</b>	\$ 146,533	\$ (15,710)	1,689	\$ -	\$ -	-	\$ -	\$ -	-



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

Name of Facility		License No.		Report for Year Ended		Page	of		
WAT OPCO, LLC d/b/a Woodlake at Tolland		2433		9/30/2023		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all employment worked during the cost year.

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)		License No.		Report for Year Ended			Page	of	
WAT OPKO, LLC d/b/a Woodlake at Tolland		2433		9/30/2023			12	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)							
<b>Section III - Administrators***</b>									
DiMeola, Richard (10/1/2022-5/15/2023)	68,315		Non-Discriminatory	Administrator	1,262	A2			
Tkacz, Christine (5/16/2023-9/30/2023)	61,514		Non-Discriminatory	Administrator	804	A2			
<b>Section IV - Assistant Administrators</b>									

\*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	License No.	Report for Year Ended						Page	of
WAT OPCO, LLC d/b/a Woodlake at Tolland	2433	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian	71,376		1,308						
2. Dentist	12,597		138/ Est						
3. Pharmacist	19,538		276						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	289,644		4,310						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	60,000		558						
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	63,819		952						
b. Other									
10. Occupational Therapist									
a. Resident Care	357,226	(357,226)	5,317						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	233,832		2,900						
2. Administrative***									
b. LPN									
1. Direct Care	633,267		12,989						
2. Administrative***									
c. Aides	155,818		3,566						
d. Other									
12. Other (Specify)									
See Attached Schedule	146,533	(15,710)	1,689						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>2,043,650</b>	<b>(372,936)</b>	<b>33,865</b>						

\* 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 in the Adjustment column.  
 \*\*\* 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		License No.	Report for Year Ended		Page	of
WAT OPCO, LLC d/b/a Woodlake at Tolland		2433	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
NutraCo, NutraCo Corporate Offices Bell Works, 101 Crawfords	Dietician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management- 174 Scott Rd Prospect CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Compliance 6 Woodcrest Road Monsey, NY 10952	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Starling Physicians 1260 Silas Deane Highway Wethersfield CT 06109	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Elaine Barclay	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Jennifer Eluca Obumneke	Contract RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Charity Boakye	Contract LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Yamba Care: 2 Burlington Woods Drive, Suite 100, Burlington MA 01803	Contract LPNs CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
EZ Care Staffing 44 Strawberry Hill Ave STE 6, Stamford, CT 06902	Contract CNAs, LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Doris Jennings 16 Harvard St East Hartford, CT 06108	Contract LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Genie Healthcare Inc: 104 Interchange Plaza, Suite 100, Monroe NJ 08831	Contract CNAs LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Giftly Acheampong 20 Adna Rd #13 Bristol, CT 06010	Contract LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Tatola Stewart	Contract LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Thomasina Fuller	Contract LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Timeena Nelson	Contract LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Velissa Grullon, 96 High Street Vernon CT 06066	Contract LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Cheninta Barrett	Contract LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Clover Marsh	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network 653 Main St, Plantsville, CT 06479	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Bria James	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Joscelyn Taylor	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products- 101 North Plains Industri	Respiratory Service Calls	<input type="radio"/>	<input checked="" type="radio"/>	N/A		

\* Use additional sheets if necessary.

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

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

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tolland		License No. 2433	Report for Year Ended 9/30/2023	Page 14a	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Medwiz- 167 Route 304 Bardonia NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Dental Group- 888 Worcester Street Suite 130 Wellesley, MA 02482	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Surgi care Inc.- 71 1st Avenue Waltham, MA 02451	Orthopedic Specialist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting- PO Box 265 Waterbury CT 06720	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehabilitation, 78 Medical Park Drive Pomana NY 10970	PT, OT, ST	<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"/>		

\* 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
WAT OPCO, LLC d/b/a Woodlake at Tolland	2433	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>I. Administrative and General</b>								
<b>a. Employee Health &amp; Welfare Benefits</b>								
1. Workmen's Compensation	\$ 133,078	133,078						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 55,676	55,676						
4. Social Security (F.I.C.A.)	\$ 513,299	513,299						
5. Health Insurance	\$ 413,727	413,727						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 6,027	6,027						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$	9,121	(9,121)					
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$							
c. Bad Debts*	\$	150,876	(150,876)					
d. Accounting and Auditing	\$ 51,963	51,963						
e. Legal (Services should be fully described on Page 15b)	\$ 3,322	35,249	(31,927)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 20,323	20,323						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 23,735	23,735						
2. Cellular Phones	\$ 208	208						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 250	760	(510)					
k. Other Taxes (Not related to property - See Page 22)	\$							
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 697,611	697,611						
<b>Subtotal</b>	\$ 1,919,219	2,111,653	(192,434)					

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)



**WAT OPCO Medicaid Cost Report**  
**Disallowance Schedule for Cell Phones**  
**September 30, 2023**

Pg 15. Line 1h2

	<u>Amount</u>
Total Cell Phone Expense	208 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Allowable Per Year	1,440
Percentage of Year (92 Days / 365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,440
<b>Disallowed Cell Phone (Page 15, Line 1h2)</b>	<u><u>\$ -</u></u>



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

Name of Facility WAT OPCO, LLC d/b/a Woodlake	License No. 2433	Report for Year Ended 9/30/2023	Page 15b	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    If "No," explain.  
 No

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 Roth&Co Certified Public Accountants & Consultants	1428 36th St #200, Brooklyn, NY 11218
3	
4	

Services Provided by This Firm (*describe fully*)

1 Advisory Services/Medicaid Cost Report/Interim rate preparation	\$ 12,963
2 Financial and Tax Prep Services	\$ 39,000
3	\$
4	\$
	Charge for Services Provided
	\$ 51,963

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 Dorsi & Dorsi	203-691-7120
2 Schettino and Temchin	203-239-6699
3 Troutman Pepper Hamilton Sanders LLP	212-704-6000
4 Novack Burnbaum Crystal LLP	212-682-4002
5 See Attached	

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

- 1 44 Church Street West Haven, CT 06516  
 2 18 Peck St, North Haven, CT 06473  
 3 875 Third Avenue New York, NY 10022  
 4 675 3rd Ave 8th Floor, New York, NY 10017  
 5

Services Provided by This Firm (*describe fully*)

1 Judgement of appraised value (Disallowed Pg 15)	\$ 17,975
2 Legal Representation, Probate Services (Disallowed \$2,000 Pg 15)	\$ 4,500
3 Amendment of two term loans (Disallowed Pg 15)	\$ 8,702
4 Review loan amendments (Disallowed Pg 15)	\$ 2,935
5 See Attached	\$ 1,137
	Charge for Services Provided
	\$ 35,249

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

- Yes     No    Page 15 Line 1e

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

**General Information and Questionnaire  
Accounting Basis**

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Td	License No. 2433	Report for Year Ended 9/30/2023	Page 15b	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Murtha Cullina LLP		203-772-7700	
2	Treasurer of CT		860-702-3000	
3	State Marshal		860-713-5372	
4				
5				
Address (No. & Street, City, State, Zip Code)				
1	265 Church St, New Haven, CT 06510			
2	55 Elm St Ste 3, Hartford, CT, 06106			
3	450 Columbus Boulevard, Suite 1403 Hartford, Connecticut 06103			
4				
5				
Services Provided by This Firm (describe fully)				
1	Advisory		\$	822
2	Probate (Disallowed Pg 15)		\$	250
3	Probate (Disallowed Pg 15)		\$	65
4			\$	
5			\$	
			Charge for Services Provided	
			\$	1,137
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No      Page 15, Line 1e				

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

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tolland		License No. 2433		Report for Year Ended 9/30/2023			Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>								
	1,919,219	2,111,653	(192,434)					
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 1,199	1,199						
3. Gifts to Staff and Residents	\$	5,688	(5,688)					
4. Employee Travel	\$ 15,885	24,843	(8,958)					
5. Education Expenses Related to Seminars and Conventions	\$ 1,520	1,520						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 1,183	1,183						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	14,359	(14,359)					
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	\$ 952	952						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$							
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 1,056	1,056						
10. Contributions*** See Attached Schedule	\$	40,000	(40,000)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 390,461	390,461						
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 8,872	431,098	(422,226)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,340,347	3,024,012	(683,665)					

\* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admin Expense>Marketing & Advertising	\$ 14,359	\$ (14,359)				
<b>Total Other Advertising</b>	\$ 14,359	\$ (14,359)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admin Expense>Donations/Charity	\$ 40,000	\$ (40,000)				
<b>Total Contributions</b>	\$ 40,000	\$ (40,000)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Activity Expense>Resident Missing Items	\$ 64	\$ (64)				
Admin Expense>Licenses	\$ 1,930					
Admin Expense>Fines, Penalties & Settlements	\$ 200	\$ (200)				
Admin Expense>Fines, Penalties & Settlements>COVID19	\$ 6,340	\$ (6,340)				
Admin Expense>Late Fees	\$ 2,633	\$ (2,633)				
Admin Expense>Bank Fees	\$ 10,899	\$ (10,690)				
ERC Reversal	\$ 345,392	\$ (345,392)				
Employee Food	\$ 1,893	\$ (1,893)				
Employee Relations	\$ 14,309	\$ (14,309)				
Other Rev>Medical Records		\$ (392)				
Employee Benefits Expense>Background Checks	\$ 7,125					
ERC Reversal	\$ 40,313	\$ (40,313)				
<b>Employee Food</b>	\$ 431,098	\$ (422,226)	\$ -	\$ -	\$ -	\$ -

Employee Relations

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

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tol	License No. 2433	Report for Year Ended 9/30/2023	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
WAT OPCO, LLC d/b/a Woodlake at Tolland		2433	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 320,279	320,279						
2. Non-Food Supplies	\$ 18,734	18,734						
3. Other (Specify)	\$ 778	778						
Dietary Expense>Minor Equip & Supplies								
Dietary Expense>Training & Education								
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify)	\$							
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 339,791</b>	<b>339,791</b>						
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
WAT OPCO, LLC d/b/a Woodlake at Tolland		2433	9/30/2023				19	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	177,459	177,459					
c. Other (Specify) Laundry Expense>Supplies	\$	3,690	3,690					
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	<b>181,149</b>	<b>181,149</b>					
<b>3E. Laundry Questionnaire</b>								
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
WAT OPCO, LLC d/b/a Woodlake at Tolland		2433	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Sq. Ft. Serviced by Personnel Amt. \$						
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel Amt. \$						
	C. Other ( <i>Specify</i> ) Housekeeping Expense>Supplies	\$ 50,810	50,810					
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$ 50,810	50,810					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Medwiz	\$	265,542	(265,542)				
b.	Medicine Cabinet Drugs	\$ 2,916	2,916					
c.	Medical and Therapeutic Supplies	\$						
d.	Ambulance/Limousine***	\$	11,844	(11,844)				
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	5,439	(5,439)				
f.	X-rays and Related Radiological Procedures***	\$	14,609	(14,609)				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
h.	Laboratory***	\$	19,012	(19,012)				
i.	Recreation	\$ 3,959	3,959					
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$ 7,200	17,606	(10,406)				
m.	Other ( <i>Specify</i> )**** See Attached Schedule	\$ 121,915	188,961	(67,046)				
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$ 135,990	529,888	(393,898)				

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





**WAT OPCO Medicaid Cost Report  
Disallowance Schedule for Cable TV  
September 30, 2023**

**Pg. 20 Line 51**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 17,606 TB Linked
Monthly Allowable amount	\$ 600
Months in Year	<u>12</u>
Total Allowable Cost	\$ 7,200
<b>Disallowed Cable TV</b>	<b><u><u>\$ 10,406</u></u></b>

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

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tolland		License No. 2433	Report for Year Ended 9/30/2023	Page of 21   37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	(Specify)	(Specify)	Pg	Line
		Yes	No							
Tradesmen of New England	21 E Dudley Town Rd, Bloomfield,CT 06002	O	⊙	N/A	IT	37,353			22	6f
On-Time IT Solutions Inc	154 Spring Street Monroe, NY 10950	O	⊙	N/A	Maintenance	15,626			22	6f
Century Linen and Uniform	335 Main St. Gloversville NY 12078	O	⊙	N/A	Laundry	177,459			19	3b
Caretech Group	1123 McDonald Ave Brooklyn, NY 11230	O	⊙	N/A	Purchasing	15,600			16	m11
CWPM PO Box 415	Plainville CT 06062	O	⊙	N/A	Sanitation	26,463			22	6f
KHP Consulting	40 Lacey Road Bethany CT 06524	O	⊙	N/A	Staff Development Consultant	25,799			16	m11
LTC Consulting	Americas, Lakewood, NJ 08701	O	⊙	N/A	Consulting	222,833			16	m11
Labor Advisors	N/A	O	⊙	N/A	Avoidance	13,500			16	m11
USA Risk Management	868 39th Street Brooklyn NY 11232	O	⊙	N/A	Cost Reduction Services	28,278			16	m11
		O	⊙							
		O	⊙							
		O	⊙							
		O	⊙							
		O	⊙							

\* 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	License No.	Report for Year Ended					Page	of
WAT OPCO, LLC d/b/a Woodlake at Tolland	2433	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 50,900	50,900						
b. Heat	\$ 63,411	63,411						
c. Light & Power	\$ 209,151	209,151						
d. Water	\$ 125,124	125,124						
e. Equipment Lease (Provide detail on page 22b )	\$ 19,459	19,459						
f. Other (itemize )	\$ 134,260	134,260						
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 602,305</b>	<b>602,305</b>						
7. Depreciation (complete schedule page 23* )								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 10,226	10,226						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 10,226</b>	<b>10,226</b>						
8. Amortization (Complete att. Schedule Page 24* )								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 28,543	28,543						
d. Other (Specify )	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 28,543</b>	<b>28,543</b>						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,500,000	1,500,000						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 167,834	167,834						
c. Personal property taxes	\$ 46,199	46,199						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,752,802</b>	<b>1,752,802</b>						

\* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 2

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Maintenance Expense>Contracted Service	\$ 73,463					
Maintenance Expense>Sanitation & Incineration	\$ 26,463					
Maintenance Expense>Extermination	\$ 2,757					
Maintenance Expense>Snow Removal	\$ 8,827					
Maintenance Expense>Landscaping	\$ 6,025					
Maintenance Expense>Fire Drill	\$ 8,410					
Maintenance Expense>Supplies	\$ 7,522					
Maintenance Expense>Minor Equip & Supplies	\$ 793					
<b>Total Other Repairs and Maintenance</b>	<b>\$ 134,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### 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	
WAT OPCO, LLC d/b/a Woodlake at Tollard		2433		9/30/2023		22b	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	Annual Amount Claimed	
	Yes	No						
Aztec Leasing Inc.: PO Box 509015, San Diego CA 92150	<input type="radio"/>	<input checked="" type="radio"/>	7 Kyocera copiers	08/05/21	63 Months	19,143	19,143	
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	postage shipping printer	08/10/21	63 Months	316	316	
	<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"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>						<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>
								19,459

\* 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.



Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvement:</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement:</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvement:</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement:</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment:</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment:</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
6/8/2023	Replacement Cover for Direct Supply	Standard Resident	\$ 2,986	10	\$ 299
7/31/2023	Kick Plate for doors	Standard Resident	\$ 2,849	10	\$ 285
9/14/2023	Repair touch screen monitor	Standard Resident	\$ 4,892	5	\$ 978
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment:</b>			\$ 10,727		\$ 1,562 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment:</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
9/13/2022	Fill and patch in all bird and bat holes around building, Paint holes with exterior paint	\$ 7,500	5	\$ 1,500.0
11/17/2022	Remaining 70% of completed project for Walk in Cooler Compressor Replacement	\$ 4,814	15	\$ 321.0
11/30/2022	Sealcoating of parking lot	\$ 40,998	5	\$ 8,200.0
11/30/2022	Storage water heater replacement	\$ 30,855	10	\$ 3,086.0
10/31/2022	Walk in cooler compressor replacement	\$ 2,063	15	\$ 138.0
5/1/2023	Replaced 5 door breaks, door gate switch, door interlocks	\$ 6,027	10	\$ 603.0
7/1/2023	Replace all carpets with vinyl plank flooring	\$ 30,000	10	\$ 3,000.0
7/23/2023	Replace all carpets with vinyl plank flooring	\$ 28,276	10	\$ 2,828.0
<b>Total additions for Leasehold Improvements:</b>		\$ 150,533		\$ 19,676 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvements:</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility WAT OPCO, LLC d/b/a Woodlake at Tolland	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	Page 24 of 37
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	115,830	9,019	S/L		8,867	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal	Var	Var	Various	150,533		S/L		19,676	
<b>D. Total Amortization</b>									
									28,543
									28,543

\* 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.

**WATOPCO Medicaid Cost Report  
FIXED ASSET / DEPRECIATION SCHEDULE**

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
<b>LEASEHOLD IMPROVEMENTS</b>										
Leasehold Imp.	unit on roof is causing trouble. repairs on controllers and HR1	7/16/2021	S/L	20	3,147	39	78	39	117	3,030
Leasehold Imp.	thermography scan- panels and transfer switches	8/2/2021	S/L	15	2,595	43	86	43	129	2,466
Leasehold Imp.	replaced control board	8/30/2021	S/L	15	4,174	70	140	70	210	3,964
<b>TOTAL LEASEHOLD IMPROVEMENTS 2021</b>						<b>9,917</b>	<b>304</b>	<b>152</b>	<b>456</b>	<b>9,461</b>
Leasehold Imp.	fixed roof	10/18/2021	S/L	10	7,418	742	742	742	1,484	5,934
Leasehold Imp.	Pump, Igniter, flame sensor - pumps not working. Removed old flame rod and installed new	10/28/2021	S/L	15	3,013	201	201	201	402	2,611
Leasehold Imp.	new pump and motor	11/24/2021	S/L	15	3,205	214	214	214	428	2,777
Leasehold Imp.	finish 22 patient bathrooms	1/19/2022	S/L	15	6,548	437	437	437	874	5,674
Leasehold Imp.	patient bathroom repairs	1/31/2022	S/L	15	6,993	466	466	466	932	6,061
Leasehold Imp.	Architectural & Engineering Services, Change of ownership	2/1/2022	S/L	15	7,000	467	467	467	934	6,066
Leasehold Imp.	labor on fire dampers, 407 materials	6/10/2022	S/L	15	6,562	437	437	437	874	5,688
Leasehold Imp.	Perform Air Balance Repairs and Investigation at Woodlake	6/17/2022	S/L	15	2,880	192	192	192	384	2,496
Leasehold Imp.	removing old counter tops in med rooms, break area and basement	7/26/2022	S/L	15	2,600	173	173	173	346	2,254
Leasehold Imp.	water tank installation	9/28/2022	S/L	10	4,493	449	449	449	898	3,595
Leasehold Imp.	water tank installation	9/28/2022	S/L	10	13,211	1,321	1,321	1,321	2,642	10,569
Leasehold Imp.	replace existing mixing valve	9/30/2022	S/L	15	4,188	279	279	279	558	3,630
Leasehold Imp.	emergency hot water piping	9/30/2022	S/L	15	23,802	1,587	1,587	1,587	3,174	20,628
Leasehold Imp.	paving	9/30/2022	S/L	8	14,000	1,750	1,750	1,750	3,500	10,500
<b>TOTAL LEASEHOLD IMPROVEMENTS 2022</b>						<b>105,913</b>	<b>8,715</b>	<b>8,715</b>	<b>17,430</b>	<b>88,483</b>
<b>2023 Leasehold Improvements</b>										
Leasehold Imp.	Fill and patch in all bird and bat holes around building. Paint holes with exterior paint	9/13/2022	S/L	5	7,500	-	-	1,500	1,500	6,000
Leasehold Imp.	Remaining 70% of completed project for Walk in Cooler Compressor Replacement	11/17/2022	S/L	15	4,814	-	-	321	321	4,493
Leasehold Imp.	Sealcoating of parking lot	11/30/2022	S/L	5	40,998	-	-	8,200	8,200	32,798
Leasehold Imp.	Storage water heater replacement	11/30/2022	S/L	10	30,855	-	-	3,086	3,086	27,769
Leasehold Imp.	Walk in cooler compressor replacement	10/31/2022	S/L	15	2,063	-	-	138	138	1,925
Leasehold Imp.	Replaced 5 door breaks, door gate switch, door interlocks	5/1/2023	S/L	10	6,027	-	-	603	603	5,424
Leasehold Imp.	Replace all carpets with vinyl plank flooring	7/1/2023	S/L	10	30,000	-	-	3,000	3,000	27,000
Leasehold Imp.	Replace all carpets with vinyl plank flooring	7/23/2023	S/L	10	28,276	-	-	2,828	2,828	25,448
<b>TOTAL LEASEHOLD IMPROVEMENTS 2023</b>						<b>150,533</b>	<b>-</b>	<b>19,676</b>	<b>19,676</b>	<b>130,857</b>
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>						<b>266,263</b>	<b>8,867</b>	<b>28,543</b>	<b>37,562</b>	<b>228,801</b>
<b>MOVABLE EQUIPMENT</b>										
FFE	locks for med room doors	7/26/2021	S/L	10	2,849	71	142	71	213	2,636
FFE	illuminated double sided sign with acrylic letters	8/11/2021	S/L	10	13,336	334	668	334	1,002	12,334
Computer Hardware	phones and supplies	7/1/2021	S/L	5	5,290	265	530	265	795	4,495
<b>TOTAL MOVABLE EQUIPMENT 2021</b>						<b>21,475</b>	<b>1,340</b>	<b>670</b>	<b>2,010</b>	<b>19,465</b>
FFE	steamer	12/9/2021	S/L	5	4,812	962	962	962	1,924	2,888
FFE	steamer	1/31/2022	S/L	5	4,812	962	962	962	1,924	2,888
FFE	washing machine	2/28/2022	S/L	10	3,303	330	330	330	660	2,643
FFE	Acer Chromebox - Mouse Included	6/9/2022	S/L	5	10,978	2,196	2,196	2,196	4,392	6,586

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

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NRV
						Deprec.	A/D	Deprec.	A/D	
FFE	Touchscreen Controller	7/6/2022	S/L	5	7,476	1,495	1,495	2,990	4,486	
FFE	Software transition/implementation	5/3/2022	S/L	3	6,146	2,049	2,049	4,098	2,048	
	<b>TOTAL MOVABLE EQUIPMENT 2022</b>				<b>37,528</b>	<b>7,994</b>	<b>7,994</b>	<b>15,988</b>	<b>21,540</b>	
<b>2023 Movable Equipment</b>										
FFE	Replacement Cover for Direct Supply	6/8/2023	S/L	10	2,986	-	-	299	2,687	
FFE	Kick Plate for doors	7/31/2023	S/L	10	2,849	-	-	285	2,564	
FFE	Repair touch screen monitor	9/14/2023	S/L	5	4,892	-	-	978	3,914	
	<b>TOTAL MOVABLE EQUIPMENT 2023</b>				<b>10,727</b>	<b>-</b>	<b>1,562</b>	<b>1,562</b>	<b>9,165</b>	
	<b>TOTAL MOVABLE EQUIPMENT</b>				<b>69,730</b>	<b>8,664</b>	<b>9,334</b>	<b>19,560</b>	<b>50,170</b>	
	<b>TOTAL ASSETS</b>				<b>336,093</b>	<b>17,531</b>	<b>18,353</b>	<b>57,122</b>	<b>278,971</b>	
	<b>TOTAL ASSETS PER CR SCHEDULE</b>				<b>336,093</b>	<b>17,531</b>	<b>18,353</b>	<b>57,122</b>	<b>278,971</b>	
	<b>TOTAL ASSETS PER TRIAL BALANCE</b>				<b>336,092</b>	<b>17,175</b>	<b>36,847</b>	<b>36,847</b>	<b>299,245</b>	
	<b>ROUNDING VARIANCE</b>				<b>1</b>	<b>(356)</b>	<b>(18,494)</b>	<b>20,275</b>	<b>20,274</b>	
	<b>VARIANCE DETAIL (ADD) CIP ROUNDING REVISED VARIANCE</b>				<b>65,000</b>	<b>(356)</b>	<b>(18,494)</b>	<b>20,275</b>	<b>85,274</b>	

F/S vs C/R NBY - Page 31, Line B9 20,274  
F/S vs C/R Depreciation - Page 36, Line F1 (21,594)

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

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

Name of Facility WAT OPCO, LLC d/b/a Woodlake at	License No. 2433	Report for Year Ended 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.		
<small>*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.</small>					
Description		Total			
1. Date Land Purchased		12/18/91			
2. Date Structure Completed		02/18/93			
3. If <b>NOT</b> Original Owner, Date of Purchase		N/A			
4. Date of Initial Licensure		02/01/93			
5. Total Licensed Bed Capacity		130			
6. Square Footage		65,721			
7. Acquisition Cost					
a. Land		720,000			
b. Building		7,013,083			
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
WAT Realty, 675 3RD AVENUE FLOOR 8, NEW YORK, NY, 10017	Land / Building			1,500,000	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
WAT OPCO, LLC d/b/a Woodlake at		2433	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page )

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

Name of Facility		License No.		Report for Year Ended				Page	of	
WAT OPCO, LLC d/b/a Woodlake		2433		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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) Interest Expense				\$	44,418	(44,418)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	44,418	(44,418)				
14. Insurance										
a. Insurance on Property (buildings only)				\$	25,555	25,555				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) Admin Expense>Insurance/ EPLI/ Surety Bonds				\$	173,601	173,601				
14d. Total Insurance Expenditures (14a + b + c)				\$	199,156	199,156				
15. Total All Expenditures (A-13 thru C-14)				\$	14,068,022	15,562,939	(1,494,917)			

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
WAT OPCO, LLC d/b/a Woodlake at Tol 2433		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents <i>(CT only)</i>	\$ 7,809,630	7,809,630			
b. Medicaid Room and Board Contractual Allowance **	\$ (54,096)	(54,096)			
2. a. Medicaid <i>(All other states)</i>	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 3,306,726	3,306,726			
b. Medicare Room and Board Contractual Allowance **	\$ (42,711)	(42,711)			
4. a. Private-Pay Residents and Other	\$ 3,955,780	3,955,780			
b. Private-Pay Room and Board Contractual Allowance **	\$ 97,516	97,516			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 149,928	149,928			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (149,928)	(149,928)			
c. Prescription Drugs - Non-Medicare	\$ 630	630			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (630)	(630)			
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	\$ 265,769	265,769			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (190,226)	(190,226)			
c. Physical Therapy - Non-Medicare	\$ 179,499	179,499			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (163,183)	(163,183)			
4. a. Speech Therapy - Medicare	\$ 96,925	96,925			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (69,079)	(69,079)			
c. Speech Therapy - Non-Medicare	\$ 55,758	55,758			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (49,150)	(49,150)			
5. a. Occupational Therapy - Medicare	\$ 328,685	328,685			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (229,964)	(229,964)			
c. Occupational Therapy - Non-Medicare	\$ 225,790	225,790			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (197,488)	(197,488)			
6. a. Other <i>(Specify)</i> - Medicare	\$ 4,350	4,350			
b. Other <i>(Specify)</i> - Non-Medicare	\$ 101,961	101,961			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 15,432,492	15,432,492			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income <i>(Specify)</i>	\$ 145	145			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other <i>(Specify)</i>	\$ 177,670	177,670			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 177,815	177,815			
<b>VI. Total All Revenue</b> (III +V)	\$ 15,610,307	15,610,307			

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

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



**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
II6a	Radiology Rev>Medicare A	\$ 6,250		
II6a	Radiology Rev>Medicare A>C/A	\$ (6,250)		
II6a	Lab Rev>Medicare A	\$ 83,536		
II6a	Lab Rev>Medicare A>C/A	\$ (83,536)		
II6a	Other Ancillary Rev>Medicare B	\$ 11,721		
II6a	Other Ancillary Rev>Medicare B>Sequester	\$ (3,829)		
II6a	Vaccine Rev>Medicare A	\$ 258		
II6a	Vaccine Rev>Medicare B	\$ 3,331		
II6a	Revenue Adjustments>Medicare A	\$ (7,131)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 4,350	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
II6b	Other Ancillary Rev>HMO	\$ 76,535		
II6b	Vaccine Rev>HMO	\$ 1,675		
II6b	Other Rev>HMO>Incentive Payments	\$ 11,700		
II6b	Revenue Adjustments>Commercial HMO	\$ (1,015)		
II6b	Revenue Adjustments>Hospice	\$ 5		
II6b	Revenue Adjustments>Medicaid	\$ 12,417		
II6b	Revenue Adjustments>Ancillary	\$ 644		
<b>Total Other Resident Revenue</b>		\$ 101,961	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
Pg 30 IV5	Interest on claims		\$ 145		
<b>Total Interest Income</b>			\$ 145	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
Pg 30 IV8	Other Rev>Medical Records	\$ 392		
Pg 30 IV8	Reversal of PY Startup Expense (Do not disallow No related expense reported)	\$ 93,788		
Pg 30 IV8	Reversal of PY Income	\$ 66,843		
Pg 30 IV8	Other Rev>Startup Costs (No related Expense)	\$ 16,647		
<b>Total Other Revenue</b>		\$ 177,670	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC d/b/a Woodlake at T	2433	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	123,703
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,485,452
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	288,109
a. _____				
b. _____				
c. _____				
d. See Schedule		288,109		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	2,897,264
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>266,363</u>		\$	228,801
	Accum. Depreciation <u>37,562</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>69,730</u>		\$	50,170
	Accum. Depreciation <u>19,560</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	10,878,791
F/S vs C/R NBV	20,274			
See Schedule	10,858,517			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	11,157,762

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

(Carry Total forward to next page)



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

Name of Facility		License No.	Report for Year Ended	Page	of
WAT OPCO, LLC d/b/a Woodlake at T		2433	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	14,055,026
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
3. Buildings					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
4. Non-Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
5. Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
6. Motor Vehicles					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
7. Minor Equipment-Not Depreciable					
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
*Historical Cost _____				9,882	
Accum. Depreciation _____				Net	\$ 9,882
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care ( <i>itemize</i> )					
_____					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
Name and Address		Amount	Loan Date		
Due To/(From)>Var		1,646,914			
7. Other Assets ( <i>itemize</i> )					
_____					
See Schedule					
				63,066	
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
				\$	1,782,576
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
				\$	15,837,602

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
WAT OPCO, LLC d/b/a Woodlake at Tolland		2433	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,477,056
2. Notes Payable ( <i>itemize</i> )				\$	600,000
Note Payable>LOC					600,000
_____					
_____					
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> )				\$	320,538
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,252,236
_____					
_____					
_____					
See Schedule					1,252,236
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>3,649,830</b>

\* 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 WAT OPCO, LLC d/b/a Woodlake at Tollar		License No. 2433	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,649,830	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 766,028
Name and Address of Lender	Amount	Loan Date			
Due To/(From)>Var	766,028				
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 11,012,534
_____ _____ See Schedule					
					11,012,534
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 11,778,562
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 15,428,392

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

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC d/b/a Woodlake at 7	2433	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	(37,000)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	377,248
6. Gain or Loss for Period			\$	68,962
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	409,210
<b>C. Total Reserves and Net Worth</b>			\$	409,210
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	15,837,602

**H. Changes in Total Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC d/b/a Woodlake at Td	2433	9/30/2023	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2022		\$	692,148
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>		\$	15,610,307
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>		\$	15,541,345
D.	Net Income or Deficit		\$	68,962
E.	Balance		\$	761,110
F.	Additions			
	1. Additional Capital Contributed <i>(itemize)</i>			
	Expenses Per Page 27	\$15,562,939		
	F/S vs C/R Depreciation	(21,594)		
	Total Expenditures Per FS	\$15,541,345		
	2. Other <i>(itemize)</i>			
	Prior Period Adjustment	(388,900)		
F-3.	Total Additions		\$	(388,900)
G.	Deductions			
	1. Drawings of Owners/Operators/Partners <i>(Specify)</i>		\$	(37,000)
	Name and Address <i>(No., City, State, Zip)</i>	Title	Amount	
	Capital Draws		(37,000)	
	2. Other Withdrawings <i>(Specify)</i>		\$	
	Purpose	Amount		
	3. Total Deductions		\$	(37,000)
H.	<b>Balance at End of Period</b>		\$	409,210
	09/30/23			



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

Name of Facility WAT OPCO, LLC d/b/a Woodlake at	License No. 2433	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>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.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavolack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Tzippy Krupenia			732-961-8571	
Contact Email Address				
tzippyk@ltccs.com				

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for WAT OPCO, LLC d/b/a Woodlake at Tolland for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of WAT OPCO, LLC d/b/a Woodlake at Tolland. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of WAT OPCO, LLC d/b/a Woodlake at Tolland and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

**MARCUM LLP**

New Haven, CT  
January 18, 2024



MARCUM GROUP  
MEMBER

# Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

Facility Name WAT OPCO, LLC d/b/a Woodlake at Tolland

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: \_\_\_\_\_  
\_\_\_\_\_

- Yes No  
  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 22b 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

5. Do accounting and legal fees reported on Page 15b agree with Page 15, Lines 1d and 1e, respectively?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

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

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

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

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **WAT OPCO**  
Engagement: **Medicaid - WAT OPCO Medicaid Cost Report**  
Period Ending: **9/30/2023**  
Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A 2	Administrators	129,829.00		129,829.00	147,669.00
10-A 4	Other Administrative Salaries	197,279.00		197,279.00	163,546.00
10-A 5A	Head Dietitian	0.00		0.00	31,935.00
10-A 5B	Food Service Supervisor	84,243.00		84,243.00	67,171.00
10-A 5C	Dietary Workers	493,427.00		493,427.00	333,339.00
10-A 6B	Other Housekeeping Workers	349,575.00		349,575.00	258,591.00
10-A 7A	Engineer or Chief of Maintenance	97,684.00		97,684.00	92,061.00
10-A 7B	Other Maintenance Workers	27,166.00		27,166.00	4,893.00
10-A 12A	Director of Nurses/Assistant Director	339,368.00		339,368.00	217,574.00
10-A 12B1	RNs - Direct Care	715,555.00		715,555.00	549,274.00
10-A 12B2	RNs - Administrative	183,937.00		183,937.00	409,834.00
10-A 12C1	LPNs - Direct Care	1,478,441.00		1,478,441.00	880,266.00
10-A 12D	Aides and Attendants	2,299,990.00		2,299,990.00	1,617,246.00
10-A 12H	Recreation Workers	135,274.00		135,274.00	106,947.00
10-A 12M	Social Workers/Case Management	138,166.00		138,166.00	107,691.00
10-A 12O	Other	125,024.00		125,024.00	109,888.00
13-B 1	Dietitian	71,376.00		71,376.00	26,194.00
13-B 2	Dentist	0.00	12,597.00	12,597.00	7,860.00
13-B 3	Pharmacist	19,538.00		19,538.00	12,597.00
13-B 5A	PT - Resident Care	289,644.00		289,644.00	293,710.00
13-B 6	Social Worker	0.00		0.00	364.00
13-B 8A	Medical Director	60,000.00		60,000.00	55,000.00
13-B 9A	ST - Resident Care	63,819.00		63,819.00	88,245.00
13-B 10A	OT - Resident Care	357,226.00		357,226.00	350,991.00
13-B 11A1	RN's - Direct Care	233,832.00		233,832.00	426,465.00
13-B 11B1	LPN's - Direct Care	633,267.00		633,267.00	1,117,823.00
13-B 11C	Aides	155,818.00		155,818.00	1,517,564.00
13-B 12	Other	159,130.00	(12,597.00)	146,533.00	254,091.00
15 1A1	Workmen's Compensation	66,235.00	66,843.00	133,078.00	88,214.00
15 1A3	Unemployment Insurance	55,676.00		55,676.00	0.00
15 1A4	Social Security (FICA)	553,612.00	(40,313.00)	513,299.00	441,776.00
15 1A5	Health Insurance	413,727.00		413,727.00	583,240.00
15 1A7	Pensions	4,035.00	1,992.00	6,027.00	8,429.00
15 1A9	Other	36,329.00	(27,208.00)	9,121.00	0.00
15 1C	Bad Debts	150,876.00		150,876.00	155,161.00
15 1D	Accounting and Auditing	51,963.00		51,963.00	23,271.00
15 1E	Legal	32,451.00	2,798.00	35,249.00	43,932.00
15 1G	Office Supplies	39,782.00	(19,459.00)	20,323.00	26,794.00
15 1H1	Telephone and Telegraph	23,943.00	(208.00)	23,735.00	23,717.00
15 1H2	Cellular Phones and Beepers	0.00	208.00	208.00	168.00
15 1J	Corporation Business Taxes	760.00		760.00	80.00
15 1K3	Resident Day User Fee	697,611.00		697,611.00	645,313.00
16 2	Holiday Parties for Staff	0.00	1,199.00	1,199.00	13,079.00
16 3	Gifts to Staff and Residents	0.00	5,688.00	5,688.00	3,827.00
16 4	Employee Travel	24,843.00		24,843.00	24,552.00
16 5	Education Expense	470.00	1,050.00	1,520.00	1,280.00
16 M1	Advertising Help Wanted	1,183.00		1,183.00	23,206.00
16 M3	Advertising Other	14,359.00		14,359.00	22,949.00
16 M7	Postage	952.00		952.00	1,794.00
16 M8	Dues and Membership Fees to Professional Associations	2,106.00	(2,106.00)	0.00	0.00
16 M9	Subscriptions	0.00	1,056.00	1,056.00	439.00
16 M10	Contributions	40,000.00		40,000.00	23,600.00
16 M11	Services Provided by Contract	393,259.00	(2,798.00)	390,461.00	306,756.00
16 M13	Other	355,809.00	75,289.00	431,098.00	(331,506.00)
18 2A1	Raw Food	320,279.00		320,279.00	273,700.00
18 2A2	Non-Food Supplies	18,734.00		18,734.00	17,026.00
18 2A3	Other	778.00		778.00	1,576.00
18 2B	Purchased Services	0.00		0.00	172,183.00
19 3B	Purchased Services	177,459.00		177,459.00	146,020.00
19 3C	Other	3,690.00		3,690.00	1,961.00

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
20 4C	Other	50,810.00		50,810.00	41,561.00
20 5A2	Purchased from	265,542.00		265,542.00	224,652.00
20 5B	Medicine Cabinet Drugs	2,916.00		2,916.00	10,095.00
20 5D	Ambulance/Limousine	11,844.00		11,844.00	15,573.00
20 5E2	Oxygen - Other	5,439.00		5,439.00	3,695.00
20 5F	X-Rays and related radiological	14,609.00		14,609.00	12,779.00
20 5H	Laboratory	19,012.00		19,012.00	13,855.00
20 5I	Recreation	3,959.00		3,959.00	5,854.00
20 5L	Cable Television	17,606.00		17,606.00	17,437.00
20 5M	Other	188,961.00		188,961.00	191,070.00
22 6A	Repairs and Maintenance	50,900.00		50,900.00	45,472.00
22 6B	Heat	63,411.00		63,411.00	63,791.00
22 6C	Light & Power	209,151.00		209,151.00	246,353.00
22 6D	Water	125,124.00		125,124.00	131,135.00
22 6E	Equipment Lease	0.00	19,459.00	19,459.00	19,693.00
22 6F	Other	134,260.00		134,260.00	150,037.00
22 7D	Movable Equipment	(76,613.00)	93,788.00	17,175.00	155,112.00
22 9	Rental Payments	1,500,000.00		1,500,000.00	1,000,000.00
22 10B	Real estate taxes paid by lessor	167,834.00		167,834.00	185,972.00
22 10C	Personal property taxes	46,199.00		46,199.00	40,589.00
27 12D	Other Interest Expense	44,418.00		44,418.00	8,513.00
27 14A	Insurance on Property	25,555.00		25,555.00	28,965.00
27 14C3	Other	173,601.00		173,601.00	153,786.00
30 1A	Medicaid Residents (CT only)	(7,809,630.00)		(7,809,630.00)	(6,809,411.00)
30 1B	Medicaid room and board contractual allowance	54,096.00		54,096.00	0.00
30 3A	Medicare Residents (All inclusive)	(3,306,726.00)		(3,306,726.00)	(4,429,132.00)
30 3B	Medicare room and board contractual allowance	42,711.00		42,711.00	23,738.00
30 4A	Private-pay residents and other	(3,955,780.00)		(3,955,780.00)	(3,491,571.00)
30 4B	Private-pay room and board contractual allowance	(97,516.00)		(97,516.00)	161.00
30 5A	Prescription Drugs - Medicare	(149,928.00)		(149,928.00)	(194,323.00)
30 5B	Prescription Drugs - Medicare Contractual Allowance	149,928.00		149,928.00	194,323.00
30 5C	Prescription Drugs - Non-medicare	(630.00)		(630.00)	0.00
30 5D	Prescription Drugs - Non-medicare Contractual Allowance	630.00		630.00	0.00
30 7A	Physical Therapy - Medicare	(265,769.00)		(265,769.00)	(412,714.00)
30 7B	Physical Therapy - Medicare Contractual Allowance	190,226.00		190,226.00	288,726.00
30 7C	Physical Therapy - Non-medicare	(179,499.00)		(179,499.00)	(91,132.00)
30 7D	Physical Therapy - Non-medicare Contractual Allowance	163,183.00		163,183.00	71,217.00
30 8A	Speech Therapy - Medicare	(96,925.00)		(96,925.00)	(195,058.00)
30 8B	Speech Therapy - Medicare Contractual Allowance	69,079.00		69,079.00	129,447.00
30 8C	Speech Therapy - Non-medicare	(55,758.00)		(55,758.00)	(44,488.00)
30 8D	Speech Therapy - Non-medicare Contractual Allowance	49,150.00		49,150.00	35,774.00
30 9A	Occupational Therapy - Medicare	(328,685.00)		(328,685.00)	(501,905.00)
30 9B	Occupational Therapy - Medicare Contractual Allowance	229,964.00		229,964.00	307,381.00
30 9C	Occupational Therapy - Non-medicare	(225,790.00)		(225,790.00)	(113,440.00)
30 9D	Occupational Therapy - Non-medicare Contractual Allowance	197,488.00		197,488.00	88,998.00
30 10A	Other - Medicare	(4,350.00)		(4,350.00)	(2,075.00)
30 10B	Other - Non-medicare	(101,961.00)		(101,961.00)	(22,073.00)
30 15	Interest Income	(145.00)		(145.00)	(175.00)
30 18	Other Revenue	(392.00)	(177,278.00)	(177,670.00)	(3,018.00)
31-32 A1	Cash	123,703.00		123,703.00	195,027.00
31-32 A2	Resident A/R	2,485,452.00		2,485,452.00	2,336,478.00
31-32 A5	Prepaid Expenses	288,109.00		288,109.00	(63,794.00)
31-32 B4	Leasehold Improvements	249,024.00		249,024.00	112,576.00
31-32 B6	Movable Equipment	55,152.00	(4,931.00)	50,221.00	50,891.00
31-32 B9	Other Fixed Assets	10,858,517.00		10,858,517.00	20,499.00
31-32 D2	Escrow Deposits	62,714.00		62,714.00	149,687.00
31-32 D3	Organization Expense	4,951.00	4,931.00	9,882.00	(3,565.00)
31-32 D6	Loans to Owners or Related Parties	1,646,914.00		1,646,914.00	425,513.00
31-32 D7	Other Assets	63,066.00		63,066.00	27,228.00
33-34 A1	Trade A/P	(1,477,056.00)		(1,477,056.00)	(1,462,915.00)
33-34 A2	Notes Payable (Current)	(600,000.00)		(600,000.00)	(400,000.00)
33-34 A4	Accrued Payroll	(320,538.00)		(320,538.00)	(218,283.00)
33-34 A12	Other Current Liabilities	(1,252,236.00)		(1,252,236.00)	69,277.00
33-34 B3	Loans from Owners or Related Parties	(766,028.00)		(766,028.00)	(407,932.00)



Account	Description	UNADJ 9/30/2023	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
33-34 B4	Other Long-Term Liabilities	(11,012,534.00)		(11,012,534.00)	(138,269.00)
35 B1	Owner's Capital	37,000.00		37,000.00	0.00
35 B5	Cumulated Earnings	(377,248.00)		(377,248.00)	(279,023.00)
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>17,606.00</b>	<b>0.00</b>	<b>17,606.00</b>	<b>17,437.00</b>

Client: **WAT OPCO**  
 Engagement: **Medical - WAT OPCO Medicaid Cost Report**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [2]</b>	<b>Administrators</b>					
80-811-80	Admin Expense>Director>Wages	124,879.00		0.00	124,879.00	148,496.00
80-811-92	Admin Expense>Director>PTO Accrual	4,950.00		0.00	4,950.00	(827.00)
<b>Subtotal [2]</b>	<b>Administrators</b>	<u>129,829.00</u>		<u>0.00</u>	<u>129,829.00</u>	<u>147,669.00</u>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
75-838-80	Maintenance Expense>Security Desk>Wages	78,969.00		0.00	78,969.00	73,704.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	829.00		0.00	829.00	2,950.00
80-840-80	Admin Expense>Business Office>Wages	116,477.00		0.00	116,477.00	86,841.00
80-840-92	Admin Expense>Business Office>PTO Accrual	904.00		0.00	904.00	51.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<u>197,279.00</u>		<u>0.00</u>	<u>197,279.00</u>	<u>163,546.00</u>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>					
70-833-80	Dietary Expense>Dietician>Wages	0.00		0.00	0.00	32,822.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	0.00		0.00	0.00	(887.00)
<b>Subtotal [5A]</b>	<b>Head Dietitian</b>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>31,935.00</u>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>					
70-811-80	Dietary Expense>Director>Wages	83,882.00		0.00	83,882.00	66,795.00
70-811-92	Dietary Expense>Director>PTO Accrual	381.00		0.00	381.00	378.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<u>84,243.00</u>		<u>0.00</u>	<u>84,243.00</u>	<u>67,171.00</u>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
70-831-80	Dietary Expense>Aide>Wages	283,755.00		0.00	283,755.00	196,369.00
70-831-92	Dietary Expense>Aide>PTO Accrual	1,597.00		0.00	1,597.00	2,710.00
70-832-80	Dietary Expense>Cook>Wages	205,701.00		0.00	205,701.00	134,873.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,374.00		0.00	2,374.00	(813.00)
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<u>493,427.00</u>		<u>0.00</u>	<u>493,427.00</u>	<u>333,339.00</u>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>					
72-831-80	Housekeeping Expense>Aide>Wages	348,418.00		0.00	348,418.00	258,282.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	1,157.00		0.00	1,157.00	2,299.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<u>349,575.00</u>		<u>0.00</u>	<u>349,575.00</u>	<u>258,591.00</u>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>					
75-811-80	Maintenance Expense>Director>Wages	94,508.00		0.00	94,508.00	85,140.00
75-811-92	Maintenance Expense>Director>PTO Accrual	3,176.00		0.00	3,176.00	6,821.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<u>97,684.00</u>		<u>0.00</u>	<u>97,684.00</u>	<u>92,061.00</u>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
75-828-80	Maintenance Expense>Staff>Wages	27,180.00		0.00	27,180.00	4,845.00
75-828-92	Maintenance Expense>Staff>PTO Accrual	(24.00)		0.00	(24.00)	48.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<u>27,166.00</u>		<u>0.00</u>	<u>27,166.00</u>	<u>4,893.00</u>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>					
61-811-80	Nursing Admin Expense>Director>Wages	202,860.00		0.00	202,860.00	119,609.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(1,632.00)		0.00	(1,632.00)	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	138,803.00		0.00	138,803.00	96,812.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(683.00)		0.00	(683.00)	1,153.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<u>339,368.00</u>		<u>0.00</u>	<u>339,368.00</u>	<u>217,574.00</u>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
60-808-80	Nursing Expense>RN>Wages	321,294.00		0.00	321,294.00	284,446.00
60-808-92	Nursing Expense>RN>PTO Accrual	7,809.00		0.00	7,809.00	6,845.00
60-809-80	Nursing Expense>RN Supervisor>Wages	377,923.00		0.00	377,923.00	249,447.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	8,529.00		0.00	8,529.00	8,538.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<u>715,555.00</u>		<u>0.00</u>	<u>715,555.00</u>	<u>549,274.00</u>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	53,028.00		0.00	53,028.00	110,848.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,343.00)		0.00	(1,343.00)	(3,959.00)
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	47,834.00		0.00	47,834.00	46,038.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	689.00		0.00	689.00	(1,291.00)
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	10,644.00		0.00	10,644.00	181.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	66,044.00		0.00	66,044.00	257,983.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	7,041.00		0.00	7,041.00	56.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<u>183,937.00</u>		<u>0.00</u>	<u>183,937.00</u>	<u>409,834.00</u>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
60-805-80	Nursing Expense>LPN>Wages	1,469,090.00		0.00	1,469,090.00	872,842.00
60-805-92	Nursing Expense>LPN>PTO Accrual	9,351.00		0.00	9,351.00	7,424.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<u>1,478,441.00</u>		<u>0.00</u>	<u>1,478,441.00</u>	<u>880,266.00</u>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
60-801-80	Nursing Expense>CNA>Wages	2,289,436.00		0.00	2,289,436.00	1,609,814.00
60-801-92	Nursing Expense>CNA>PTO Accrual	10,554.00		0.00	10,554.00	7,432.00

<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>2,299,990.00</b>	<b>0.00</b>	<b>2,299,990.00</b>	<b>1,617,246.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
71-811-80	Activity Expense>Director>Wages	52,817.00	0.00	52,817.00	61,138.00
71-811-92	Activity Expense>Director>PTO Accrual	3,119.00	0.00	3,119.00	606.00
71-831-80	Activity Expense>Aide>Wages	78,869.00	0.00	78,869.00	44,730.00
71-831-92	Activity Expense>Aide>PTO Accrual	869.00	0.00	869.00	473.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>135,274.00</b>	<b>0.00</b>	<b>135,274.00</b>	<b>106,947.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
69-830-80	Social Services Expense>Assistant>Wages	134,003.00	0.00	134,003.00	110,903.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	4,163.00	0.00	4,163.00	(3,212.00)
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>138,166.00</b>	<b>0.00</b>	<b>138,166.00</b>	<b>107,691.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
61-818-80	Nursing Admin Expense>Medical Records>Wages	61,327.00	0.00	61,327.00	47,817.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	869.00	0.00	869.00	2,015.00
80-838-80	Admin Expense>Admissions>Wages	64,305.00	0.00	64,305.00	58,479.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(1,577.00)	0.00	(1,577.00)	1,577.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>125,024.00</b>	<b>0.00</b>	<b>125,024.00</b>	<b>109,888.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>6,794,958.00</b>	<b>0.00</b>	<b>6,794,958.00</b>	<b>5,097,925.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [1]</b>	<b>Dietitian</b>				
70-700-00	Dietary Expense>Contracted Service	71,376.00	0.00	71,376.00	28,194.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>71,376.00</b>	<b>0.00</b>	<b>71,376.00</b>	<b>28,194.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>				
Marcum 101	Dentist	0.00	12,597.00	12,597.00	7,860.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	<b>12,597.00</b>	<b>12,597.00</b>	<b>7,860.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
82-700-00	Pharmacy Expense>Contracted Service	19,538.00	0.00	19,538.00	12,597.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>19,538.00</b>	<b>0.00</b>	<b>19,538.00</b>	<b>12,597.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
65-000-00	PT Expense	289,644.00	0.00	289,644.00	293,710.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>289,644.00</b>	<b>0.00</b>	<b>289,644.00</b>	<b>293,710.00</b>
<b>Subgroup : [6]</b>	<b>Social Worker</b>				
69-700-00	Social Services Expense>Contracted Service	0.00	0.00	0.00	364.00
<b>Subtotal [6]</b>	<b>Social Worker</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>364.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
61-750-34	Nursing Admin Expense>Medical Director>COVID19	60,000.00	0.00	60,000.00	55,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>55,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
67-000-00	ST Expense	63,819.00	0.00	63,819.00	88,245.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>63,819.00</b>	<b>0.00</b>	<b>63,819.00</b>	<b>88,245.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
68-000-00	OT Expense	357,226.00	0.00	357,226.00	350,991.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>357,226.00</b>	<b>0.00</b>	<b>357,226.00</b>	<b>350,991.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
60-700-18	Nursing Expense>Contracted Service>RN	0.00	0.00	0.00	426,465.00
60-700-28	Nursing Expense>Contracted Service>CovidRN	233,832.00	0.00	233,832.00	0.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>233,832.00</b>	<b>0.00</b>	<b>233,832.00</b>	<b>426,465.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
60-700-29	Nursing Expense>Contracted Service>CovidLPN	633,267.00	0.00	633,267.00	1,117,823.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>633,267.00</b>	<b>0.00</b>	<b>633,267.00</b>	<b>1,117,823.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
60-700-34	Nursing Expense>Contracted Service>COVID19	66,043.00	0.00	66,043.00	0.00
60-700-39	Nursing Expense>Contracted Service>CovidCNA	89,775.00	0.00	89,775.00	1,517,564.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>155,818.00</b>	<b>0.00</b>	<b>155,818.00</b>	<b>1,517,564.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
60-208-00	Nursing Expense>Clinical Services	28,307.00	(28,307.00)	0.00	0.00
60-212-00	Nursing Expense>Clinical Consultants	29,200.00	101,623.00	130,823.00	244,147.00
60-700-06	Nursing Expense>Contracted Service>Other	101,623.00	(101,623.00)	0.00	0.00
Marcum 118	Respiratory Therapist	0.00	1,266.00	1,266.00	170.00
Marcum 119	IV Insertion Nurse	0.00	13,948.00	13,948.00	6,774.00
Marcum 120	Orthotics Service	0.00	496.00	496.00	0.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>159,130.00</b>	<b>(12,597.00)</b>	<b>146,533.00</b>	<b>254,991.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>2,043,650.00</b>	<b>0.00</b>	<b>2,043,650.00</b>	<b>4,150,904.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
61-881-00	Nursing Admin Expense>Workers Comp	615.00	66,843.00	67,458.00	64,406.00
69-881-00	Social Services Expense>Workers Comp	37.00	0.00	37.00	1,836.00

70-881-00	Dietary Expense>Workers Comp	246.00	0.00	246.00	8,852.00
71-881-00	Activity Expense>Workers Comp	99.00	0.00	99.00	1,856.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	193.00	0.00	193.00	4,677.00
75-881-00	Maintenance Expense>Workers Comp	82.00	0.00	82.00	3,100.00
80-881-00	Admin Expense>Workers Comp	(119.00)	0.00	(119.00)	5,485.00
85-881-00	Employee Benefits Expense>Workers Comp	65,082.00	0.00	65,082.00	0.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>66,235.00</b>	<b>66,843.00</b>	<b>133,078.00</b>	<b>88,214.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	48,655.00	0.00	48,655.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	7,021.00	0.00	7,021.00	0.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>55,676.00</b>	<b>0.00</b>	<b>55,676.00</b>	<b>0.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
61-880-00	Nursing Admin Expense>Payroll Taxes	83,971.00	(40,313.00)	43,658.00	291,567.00
69-880-00	Social Services Expense>Payroll Taxes	2,471.00	0.00	2,471.00	8,584.00
70-880-00	Dietary Expense>Payroll Taxes	8,874.00	0.00	8,874.00	34,349.00
71-880-00	Activity Expense>Payroll Taxes	2,311.00	0.00	2,311.00	8,429.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	5,020.00	0.00	5,020.00	20,835.00
75-880-00	Maintenance Expense>Payroll Taxes	3,367.00	0.00	3,367.00	13,740.00
80-880-00	Admin Expense>Payroll Taxes	4,381.00	0.00	4,381.00	23,858.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	443,207.00	0.00	443,207.00	40,314.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>553,612.00</b>	<b>(40,313.00)</b>	<b>513,299.00</b>	<b>441,776.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
61-882-00	Nursing Admin Expense>Health Insurance	61,989.00	0.00	61,989.00	420,174.00
69-882-00	Social Services Expense>Health Insurance	1,831.00	0.00	1,831.00	12,680.00
70-882-00	Dietary Expense>Health Insurance	6,619.00	0.00	6,619.00	50,783.00
71-882-00	Activity Expense>Health Insurance	1,736.00	0.00	1,736.00	12,292.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	3,764.00	0.00	3,764.00	31,356.00
75-882-00	Maintenance Expense>Health Insurance	2,507.00	0.00	2,507.00	20,223.00
80-882-00	Admin Expense>Health Insurance	3,185.00	0.00	3,185.00	35,732.00
85-882-00	Employee Benefits Expense>Health Insurance	332,096.00	0.00	332,096.00	0.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>413,727.00</b>	<b>0.00</b>	<b>413,727.00</b>	<b>583,240.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
85-148-00	401k	0.00	1,992.00	1,992.00	8,429.00
85-254-00	Employee Benefits Expense>401K Admin Expense	4,035.00	0.00	4,035.00	0.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>4,035.00</b>	<b>1,992.00</b>	<b>6,027.00</b>	<b>8,429.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
61-883-00	Nursing Admin Expense>Other Benefits	20,657.00	(20,657.00)	0.00	0.00
69-883-00	Social Services Expense>Other Benefits	607.00	(607.00)	0.00	0.00
70-883-00	Dietary Expense>Other Benefits	2,216.00	(2,216.00)	0.00	0.00
71-883-00	Activity Expense>Other Benefits	568.00	(568.00)	0.00	(395.00)
74-883-00	Housekeeping & Laundry Expense>Other Benefits	1,257.00	(1,257.00)	0.00	894.00
75-883-00	Maintenance Expense>Other Benefits	831.00	(831.00)	0.00	(499.00)
80-883-00	Admin Expense>Other Benefits	1,072.00	(1,072.00)	0.00	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	9,121.00	0.00	9,121.00	0.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>36,329.00</b>	<b>(27,208.00)</b>	<b>9,121.00</b>	<b>0.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
80-251-00	Admin Expense>Bad Debt	150,876.00	0.00	150,876.00	155,161.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>150,876.00</b>	<b>0.00</b>	<b>150,876.00</b>	<b>155,161.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	51,963.00	0.00	51,963.00	23,271.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>51,963.00</b>	<b>0.00</b>	<b>51,963.00</b>	<b>23,271.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
80-238-00	Admin Expense>Legal Fees	32,451.00	2,798.00	35,249.00	43,932.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>32,451.00</b>	<b>2,798.00</b>	<b>35,249.00</b>	<b>43,932.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	11,168.00	0.00	11,168.00	24,045.00
80-184-00	Admin Expense>Minor Equip & Supplies	4,398.00	0.00	4,398.00	2,583.00
80-208-00	Admin Expense>Equip-Rental	24,216.00	(19,459.00)	4,757.00	166.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>39,782.00</b>	<b>(19,459.00)</b>	<b>20,323.00</b>	<b>26,794.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
80-231-00	Admin Expense>Telephone	23,943.00	(208.00)	23,735.00	23,717.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>23,943.00</b>	<b>(208.00)</b>	<b>23,735.00</b>	<b>23,717.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
Marcum 102	Cell Phone	0.00	208.00	208.00	168.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>0.00</b>	<b>208.00</b>	<b>208.00</b>	<b>168.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>				
80-247-00	Admin Expense>Corporate Tax	760.00	0.00	760.00	80.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>760.00</b>	<b>0.00</b>	<b>760.00</b>	<b>80.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
80-101-00	Admin Expense>Provider Tax	697,611.00	0.00	697,611.00	645,313.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>697,611.00</b>	<b>0.00</b>	<b>697,611.00</b>	<b>645,313.00</b>

Total [15]	Expenditures Other than Salaries	2,127,000.00	(15,347.00)	2,111,653.00	2,040,095.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
Marcum 110	Holiday Party	0.00	1,199.00	1,199.00	13,079.00
Subtotal [2]	Holiday Parties for Staff	0.00	1,199.00	1,199.00	13,079.00
Subgroup : [3]	Gifts to Staff and Residents				
Marcum 117	Gifts	0.00	5,688.00	5,688.00	3,827.00
Subtotal [3]	Gifts to Staff and Residents	0.00	5,688.00	5,688.00	3,827.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	8,958.00	0.00	8,958.00	6,643.00
80-236-04	Admin Expense>Travel>Allowable	15,885.00	0.00	15,885.00	17,909.00
Subtotal [4]	Employee Travel	24,843.00	0.00	24,843.00	24,552.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	55.00	1,050.00	1,105.00	430.00
80-204-00	Admin Expense>Training & Education	443.00	0.00	443.00	417.00
80-233-00	Admin Expense>Seminars	(28.00)	0.00	(28.00)	433.00
Subtotal [5]	Education Expense	470.00	1,050.00	1,520.00	1,280.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	1,183.00	0.00	1,183.00	23,206.00
Subtotal [M1]	Advertising Help Wanted	1,183.00	0.00	1,183.00	23,206.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	14,359.00	0.00	14,359.00	22,949.00
Subtotal [M3]	Advertising Other	14,359.00	0.00	14,359.00	22,949.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	892.00	0.00	892.00	1,735.00
80-209-34	Admin Expense>Postage>COVID19	60.00	0.00	60.00	59.00
Subtotal [M7]	Postage	952.00	0.00	952.00	1,794.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	2,106.00	(2,106.00)	0.00	0.00
Subtotal [M8]	Dues and Membership Fees to Professional Associati	2,106.00	(2,106.00)	0.00	0.00
Subgroup : [M9]	Subscriptions				
Marcum 113	Subscriptions	0.00	1,056.00	1,056.00	439.00
Subtotal [M9]	Subscriptions	0.00	1,056.00	1,056.00	439.00
Subgroup : [M10]	Contributions				
80-246-00	Admin Expense>Donations/Charity	40,000.00	0.00	40,000.00	23,600.00
Subtotal [M10]	Contributions	40,000.00	0.00	40,000.00	23,600.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	2,549.00	0.00	2,549.00	2,331.00
80-230-00	Admin Expense>Data Processing	84,015.00	0.00	84,015.00	67,195.00
80-240-00	Admin Expense>Professional Fees	259,910.00	(2,798.00)	257,112.00	204,094.00
80-700-00	Admin Expense>Contracted Service	20,986.00	0.00	20,986.00	20,536.00
80-700-28	Admin Expense>Contracted Service>Director	25,799.00	0.00	25,799.00	12,600.00
Subtotal [M11]	Services Provided by Contract	393,259.00	(2,798.00)	390,461.00	306,756.00
Subgroup : [M13]	Other				
51-035-34	Other Rev>ERC>COVID19	345,392.00	0.00	345,392.00	(345,392.00)
71-202-00	Activity Expense>Resident Missing Items	84.00	0.00	84.00	2,210.00
80-234-00	Admin Expense>Licenses	1,930.00	0.00	1,930.00	1,277.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	200.00	0.00	200.00	0.00
80-242-34	Admin Expense>Fines, Penalties & Settlements>COVID1	6,340.00	0.00	6,340.00	2,293.00
80-243-00	Admin Expense>Late Fees	2,633.00	0.00	2,633.00	974.00
80-244-00	Admin Expense>Bank Fees	10,899.00	0.00	10,899.00	2,388.00
80-252-00	Admin Expense>Startup Costs	(16,647.00)	16,647.00	0.00	0.00
85-245-00	Employee Benefits Expense>Background Checks	4,998.00	0.00	4,998.00	0.00
Marcum 108	Employee Food	0.00	1,893.00	1,893.00	4,717.00
Marcum 109	Employee Relations	0.00	14,309.00	14,309.00	27.00
Marcum 123	ERC>Reversal of Payroll Taxes	0.00	40,313.00	40,313.00	0.00
Subtotal [M13]	Other	355,809.00	75,289.00	431,098.00	(331,506.00)
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. an	832,981.00	79,376.00	912,357.00	89,976.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	13,255.00	0.00	13,255.00	32,509.00
70-178-00	Dietary Expense>Food	307,024.00	0.00	307,024.00	241,191.00
Subtotal [2A1]	Raw Food	320,279.00	0.00	320,279.00	273,700.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	18,734.00	0.00	18,734.00	16,986.00
70-183-34	Dietary Expense>Supplies>COVID19	0.00	0.00	0.00	40.00
Subtotal [2A2]	Non-Food Supplies	18,734.00	0.00	18,734.00	17,026.00
Subgroup : [2A3]	Other				
70-184-00	Dietary Expense>Minor Equip & Supplies	588.00	0.00	588.00	1,576.00

70-204-00	Dietary Expense>Training & Education	190.00	0.00	190.00	0.00
Subtotal [2A3]	Other	778.00	0.00	778.00	1,576.00
Subgroup : [2B]	Purchased Services				
70-700-34	Dietary Expense>Contracted Service>COVID19	0.00	0.00	0.00	172,183.00
Subtotal [2B]	Purchased Services	0.00	0.00	0.00	172,183.00
Total [18]	Dietary Basis for Allocation of Costs	339,791.00	0.00	339,791.00	464,485.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-34	Laundry Expense>Contracted Service>COVID19	177,459.00	0.00	177,459.00	146,020.00
Subtotal [3B]	Purchased Services	177,459.00	0.00	177,459.00	146,020.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	3,690.00	0.00	3,690.00	1,961.00
Subtotal [3C]	Other	3,690.00	0.00	3,690.00	1,961.00
Total [19]	Laundry-Basis for Allocation of Costs	181,149.00	0.00	181,149.00	147,981.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	50,709.00	0.00	50,709.00	41,545.00
72-183-34	Housekeeping Expense>Supplies>COVID19	101.00	0.00	101.00	16.00
Subtotal [4C]	Other	50,810.00	0.00	50,810.00	41,561.00
Subgroup : [5A2]	Purchased from				
62-145-00	Pharmacy Expense>RX	265,542.00	0.00	265,542.00	224,652.00
Subtotal [5A2]	Purchased from	265,542.00	0.00	265,542.00	224,652.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	2,916.00	0.00	2,916.00	10,095.00
Subtotal [5B]	Medicine Cabinet Drugs	2,916.00	0.00	2,916.00	10,095.00
Subgroup : [5D]	Ambulance/Limousine				
60-213-00	Nursing Expense>Transportation	11,844.00	0.00	11,844.00	0.00
Marcum 112	Ambulance	0.00	0.00	0.00	15,573.00
Subtotal [5D]	Ambulance/Limousine	11,844.00	0.00	11,844.00	15,573.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	5,439.00	0.00	5,439.00	3,695.00
Subtotal [5E2]	Oxygen - Other	5,439.00	0.00	5,439.00	3,695.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	14,609.00	0.00	14,609.00	12,779.00
Subtotal [5F]	X-Rays and related radiological	14,609.00	0.00	14,609.00	12,779.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	19,012.00	0.00	19,012.00	13,706.00
64-224-34	Other Ancillary Expense>Lab>COVID19	0.00	0.00	0.00	148.00
Subtotal [5H]	Laboratory	19,012.00	0.00	19,012.00	13,855.00
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	1,362.00	0.00	1,362.00	2,960.00
71-183-00	Activity Expense>Supplies	958.00	0.00	958.00	1,049.00
71-700-00	Activity Expense>Contracted Service	1,639.00	0.00	1,639.00	1,845.00
Subtotal [5I]	Recreation	3,959.00	0.00	3,959.00	5,854.00
Subgroup : [5L]	Cable Television				
80-232-00	Admin Expense>Cable TV	17,606.00	0.00	17,606.00	17,437.00
Subtotal [5L]	Cable Television	17,606.00	0.00	17,606.00	17,437.00
Subgroup : [5M]	Other				
60-183-00	Nursing Expense>Supplies	138,189.00	0.00	138,189.00	109,854.00
60-183-34	Nursing Expense>Supplies>COVID19	3,882.00	0.00	3,882.00	26,227.00
60-184-00	Nursing Expense>Minor Equip & Supplies	7,788.00	0.00	7,788.00	4,484.00
60-205-00	Nursing Expense>Sanitation & Incineration	2,420.00	0.00	2,420.00	2,350.00
60-208-00	Nursing Expense>Equip-Rental	33,043.00	0.00	33,043.00	35,777.00
60-230-00	Nursing Expense>Data Processing	3,639.00	0.00	3,639.00	10,955.00
60-230-34	Nursing Expense>Data Processing>COVID19	0.00	0.00	0.00	1,443.00
Subtotal [5M]	Other	188,961.00	0.00	188,961.00	191,070.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	580,698.00	0.00	580,698.00	536,571.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	0.00	0.00	0.00	1,157.00
70-207-00	Dietary Expense>Repairs & Maint	10,916.00	0.00	10,916.00	7,447.00
75-207-00	Maintenance Expense>Repairs & Maint	39,884.00	0.00	39,884.00	38,868.00
Subtotal [6A]	Repairs and Maintenance	50,900.00	0.00	50,900.00	45,472.00
Subgroup : [6B]	Heat				
78-227-00	Utility Expense>Gas	63,411.00	0.00	63,411.00	63,791.00
Subtotal [6B]	Heat	63,411.00	0.00	63,411.00	63,791.00

Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	209,151.00	0.00	209,151.00	248,353.00
Subtotal [6C]	Light & Power	209,151.00	0.00	209,151.00	248,353.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	125,124.00	0.00	125,124.00	131,135.00
Subtotal [6D]	Water	125,124.00	0.00	125,124.00	131,135.00
Subgroup : [6E]	Equipment Lease				
Marcum 116	Equipment Lease	0.00	19,459.00	19,459.00	19,693.00
			RJE - 4		
Subtotal [6E]	Equipment Lease	0.00	19,459.00	19,459.00	19,693.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	7,522.00	0.00	7,522.00	5,367.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	793.00	0.00	793.00	3,478.00
75-205-00	Maintenance Expense>Sanitation & Incineration	26,463.00	0.00	26,463.00	22,780.00
75-208-00	Maintenance Expense>Equip-Rental	0.00	0.00	0.00	287.00
75-217-00	Maintenance Expense>Extermination	2,757.00	0.00	2,757.00	978.00
75-218-00	Maintenance Expense>Snow Removal	8,827.00	0.00	8,827.00	38,601.00
75-219-00	Maintenance Expense>Landscaping	6,025.00	0.00	6,025.00	9,736.00
75-220-00	Maintenance Expense>Fire Drill	8,410.00	0.00	8,410.00	7,794.00
75-700-00	Maintenance Expense>Contracted Service	73,463.00	0.00	73,463.00	61,036.00
Subtotal [6F]	Other	134,260.00	0.00	134,260.00	150,037.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	(76,613.00)	93,788.00	17,175.00	155,112.00
Subtotal [7D]	Movable Equipment	(76,613.00)	93,788.00	17,175.00	155,112.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	0.00	0.00	0.00	1,000,000.00
91-121-69	Property Expense>Rent>Capitol Lease	1,500,000.00	0.00	1,500,000.00	0.00
Subtotal [9]	Rental Payments	1,500,000.00	0.00	1,500,000.00	1,000,000.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	167,834.00	0.00	167,834.00	185,972.00
Subtotal [10B]	Real estate taxes paid by lessor	167,834.00	0.00	167,834.00	185,972.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	46,199.00	0.00	46,199.00	40,589.00
Subtotal [10C]	Personal property taxes	46,199.00	0.00	46,199.00	40,589.00
Total [22]	Maintenance and Property	2,220,266.00	113,247.00	2,333,513.00	2,038,154.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	44,418.00	0.00	44,418.00	8,513.00
Subtotal [12D]	Other Interest Expense	44,418.00	0.00	44,418.00	8,513.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	25,555.00	0.00	25,555.00	28,965.00
Subtotal [14A]	Insurance on Property	25,555.00	0.00	25,555.00	28,965.00
Subgroup : [14C3]	Other				
80-192-00	Admin Expense>Insurance - General Liability & Other	172,639.00	0.00	172,639.00	145,592.00
80-183-00	Admin Expense>Insurance - EPLI	0.00	0.00	0.00	7,698.00
80-184-00	Admin Expense>Surety Bond	962.00	0.00	962.00	558.00
Subtotal [14C3]	Other	173,601.00	0.00	173,601.00	153,786.00
Total [27]	Interest and Insurance	243,574.00	0.00	243,574.00	191,264.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(7,809,630.00)	0.00	(7,809,630.00)	(6,809,411.00)
Subtotal [1A]	Medicaid Residents (CT only)	(7,809,630.00)	0.00	(7,809,630.00)	(6,809,411.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	54,096.00	0.00	54,096.00	0.00
Subtotal [1B]	Medicaid room and board contractual allowance	54,096.00	0.00	54,096.00	0.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(3,306,726.00)	0.00	(3,306,726.00)	(4,429,132.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(3,306,726.00)	0.00	(3,306,726.00)	(4,429,132.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(16,337.00)	0.00	(16,337.00)	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	59,048.00	0.00	59,048.00	23,738.00
Subtotal [3B]	Medicare room and board contractual allowance	42,711.00	0.00	42,711.00	23,738.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(2,103,809.00)	0.00	(2,103,809.00)	(2,773,503.00)
40-105-00	Room & Board Revenue>HMO	(1,500,962.00)	0.00	(1,500,962.00)	(439,068.00)
40-106-00	Room & Board Revenue>Hospice	(351,009.00)	0.00	(351,009.00)	(279,000.00)
Subtotal [4A]	Private-pay residents and other	(3,955,780.00)	0.00	(3,955,780.00)	(3,491,571.00)

<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(71,953.00)	0.00	(71,953.00)	0.00
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjust	(20,823.00)	0.00	(20,823.00)	0.00
40-105-14	Room & Board Revenue>HMO>Sequester	87.00	0.00	87.00	161.00
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(5,037.00)	0.00	(5,037.00)	0.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowance</b>	<b>(97,516.00)</b>	<b>0.00</b>	<b>(97,516.00)</b>	<b>161.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
41-102-00	Pharmacy Rev>Medicare A	(149,928.00)	0.00	(149,928.00)	(194,323.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(149,928.00)</b>	<b>0.00</b>	<b>(149,928.00)</b>	<b>(194,323.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>				
41-102-01	Pharmacy Rev>Medicare A>C/A	149,928.00	0.00	149,928.00	194,323.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>	<b>149,928.00</b>	<b>0.00</b>	<b>149,928.00</b>	<b>194,323.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>				
41-105-00	Pharmacy Rev>HMO	(630.00)	0.00	(630.00)	0.00
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<b>(630.00)</b>	<b>0.00</b>	<b>(630.00)</b>	<b>0.00</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>				
41-105-01	Pharmacy Rev>HMO>C/A	630.00	0.00	630.00	0.00
<b>Subtotal [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allow</b>	<b>630.00</b>	<b>0.00</b>	<b>630.00</b>	<b>0.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
42-102-00	PT Revenue>Medicare A	(190,226.00)	0.00	(190,226.00)	(288,726.00)
42-103-00	PT Revenue>Medicare B	(75,543.00)	0.00	(75,543.00)	(123,852.00)
42-109-00	PT Revenue>Hospice	0.00	0.00	0.00	(136.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(265,769.00)</b>	<b>0.00</b>	<b>(265,769.00)</b>	<b>(412,714.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>				
42-102-01	PT Revenue>Medicare A>C/A	190,226.00	0.00	190,226.00	288,726.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>	<b>190,226.00</b>	<b>0.00</b>	<b>190,226.00</b>	<b>288,726.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
42-104-00	PT Revenue>Private	(1,710.00)	0.00	(1,710.00)	(588.00)
42-105-00	PT Revenue>HMO	(141,416.00)	0.00	(141,416.00)	(52,740.00)
42-111-00	PT Revenue>Medicaid	(36,373.00)	0.00	(36,373.00)	(37,824.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(179,499.00)</b>	<b>0.00</b>	<b>(179,499.00)</b>	<b>(91,132.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>				
42-105-01	PT Revenue>HMO>C/A	126,810.00	0.00	126,810.00	33,393.00
42-111-01	PT Revenue>Medicaid>C/A	36,373.00	0.00	36,373.00	37,824.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowan</b>	<b>163,183.00</b>	<b>0.00</b>	<b>163,183.00</b>	<b>71,217.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>				
44-102-00	ST Revenue>Medicare A	(69,079.00)	0.00	(69,079.00)	(129,447.00)
44-103-00	ST Revenue>Medicare B	(27,846.00)	0.00	(27,846.00)	(65,811.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(96,925.00)</b>	<b>0.00</b>	<b>(96,925.00)</b>	<b>(195,058.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>				
44-102-01	ST Revenue>Medicare A>C/A	69,079.00	0.00	69,079.00	129,447.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>	<b>69,079.00</b>	<b>0.00</b>	<b>69,079.00</b>	<b>129,447.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>				
44-104-00	ST Revenue>Private	(656.00)	0.00	(656.00)	(989.00)
44-105-00	ST Revenue>HMO	(34,713.00)	0.00	(34,713.00)	(22,627.00)
44-109-00	ST Revenue>Hospice	(182.00)	0.00	(182.00)	0.00
44-111-00	ST Revenue>Medicaid	(20,207.00)	0.00	(20,207.00)	(20,862.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(55,758.00)</b>	<b>0.00</b>	<b>(55,758.00)</b>	<b>(44,488.00)</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>				
44-105-01	ST Revenue>HMO>C/A	28,943.00	0.00	28,943.00	14,912.00
44-111-01	ST Revenue>Medicaid>C/A	20,207.00	0.00	20,207.00	20,862.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowan</b>	<b>49,150.00</b>	<b>0.00</b>	<b>49,150.00</b>	<b>35,774.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>				
43-102-00	OT Revenue>Medicare A	(229,964.00)	0.00	(229,964.00)	(307,381.00)
43-103-00	OT Revenue>Medicare B	(98,721.00)	0.00	(98,721.00)	(194,344.00)
43-109-00	OT Revenue>Hospice	0.00	0.00	0.00	(180.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(328,685.00)</b>	<b>0.00</b>	<b>(328,685.00)</b>	<b>(501,905.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>				
43-102-01	OT Revenue>Medicare A>C/A	229,964.00	0.00	229,964.00	307,381.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowan</b>	<b>229,964.00</b>	<b>0.00</b>	<b>229,964.00</b>	<b>307,381.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>				
43-104-00	OT Revenue>Private	(1,457.00)	0.00	(1,457.00)	(1,331.00)
43-105-00	OT Revenue>HMO	(185,304.00)	0.00	(185,304.00)	(59,718.00)
43-111-00	OT Revenue>Medicaid	(39,029.00)	0.00	(39,029.00)	(52,391.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(225,790.00)</b>	<b>0.00</b>	<b>(225,790.00)</b>	<b>(113,440.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>				
43-105-01	OT Revenue>HMO>C/A	158,459.00	0.00	158,459.00	36,807.00
43-111-01	OT Revenue>Medicaid>C/A	39,029.00	0.00	39,029.00	52,391.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual All</b>	<b>197,488.00</b>	<b>0.00</b>	<b>197,488.00</b>	<b>88,998.00</b>



<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
45-102-00	Radiology Rev>Medicare A	(6,250.00)	0.00	(6,250.00)	(7,956.00)
45-102-01	Radiology Rev>Medicare A>C/A	6,250.00	0.00	6,250.00	7,956.00
46-102-00	Lab Rev>Medicare A	(83,536.00)	0.00	(83,536.00)	(21,747.00)
46-102-01	Lab Rev>Medicare A>C/A	83,536.00	0.00	83,536.00	21,747.00
47-103-00	Other Ancillary Rev>Medicare B	(11,721.00)	0.00	(11,721.00)	(2,975.00)
47-103-14	Other Ancillary Rev>Medicare B>Sequester	3,829.00	0.00	3,829.00	1,504.00
48-102-00	Vaccine Rev>Medicare A	(258.00)	0.00	(258.00)	0.00
48-103-00	Vaccine Rev>Medicare B	(3,331.00)	0.00	(3,331.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	7,131.00	0.00	7,131.00	(604.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(4,350.00)</b>	<b>0.00</b>	<b>(4,350.00)</b>	<b>(2,075.00)</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>				
47-105-00	Other Ancillary Rev>HMO	(76,535.00)	0.00	(76,535.00)	(439.00)
48-105-00	Vaccine Rev>HMO	(1,675.00)	0.00	(1,675.00)	0.00
51-105-13	Other Rev>HMO>Incentive Payments	(11,700.00)	0.00	(11,700.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	0.00	0.00	0.00	(37,272.00)
52-105-00	Revenue Adjustments>Commercial HMO	1,015.00	0.00	1,015.00	14,416.00
52-106-00	Revenue Adjustments>Medicare HMO	0.00	0.00	0.00	89.00
52-109-00	Revenue Adjustments>Hospice	(5.00)	0.00	(5.00)	0.00
52-111-00	Revenue Adjustments>Medicaid	(12,417.00)	0.00	(12,417.00)	6.00
52-123-00	Revenue Adjustments>Ancillary	(644.00)	0.00	(644.00)	1,127.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(101,961.00)</b>	<b>0.00</b>	<b>(101,961.00)</b>	<b>(22,073.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>				
51-160-00	Other Rev>Interest	(145.00)	0.00	(145.00)	(175.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(145.00)</b>	<b>0.00</b>	<b>(145.00)</b>	<b>(175.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>				
51-181-00	Other Rev>Vending Machines	0.00	0.00	0.00	(983.00)
51-818-00	Other Rev>Medical Records	(392.00)	0.00	(392.00)	(2,035.00)
Marcum 121	Reversal of PY Depreciation Expense	0.00	(93,788.00)	(93,788.00)	0.00
Marcum 122	Reversal of PY Income	0.00	(66,843.00)	(66,843.00)	0.00
Marcum 124	Other Rev>Startup Costs	0.00	(16,647.00)	(16,647.00)	0.00
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(392.00)</b>	<b>(177,278.00)</b>	<b>(177,670.00)</b>	<b>(3,018.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(15,433,029.00)</b>	<b>(177,278.00)</b>	<b>(15,610,307.00)</b>	<b>(15,170,750.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
10-001-02	Cash>Clearing>Payroll	(1,097.00)	0.00	(1,097.00)	(1,097.00)
10-010-53	Cash>Operating>Woodlake	42,761.00	0.00	42,761.00	139,144.00
10-014-00	Cash>Petty Cash Facility	500.00	0.00	500.00	500.00
10-015-00	Cash>Petty Cash PNA	500.00	0.00	500.00	500.00
10-060-53	Cash>Resident Trust>Woodlake	76,039.00	0.00	76,039.00	50,880.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	5,000.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>123,703.00</b>	<b>0.00</b>	<b>123,703.00</b>	<b>195,027.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>				
11-102-00	Accounts Receivable>Medicare A	191,590.00	0.00	191,590.00	455,215.00
11-104-00	Accounts Receivable>Private	188,727.00	0.00	188,727.00	270,229.00
11-105-00	Accounts Receivable>HMO	575,230.00	0.00	575,230.00	192,566.00
11-109-00	Accounts Receivable>Hospice	96,648.00	0.00	96,648.00	32,105.00
11-111-00	Accounts Receivable>Medicaid	1,598,678.00	0.00	1,598,678.00	1,475,742.00
11-112-00	Accounts Receivable>Income	7,911.00	0.00	7,911.00	(20,692.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(254,040.00)	0.00	(254,040.00)	(167,081.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	27,647.00	0.00	27,647.00	13,171.00
11-123-00	Accounts Receivable>Ancillary	53,061.00	0.00	53,061.00	85,223.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>2,485,452.00</b>	<b>0.00</b>	<b>2,485,452.00</b>	<b>2,336,478.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
12-000-00	Prepaid Expenses	18,469.00	0.00	18,469.00	(323,434.00)
12-124-00	Prepaid Expenses>Insurance	210,800.00	0.00	210,800.00	202,084.00
12-126-00	Prepaid Expenses>Taxes	58,840.00	0.00	58,840.00	57,556.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>288,109.00</b>	<b>0.00</b>	<b>288,109.00</b>	<b>(63,794.00)</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>				
14-131-00	Fixed Assets>Leasehold Improvements	266,362.00	0.00	266,362.00	115,829.00
15-131-00	Accum Depn>Leasehold Improvements	(17,338.00)	0.00	(17,338.00)	(3,253.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>249,024.00</b>	<b>0.00</b>	<b>249,024.00</b>	<b>112,576.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	39,840.00	0.00	39,840.00	29,113.00
14-134-00	Fixed Assets>Computer Hardware	23,744.00	0.00	23,744.00	23,744.00
14-135-00	Fixed Assets>Computer Software	6,146.00	0.00	6,146.00	6,146.00
14-305-00	Fixed Assets>Sales Use Tax	4,931.00	(4,931.00)	0.00	0.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(8,420.00)	0.00	(8,420.00)	(3,959.00)
15-134-00	Accum Depn>Computer Hardware	(7,177.00)	0.00	(7,177.00)	(2,428.00)
15-135-00	Accum Depn>Computer Software	(1,741.00)	0.00	(1,741.00)	(512.00)
15-305-00	Accum Depn>Sales Use Tax	(2,171.00)	0.00	(2,171.00)	(1,213.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>55,152.00</b>	<b>(4,931.00)</b>	<b>50,221.00</b>	<b>50,891.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>				
14-136-00	Fixed Assets>CIP	65,000.00	0.00	65,000.00	20,499.00

14-137-00	Fixed Assets>Capital Lease-Building	10,793,517.00	0.00	10,793,517.00	0.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>10,858,517.00</b>	<b>0.00</b>	<b>10,858,517.00</b>	<b>20,499.00</b>
<b>Subgroup : [D2]</b>	<b>Escrow Deposits</b>				
17-283-06	Other Assets>Escrow>Tax	62,714.00	0.00	62,714.00	149,687.00
<b>Subtotal [D2]</b>	<b>Escrow Deposits</b>	<b>62,714.00</b>	<b>0.00</b>	<b>62,714.00</b>	<b>149,687.00</b>
<b>Subgroup : [D3]</b>	<b>Organization Expense</b>				
14-252-00	Fixed Assets>Startup Costs	0.00	4,931.00	4,931.00	181,714.00
15-252-00	Accum Depn>Startup Costs	4,951.00	0.00	4,951.00	(185,279.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>4,951.00</b>	<b>4,931.00</b>	<b>9,882.00</b>	<b>(3,565.00)</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>				
27-000-46	Due To/(From)>Regal Management 2.0	55,002.00	0.00	55,002.00	0.00
27-000-50	Due To/(From)>Sharon	41,041.00	0.00	41,041.00	0.00
27-000-55	Due To/(From)>Harwich	287,508.00	0.00	287,508.00	147,508.00
27-000-92	Due To/(From)>Regal Care Management Group	1,082,182.00	0.00	1,082,182.00	134,102.00
27-000-93	Due To/(From)>RC Holdings	132.00	0.00	132.00	171.00
27-316-00	Due To/(From)>Fairview at Greenwich	9,149.00	0.00	9,149.00	5,982.00
27-400-00	Due to/(from)>Eli Mirilis	4,150.00	0.00	4,150.00	0.00
27-409-00	Due to/(from)>Rachel Shakow	167,750.00	0.00	167,750.00	137,750.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>1,646,914.00</b>	<b>0.00</b>	<b>1,646,914.00</b>	<b>425,513.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>				
13-127-00	Due From>Old Owner	(33,597.00)	0.00	(33,597.00)	24,393.00
27-000-80	Due To/(From)>Rldgeland	57.00	0.00	57.00	57.00
27-172-00	Due To/(From)>Vendor	96,606.00	0.00	96,606.00	2,778.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>63,066.00</b>	<b>0.00</b>	<b>63,066.00</b>	<b>27,228.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>15,837,602.00</b>	<b>0.00</b>	<b>15,837,602.00</b>	<b>3,250,540.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>				
20-000-00	Accounts Payable	(1,402,369.00)	0.00	(1,402,369.00)	(1,411,935.00)
21-149-09	Other Current Payables>Misc. PR Deduction>401k	1,352.00	0.00	1,352.00	0.00
21-350-00	Other Current Payables>Resident Funds	(76,039.00)	0.00	(76,039.00)	(50,980.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(1,477,056.00)</b>	<b>0.00</b>	<b>(1,477,056.00)</b>	<b>(1,462,915.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable (Current)</b>				
22-000-01	Note Payable>LOC	(600,000.00)	0.00	(600,000.00)	(400,000.00)
<b>Subtotal [A2]</b>	<b>Notes Payable (Current)</b>	<b>(600,000.00)</b>	<b>0.00</b>	<b>(600,000.00)</b>	<b>(400,000.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
23-000-00	Accrued Wages & Related	(139,396.00)	0.00	(139,396.00)	(104,248.00)
23-156-00	Accrued Wages & Related>PR Taxes	(10,816.00)	0.00	(10,816.00)	(6,809.00)
23-157-00	Accrued Expenses>PTO	(170,326.00)	0.00	(170,326.00)	(107,226.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(320,538.00)</b>	<b>0.00</b>	<b>(320,538.00)</b>	<b>(218,283.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
21-351-00	Other Current Payables>PLS Claim	41,812.00	0.00	41,812.00	0.00
24-000-00	Accrued Expenses	(201,179.00)	0.00	(201,179.00)	463,484.00
24-121-00	Accrued Expenses>Rent	(750,000.00)	0.00	(750,000.00)	0.00
24-123-00	Accrued Expenses>Ancillary	(4,923.00)	0.00	(4,923.00)	(6,100.00)
24-161-00	Accrued Expenses>RE Taxes	0.00	0.00	0.00	54,000.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(104,030.00)	0.00	(104,030.00)	(65,427.00)
24-165-00	Accrued Expenses>Insurance - Property	(17,651.00)	0.00	(17,651.00)	(15,402.00)
24-229-00	Accrued Expenses>Water/Sewer	(772.00)	0.00	(772.00)	(40,000.00)
24-285-00	Accrued Expenses>Year End Adjustments	(3,896.00)	0.00	(3,896.00)	(8,276.00)
24-881-00	Accrued Expenses>Workers Comp	(72,736.00)	0.00	(72,736.00)	(41,901.00)
24-882-00	Accrued Expenses>Health Insurance	(198,319.00)	0.00	(198,319.00)	(239,707.00)
24-882-01	Accrued Expenses>Health Insurance>2023	73,123.00	0.00	73,123.00	0.00
25-102-34	Deferred Revenue>Medicare>COVID19	(11,394.00)	0.00	(11,394.00)	(11,394.00)
27-146-00	Due To/(From)>Social Security	(2,271.00)	0.00	(2,271.00)	0.00
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,252,236.00)</b>	<b>0.00</b>	<b>(1,252,236.00)</b>	<b>69,277.00</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>				
27-000-32	Due To/(From)>Worcester	(25,000.00)	0.00	(25,000.00)	0.00
27-000-41	Due To/(From)>Sky View	(50,091.00)	0.00	(50,091.00)	(36.00)
27-000-49	Due To/(From)>Really Woodlake	(618,198.00)	0.00	(618,198.00)	(407,217.00)
27-000-74	Due To/(From)>TSM Propco	(60.00)	0.00	(60.00)	0.00
27-000-87	Due To/(From)>Torrington	(29.00)	0.00	(29.00)	0.00
27-000-88	Due To/(From)>New Haven	(378.00)	0.00	(378.00)	(378.00)
27-000-91	Due To/(From)>Waterbury	(171.00)	0.00	(171.00)	(171.00)
27-000-95	Due To/(From)>Norwich	(71,971.00)	0.00	(71,971.00)	0.00
27-315-00	Due To/(From)>Fairview at Southport	(130.00)	0.00	(130.00)	(130.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(766,028.00)</b>	<b>0.00</b>	<b>(766,028.00)</b>	<b>(407,932.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>				
26-175-00	Long Term Liability>Capitel Lease	(10,793,517.00)	0.00	(10,793,517.00)	0.00
27-105-00	Due To/(From)>HMO	(2,616.00)	0.00	(2,616.00)	(2,161.00)
27-111-00	Due To/(From)>Medicaid	(207,430.00)	0.00	(207,430.00)	(130,118.00)
27-112-00	Due To/(From)>Income	(3,103.00)	0.00	(3,103.00)	(3,103.00)
27-152-00	Due To/(From)>Employee	(5,868.00)	0.00	(5,868.00)	(2,887.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(11,012,534.00)</b>	<b>0.00</b>	<b>(11,012,534.00)</b>	<b>(138,269.00)</b>

<b>Total [33-34]</b>	<b>Liabilities</b>	<u><u>(15,428,392.00)</u></u>	<u><u>0.00</u></u>	<u><u>(15,428,392.00)</u></u>	<u><u>(2,558,122.00)</u></u>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B1]</b>	<b>Owner's Capital</b>				
<b>31-000-86</b>	<b>Partner's Equity&gt;All Partners&gt;Capital Draws</b>	<u>37,000.00</u>	<u>0.00</u>	<u>37,000.00</u>	<u>0.00</u>
<b>Subtotal [B1]</b>	<b>Owner's Capital</b>	<u><u>37,000.00</u></u>	<u><u>0.00</u></u>	<u><u>37,000.00</u></u>	<u><u>0.00</u></u>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
<b>30-000-00</b>	<b>Retained Earnings</b>	<u>(377,248.00)</u>	<u>0.00</u>	<u>(377,248.00)</u>	<u>(278,023.00)</u>
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<u><u>(377,248.00)</u></u>	<u><u>0.00</u></u>	<u><u>(377,248.00)</u></u>	<u><u>(279,023.00)</u></u>
<b>Total [35]</b>	<b>Equity</b>	<u><u>(340,248.00)</u></u>	<u><u>0.00</u></u>	<u><u>(340,248.00)</u></u>	<u><u>(279,023.00)</u></u>
	<b>NET (INCOME) LOSS</b>	<u><u>17,606.00</u></u>	<u><u>0.00</u></u>	<u><u>17,606.00</u></u>	<u><u>17,437.00</u></u>
	<b>Sum of Account Groups</b>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

Client: WAT OPCO  
 Engagement: Medicaid - WAT OPCO Medicaid Cost Report  
 Period Ending: 9/30/2023  
 Trial Balance: A,01 - TB-COAH  
 Workpaper: H,01 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>				
D.01 lab Direct Care Consultant				
To reclass Expenses out of Clinical Services to correct line of cost report				
Mercum 101	Dentist		12,597.00	
Mercum 118	Respiratory Therapist		1,296.00	
Mercum 119	IV Insertion Nurse		13,949.00	
Mercum 120	Orthotics Service		498.00	
80-206-00	Nursing Expense>Clinical Services			28,307.00
<b>Total</b>			<u>28,307.00</u>	<u>28,307.00</u>
<b>Reclassifying Journal Entries JE # 2</b>				
E.03				
To reclass accounting and legal fees into correct line of cost report				
80-238-00	Admin Expense>Legal Fees		2,798.00	
80-239-00	Admin Expense>Accounting Fees			2,798.00
80-240-00	Admin Expense>Professional Fees			2,798.00
<b>Total</b>			<u>2,798.00</u>	<u>2,798.00</u>
<b>Reclassifying Journal Entries JE # 3</b>				
E.04				
To reclass other employee benefits into correct line of the cost report				
85-148-00	401k		1,992.00	
85-245-00	Employee Benefits Expense>Background Checks		2,127.00	
Mercum 108	Employee Food		1,993.00	
Mercum 109	Employee Relations		14,309.00	
Mercum 110	Holiday Party		1,199.00	
Mercum 117	Gifts		5,688.00	
61-882-00	Nursing Admin Expense>Health Insurance			20,857.00
61-883-00	Nursing Admin Expense>Other Benefits			607.00
69-882-00	Social Services Expense>Health Insurance			607.00
69-883-00	Social Services Expense>Other Benefits			607.00
70-882-00	Dietary Expense>Health Insurance			2,216.00
70-883-00	Dietary Expense>Other Benefits			588.00
71-882-00	Activity Expense>Health Insurance			1,257.00
71-883-00	Activity Expense>Other Benefits			831.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance			1,257.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			831.00
75-882-00	Maintenance Expense>Health Insurance			831.00
75-883-00	Maintenance Expense>Other Benefits			831.00
80-101-00	Admin Expense>Provider Tax			1,072.00
80-882-00	Admin Expense>Health Insurance			1,072.00
80-883-00	Admin Expense>Other Benefits			1,072.00
Mercum 107	Discriminatory Bonus			1,072.00
Mercum 114	Indirect COVID Expense			1,072.00
Mercum 115	Admin & General>COVID Related Expense			1,072.00
<b>Total</b>			<u>27,208.00</u>	<u>27,208.00</u>
<b>Reclassifying Journal Entries JE # 4</b>				
D.01 lab Leased Equipment				
To reclass leased equipment to correct line of cost report				
Mercum 118	Equipment Lease		19,459.00	
80-208-00	Admin Expense>Equip-Rental			19,459.00
<b>Total</b>			<u>19,459.00</u>	<u>19,459.00</u>
<b>Reclassifying Journal Entries JE # 6</b>				
K.03				
To reclass startup cost expenses to correct line of cost report				
14-252-00	Fixed Assets>Startup Costs		4,931.00	
14-305-00	Fixed Assets>Sales Use Tax			4,931.00
<b>Total</b>			<u>4,931.00</u>	<u>4,931.00</u>
<b>Reclassifying Journal Entries JE # 6</b>				
N.03a				
To reclass cell phone expense into correct line of the cost report				
Mercum 102	Cell Phone		208.00	
80-231-00	Admin Expense>Telephone			208.00
<b>Total</b>			<u>208.00</u>	<u>208.00</u>
<b>Reclassifying Journal Entries JE # 7</b>				
D.01 Tab (O)				
To reclass subscriptions				
Mercum 113	Subscriptions		1,056.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,056.00
<b>Total</b>			<u>1,056.00</u>	<u>1,056.00</u>
<b>Reclassifying Journal Entries JE # 8</b>				
N.02a				
To reclass Workers Compensation PY adjustments to the correct line on the Cost Report				
61-881-00	Nursing Admin Expense>Workers Comp		66,843.00	
Mercum 122	Reversal of PY Income			66,843.00
<b>Total</b>			<u>66,843.00</u>	<u>66,843.00</u>
<b>Reclassifying Journal Entries JE # 9</b>				
N.02a				
To reclass Payroll Taxes to the correct line on the Cost Report				
Mercum 123	ERC>Reversal of Payroll Taxes		40,313.00	
61-880-00	Nursing Admin Expense>Payroll Taxes			40,313.00
<b>Total</b>			<u>40,313.00</u>	<u>40,313.00</u>
<b>Reclassifying Journal Entries JE # 10</b>				
N.02a				
To reclass an audit adjustment from Depreciation Expense to the correct line on the Cost Report				
82-000-00	Depreciation Expense		83,788.00	
Mercum 121	Reversal of PY Depreciation Expense			83,788.00
<b>Total</b>			<u>83,788.00</u>	<u>83,788.00</u>
<b>Reclassifying Journal Entries JE # 11</b>				
D.03				
To reclass Consultants to the correct line on the cost report				
80-212-00	Nursing Expense>Clinical Consultants		101,823.00	
80-700-08	Nursing Expense>Contracted Services>Other			101,823.00
<b>Total</b>			<u>101,823.00</u>	<u>101,823.00</u>
<b>Reclassifying Journal Entries JE # 12</b>				
D.01 (O)				
To reclass CAHCF to the correct line on the cost report				
80-204-00	Nursing Expense>Training & Education		1,050.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,050.00
<b>Total</b>			<u>1,050.00</u>	<u>1,050.00</u>
<b>Reclassifying Journal Entries JE # 13</b>				
H.02				
To reclass startup costs to the correct line of the Cost Report				
80-252-00	Admin Expense>Startup Costs		16,647.00	
Mercum 124	Other Rev>Startup Costs			16,647.00
<b>Total</b>			<u>16,647.00</u>	<u>16,647.00</u>



Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/17/2024  
 Run Date: 1/17/2024

Provider Name: WAT OPCO Medicaid Cost Report  
 Provider Number: 2433  
 Period Ended: 9/30/23

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:**