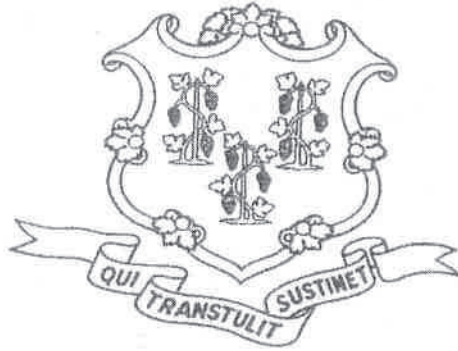


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) RegalCare at New Haven	
Address (No. & Street, City, State, Zip Code) 181 Clifton St, New Haven, CT 06513	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2351	RHNS	(Specify)	Medicare Provider 07-5397
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Medicaid Provider Numbers:	CCNH 8177	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility RegalCare at New Haven		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 181 Clifton St, New Haven, CT 06513				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/19/2022	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-907-3550		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) RegalCare at New Haven		Address (No. & Street, City, State, Zip) 181 Clifton St, New Haven, CT 06513		
License Numbers:	CCNH 2351	RHNS	(Specify)	Medicare Provider No. 07-5397
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
N/A				
Administrator				
Name of Administrator Stella Akopyants		Nursing Home Administrator's License No.:	1780	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2021	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of	
RegalCare at New Haven	2351	9/30/2021	4	37	
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>					
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>If "Yes," provide the following information:</p>					
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report	Actual Cost to the Related Party
		Yes	No %**		
Regal Care OP Holding Company, LLC	169 Highland Ave Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Line of Credit Interest	38,817
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy & COVID Therapy	281,740
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech therapy	104,989
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	212,824
		<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp	208,618
		<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	1,379,868
		<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	19,240
		<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance	97,972
		<input type="radio"/>	<input checked="" type="radio"/>	Intercompany Loan	

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2021	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 (See listing page 13)		
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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended		Page	of	
RegalCare at New Haven		2351		9/30/2021		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
N/A	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***								

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Roth&Co CPAs & Consultants 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive 8th Floor, New Haven, CT 06510 1428 36th Street #200, Brooklyn, NY 11218
---	---

Services Provided by This Firm (*describe fully*)

1 Preparation and filing of cost reports / reimbursement advisory services	\$ 22,153
2 Monthly retainer fee	\$ 14,767
3	\$
4	\$
	Charge for Services Provided
	\$ 36,920

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 1 Treasurer of CT 2 Kaufman Borgeest & Ryan LLP 3 CNH Finance 4 American Arbitration Association 5 Various See Attachment	Telephone Number 860-702-3000 203-557-5700 301-961-1945 212-484-4000 Various
---	---

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

- 1 55 Elm St #2, Hartford, CT 06106
2 1010 Washington Blvd, Stamford, CT, 06901
3 3 Bethesda Metro Center #723, Bethesda, MD
4 150 E 42nd St 17th Floor, New York, NY 10017
5 Various

Services Provided by This Firm (*describe fully*)

1 Conservatorship (Disallowed on Pg 28)	\$ 1,500
2 Carl Brown case work	\$ 2,376
3 Legal fees for line of credit (Disallowed on Pg 28)	\$ 1,300
4 Administration Fee	\$ 3,075
5 Various See Attachment (\$330 Disallowed on Pg 28)	\$ 1,883
	Charge for Services Provided
	\$ 10,134

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

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2021	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Thadd A. Gnocchi		860-533-9002	
2	Murtha Cullina LLP		203-772-7700	
3	Novack Burnbaum Crystal LLP		212-682-4002	
4	Sheriff		N/A	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	114 South Farms Drive, Manchester, Connecticut 06040			
2	265 Church St, New Haven, CT 06510			
3	675 3rd Ave, New York, NY 10017			
4	N/A			
Services Provided by This Firm (<i>describe fully</i>)				
1	NEHC union vs. NH		\$	700
2	General health regulatory		\$	499
3	General Legal Services		\$	354
4	Conservatorship (Disallowed on Pg 28)		\$	330
			Charge for Services Provided	
			\$	1,883

Schedule of Resident Statistics

Name of Facility RegalCare at New Haven	License No. 2351		Report for Year Ended 9/30/2021				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30	
					Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	150	150			150			
B. On last day of THIS report period	150	150					150	150
2. Number of Residents								
A. As of midnight of PREVIOUS report period	145	145			145			
B. As of midnight of THIS report period	134	134					134	134
3. Total Number of Days Care Provided During Period								
A. Medicare	6,732	6,732			5,139		1,593	1,593
B. Medicaid (Conn.)	43,235	43,235			32,416		10,819	10,819
C. Medicaid (other states)								
D. Private Pay	73	73			73			
E. State SSI for RCH								
F. Other (Specify) HMO & Hospice	338	338			243		95	95
G. Total Care Days During Period (3A thru F)	50,378	50,378			37,871		12,507	12,507
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	885	885			781		104	104
B. Other Bed Reserve Days	1	1			1			
5. Total Resident Days (3G + 4A + 4B)	51,264	51,264			38,653		12,611	12,611

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at New Haven			License No. 2351			Report for Year Ended 9/30/2021			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 (1)	RHNS (2)	(Specify) (3)	Lost (1) (2) (3)			Gained (1) (2) (3)			CCNH	RHNS	(Specify)	
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	14		118		2								
Per Diem Rate													
a. One bed rm.	Var		303.41		382.00								
b. Two bed rms.	Var		303.41		328.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								3,189	3,189				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								617	617				
2. Restorative Treatments								5,550	5,550				
C. Other								7,182	7,182				
D. Total Physical Therapy Treatments								16,538	16,538				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								774	774				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								126	126				
2. Restorative Treatments								1,130	1,130				
C. Other								816	816				
D. Total Speech Therapy Treatments								2,846	2,846				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,710	1,710				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								463	463				
2. Restorative Treatments								4,166	4,166				
C. Other								6,668	6,668				
D. Total Occupational Therapy Treatments								13,007	13,007				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at New Haven	2351	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)						
	125,833	1,789				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
	13,033	244				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)						
	234,016	13,934				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
	74,465	2,848				
c. Dietary Workers						
	487,113	39,260				
6. Housekeeping Service						
a. Head Housekeeper						
	44,073	2,086				
b. Other Housekeeping Workers						
	477,333	36,900				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
	54,925	2,375				
b. Other Maintenance Workers						
	144,630	7,603				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
	111,189	7,213				
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						
	245,382	4,179				
b. RN						
1. Direct Care						
	422,458	5,184				
2. Administrative**						
	483,639	25,407				
c. LPN						
1. Direct Care						
	2,063,038	90,889				
2. Administrative**						
d. Aides and Attendants						
	2,496,444	190,371				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers						
	92,280	4,744				
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						
	95,120	4,091				
n. Marketing						
	72,448	833				
o. Other (Specify)						
See Attached Schedule						
	74,090	4,053				
<i>A-13. Total Salary Expenditures</i>						
	7,811,509	444,003				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 48,343	2,359				
Rehab Aides	25,747	1,694				
Total	\$ 74,090	4,053	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Insertion (Disallowed on Pg 28a)	\$ 13,255	No Hours				
Respiratory Therapist (Disallowed on Pg 28a)	2,012	9				
MDS Coordinator	21,500	8				
COVID Related Therapy	1,750	No Hours				
Total	\$ 38,517	17	\$ -	-	\$ -	-

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2021		Name and Address of All Other Employment**	Page 11	of 37
		Total Hours Worked	Line Where Claimed on Page 10			
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Compensation Received
Section I - Operators/Owners						
Corinne DiBacco	Non-discriminatory	Nursing Admin	598	A12b2	See Attachment	
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).						

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

Regalcare Entities

Allocation of Related Party Shared Salary for Corrine DiBacco

9/30/2021

Page 11a

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

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

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

Name of Facility (as licensed) RegalCare at New Haven		License No. 2351		Report for Year Ended 9/30/2021		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Michael Bell (10/1/20 - 1/8/21)	25,627		Non-discriminatory	Administrator	485	A2			
Stella Akopyants (1/11/21 - 9/30/21)	100,206		Non-discriminatory	Administrator	1,304	A2			
Section IV - Assistant Administrators									
Freddie Diaz (8/30/21 - 9/30/21)	12,058		Non-discriminatory	Assistant Administrator	185	A3			
Angelique McDowell (12/7/20 - 12/31/20)	975		Non-discriminatory	Assistant Administrator	59	A3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at New Haven	2351	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	88,588	1,959				
2. Dentist	8,160	103				
3. Pharmacist	16,259	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	279,990	4,101				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	144				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	104,989	1,521				
b. Other						
10. Occupational Therapist						
a. Resident Care	212,824	3,268				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	239,380	2,549				
2. Administrative***						
b. LPN						
1. Direct Care	15,315	212				
2. Administrative***						
c. Aides	6,200	237				
d. Other						
12. Other (Specify)						
See Attached Schedule	38,517	17				
B-13 Total Fees Paid in Lieu of Salaries	1,046,222	14,111				

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at New Haven		2351	9/30/2021	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
NutraCo, 5691 Brookfield Cir W, Fort Lauderdale, FL 33312	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	PT, ST, OT & COVID Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management, 174 Scott Road, Prospect, CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products, 101 North Plains Industrial Rd, 1 B Suite 1, Wallingford, CT	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting- PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Anuruddha Walalyadda, 12 Cooke Road, Wallingford, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford CT 06614	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tiffany Bailey, 114 State Street, Apt 208, Bridgeport, CT 06604	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, 494 Broad Street, Suite 302, Newark, NJ 07102	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tempositions, 622 3rd Ave- 39th floor, new york, NY 10017	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Elaine Barclay, N/A	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Five Star Care, 410 Melville Ave, Lakewood NJ 08701	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norton and Associates, 34 Elm Street, Cohasset, MA 02025	Contract RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SnapMedTech Inc, 675 Ponce De Leon Avenue, Ste 8500, Atlanta, GA 30308	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC 653 Main Street, Plantsville, CT 06479	Contract RNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at New Haven	2351	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 208,618	208,618			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 678,111	678,111			
5. Health Insurance	\$ 1,379,868	1,379,868			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 448,752	448,752			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 171,940	171,940			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 36,920	36,920			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 10,134	10,134			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 21,421	21,421			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 13,916	13,916			
2. Cellular Phones	\$ 3,021	3,021			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 160	160			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 927,130	927,130			
Subtotal	\$ 3,899,991	3,899,991			

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

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 8,790		
Training Fund>Union	58,150		
COVID Related Expense	105,000		
Total	\$ 171,940	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at New Haven	2351	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,899,991	3,899,991			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,096	1,096			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 37,721	37,721			
5. Education Expenses Related to Seminars and Conventions	\$ 1,903	1,903			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>)	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 996	996			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)***	\$ 22,870	22,870			
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,434	2,434			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$ 350	350			
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 900	900			
10. Contributions***	\$				
See Attached Schedule					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 337,872	337,872			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>)	\$ 156,188	156,188			
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$ 4,462,321	4,462,321			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 22,870		
Total Other Advertising	\$ 22,870	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 350		
Total Dues	\$ 350	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Resident Missing Items (Disallowed on Pg 28a)	\$ 104		
Supplies>COVID19	18		
Licenses	3,429		
Fines, Penalties & Settlements (Disallowed on Pg 28a)	31,995		
Bank Charges (\$49,738 Disallowed on Pg 28a)	73,012		
Discriminatory Bonus (Disallowed on Pg 28a)	44,089		
Employee Food (Disallowed on Pg 28a)	701		
Employee Relations (Disallowed on Pg 28a)	2,840		
Total Other Administrative and General	\$ 156,188	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at New Haven		2351	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 327,798	327,798			
2.	Non-Food Supplies	\$ 31,174	31,174			
3.	Other (Specify) _____ Dietary Minor Equipment and Supplies	\$ 2,381	2,381			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 361,353	361,353			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven	2351	9/30/2021	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Other Laundry Supplies	\$	6,635	6,635	
3D. Total Laundry Expenditures (3a + b + c)	\$	6,635	6,635	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at New Haven		2351	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc. .</i>)	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>) Other Housekeeping Supplies	\$	44,114	44,114		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	44,114	44,114		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from McKesson	\$	229,511	229,511		
b.	Medicine Cabinet Drugs	\$	3,514	3,514		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	5,868	5,868		
f.	X-rays and Related Radiological Procedures***	\$	9,223	9,223		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	33,595	33,595		
i.	Recreation	\$	9,734	9,734		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (<i>Specify</i>)**** See Attached Schedule	\$	296,791	296,791		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	588,236	588,236		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Nursing Expense>Supplies	\$ 162,975		
Nursing Expense>Supplies>COVID19	49,589		
Nursing Expense>Sanitation & Incineration	759		
Nursing Expense>Equip-Rental (\$47,054 Disallowed on Pg 29a)	63,413		
Nursing Expense>Data Processing	16,957		
Nursing Expense>Data Processing>COVID19	3,011		
Indirect COVID Expense	87		
Total Other Resident Care	\$ 296,791	\$ -	\$ -

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

Name of Facility RegalCare at New Haven		License No. 2351	Report for Year Ended 9/30/2021	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
All American Waste	P.O box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	Disposal	36,371			22 6f
On-Time IT	154 Spring St, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	IT	18,493			16 m11
Calixto Landscaping	PO Box 542, West Haven CT 06516	<input type="radio"/>	<input checked="" type="radio"/>	Snow Removal / Landscaping	29,282			22 6f
Caretech	123 McDonald Ave, Bklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Purchasing service	16,800			16 m11
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Fiscal Services	191,900			16 m11
USA Risk Management	SW Washington, DC 20250	<input type="radio"/>	<input checked="" type="radio"/>	Risk Management Services	12,061			16 m11
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at New Haven	2351	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 30,614	30,614				
b. Heat	\$ 16,695	16,695				
c. Light & Power	\$ 289,723	289,723				
d. Water	\$ 80,634	80,634				
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$ 113,890	113,890				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 531,556	531,556				
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 2,790	2,790				
d. Movable Equipment	\$ 21,122	21,122				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 23,912	23,912				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$ 5,329	5,329				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 19,166	19,166				
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 24,495	24,495				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 398,895	398,895				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 83,974	83,974				
c. Personal property taxes	\$ 8,565	8,565				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 539,841	539,841				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Maintenance Expense>Supplies	\$ 15,817		
Maintenance Expense>Minor Equip & Supplies	10,161		
Maintenance Expense>Sanitation & Incineration	36,371		
Maintenance Expense>Equip-Rental	235		
Maintenance Expense>Extermination	2,454		
Maintenance Expense>Snow Removal	16,190		
Maintenance Expense>Landscaping	13,092		
Maintenance Expense>Fire Drill	5,177		
Maintenance Expense>Contracted Service	4,926		
Maintenance Expense>Contracted Service>COVID19	4,467		
Maintenance Expense>Security>Strike	5,000		
Total Other Repairs and Maintenance	\$ 113,890	\$ -	\$ -

Depreciation Schedule

Name of Facility RegalCare at New Haven		License No. 2351		Report for Year Ended 9/30/2021					Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
A. Land Improvements										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
A-4. Subtotal										
B. Building and Building Improvements										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
B-4. Subtotal										
C. Non-Movable Equipment										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Movable Equipment										
1. Motor Vehicles (Specify name, model and year of each vehicle)										
a.										
b.										
c.										
d.										
2. Movable Equipment										
a. Acquired prior to this report period										
b. Disposals (attach schedule)										
c. Acquired during this report period (attach schedule)										
D-3. Subtotal										
E. Total Depreciation										
								21,122		
								23,912		

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Building Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/1/2021	thermistor replacement	\$ 596	10	\$ 60
2/1/2021	replaced heater	1,118	10	112
Total additions for Non-Movable Equipmen		\$ 1,714		\$ 172 *
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/4/2020	fax and additional phones	2,000	10	200
1/1/2021	nursing office shredder	1,892	5	378
1/1/2021	housekeeping carts 4 carts at 219.31/cart	933	10	93
1/1/2021	crash carts	578	10	58
3/1/2021	motor, timer, micro switch	1,322	5	264
7/1/2021	Grill	2,744	10	274
10/1/2020	drawer bedside cabinet	841	15	56
10/1/2020	Electric bed, head and foot board and rails	250	10	25
10/6/2020	function hand control and mattresses	897	10	90
11/1/2020	single maglock, surface mount box and power supply, dortronics keypad	18,740	10	1,874
11/1/2020	electric bed	1,000	10	100
12/2/2020	pressure reduction mattress	697	5	139
1/1/2021	transmitter bands, flags, flower	1326.9	5	265
1/14/2021	transmitter band, tester, flower, and flag	1,544	5	309
2/1/2021	touchpad exit controllers	942	5	188
3/11/2021	pressure reduction mattresses	839	5	168
3/15/2021	pressure reduction mattresses w/ barrier	943	5	189
10/4/2020	scanning camera	700	5	140
12/8/2020	desktop setup	822	5	164
3/1/2021	lenovo ideapad, HP laserjet printer	1,627	5	325
1/1/2021	window installation	52	5	10
Total additions for Movable Equipmen		\$ 40,690		\$ 5,309 *
Deletions:				
11/1/2020	function hand control for beds	\$ (1,757)		
Total deletions for Movable Equipmen		\$ (1,757)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/4/2020	clogged pipe, replaced part	\$ 1,595	25	\$ 64
1/1/2021	replaced sink	2,360	20	118
1/26/2021	replaced vertical rod on patio door	1,418	10	142
3/1/2021	replaced directional switch on car and returned to service	925	15	62
3/1/2021	installed new thermostats	1,115	10	111
5/4/2021	Roofing	8,133	15	542
7/1/2021	Replaced Condenser Fan Motor	5,434	10	543
9/24/2021	removal of fence, replace 3 panels of wood fence	2,500	10	250
Total additions for Leasehold Improvemen		\$ 23,480		\$ 1,832 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2021		Page 24	of 37
		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
Item	Length of Amortization	Cost to Be Amortized			Totals
Date of Acquisition					
Month	Year				
A. Organization Expense					
1. Deferred Financing Costs	Var	53,286	S/L	6,217	
2.					
3.					
A-4. Subtotal					6,217
B. Mortgage Expense					
1.					
2.					
3.					
B-4. Subtotal					
C. Leasehold Improvements and Other					
1. Acquired prior to this report period	Var	171,613	S/L	17,334	
2. Disposals (attach schedule)					
3. Acquired during this report period (attach schedule)	Var	23,480	S/L	1,832	
C-4. Subtotal					19,166
D. Total Amortization					25,383

* Straight-line method must be used.

** Specify which of the following bases were used:

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

RegalCare at New Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV	
FF&E	fax and additional phones	10/4/2020	S/L	10	2,800	-	-	-	-	200	200	1,800	
FF&E	mailing office shredder	1/1/2021	S/L	5	1,892	-	-	-	-	378	378	1,514	
FF&E	housekeeping carts 4 carts at 219.31/cart	1/1/2021	S/L	10	933	-	-	-	-	93	93	840	
FF&E	crash carts	1/1/2021	S/L	10	578	-	-	-	-	58	58	520	
FF&E	intolor, timer, micro switch	3/1/2021	S/L	5	1,322	-	-	-	-	264	264	1,058	
FF&E	Grill	7/1/2021	S/L	10	2,744	-	-	-	-	274	274	2,470	
Medical Equipment	drawer bedside cabinet	10/1/2020	S/L	15	841	-	-	-	-	56	56	785	
Medical Equipment	Electric bed, head and foot board and rails	10/1/2020	S/L	10	250	-	-	-	-	25	25	225	
Medical Equipment	function hand control and mattresses	10/6/2020	S/L	10	897	-	-	-	-	90	90	807	
Medical Equipment	single maglock, surface mount box and power supply, dotronics keypad	11/1/2020	S/L	10	18,740	-	-	-	-	1,874	1,874	16,866	
Medical Equipment	electric bed	11/1/2020	S/L	10	1,000	-	-	-	-	100	100	900	
Medical Equipment	pressure reduction mattress	12/2/2020	S/L	5	697	-	-	-	-	139	139	558	
Medical Equipment	transmitter bands, flags, flower	1/1/2021	S/L	5	1,327	-	-	-	-	265	265	1,062	
Medical Equipment	transmitter band, tester, flower, and flag	1/14/2021	S/L	5	1,544	-	-	-	-	309	309	1,235	
Medical Equipment	touchpad exit controllers	2/1/2021	S/L	5	942	-	-	-	-	188	188	754	
Medical Equipment	pressure reduction mattresses	3/11/2021	S/L	5	839	-	-	-	-	168	168	671	
Medical Equipment	pressure reduction mattresses w/ barrier	3/15/2021	S/L	5	943	-	-	-	-	189	189	754	
Computer Hardware	scanning camera	10/4/2020	S/L	5	700	-	-	-	-	140	140	560	
Computer Hardware	desktop setup	12/8/2020	S/L	5	822	-	-	-	-	164	164	658	
Computer Hardware	lenovo ideapad, HP laserjet printer	3/1/2021	S/L	5	1,627	-	-	-	-	325	325	1,302	
Computer Software	window installation	1/1/2021	S/L	5	52	-	-	-	-	10	10	42	
2021 Disposals													
Medical Equipment	function hand control for beds	11/1/2020	S/L		(1,757)	-	-	-	-	-	-	(351)	(1,406)
TOTAL MOVABLE EQUIPMENT 2021					38,933	-	-	-	-	5,309	4,958	33,975	
TOTAL MOVABLE EQUIPMENT					212,752	21,504	88,970	24,622	113,292	21,122	134,163	78,389	
TOTAL ASSETS					437,528	36,620	117,433	44,380	161,813	43,078	201,540	232,988	
TOTAL ASSETS PER CR SCHEDULE					437,528	36,620	117,433	44,380	161,813	43,078	201,540	232,988	
TOTAL ASSETS PER TRIAL BALANCE					447,468					61,534	244,791	202,677	
VARIANCE					(9,940)	36,620	117,433	44,380	161,813	(18,456)	(40,251)	30,311	
VARIANCE DETAIL													
(ADD) CIP					10,071							10,071	
ROUNDING					-							-	
REVISED VARIANCE					131	36,620	117,433	44,380	161,813	(18,456)	(40,251)	40,382	

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

(40,382)
18,456

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

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings, 13 Freedom Drive, Lakewood, NJ	Building	03/04/16	20	398,895	

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
RegalCare at New Haven		2351	9/30/2021			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
RegalCare at New Haven		2351		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (<i>Specify</i>)				\$			
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 (<i>Specify</i>)				\$	42,478	42,478	
LOC Interest for Regalcare OP Holding / Various Non-Allo							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	42,478	42,478	
14. Insurance							
a. Insurance on Property (buildings only)				\$	19,240	19,240	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (<i>Blanket Coverage</i>)				\$			
2. Fire and Extended Coverage				\$			
3. Other (<i>Specify</i>)				\$	101,168	101,168	
General Liability / EPLI / Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	120,408	120,408	
15. Total All Expenditures (A-13 thru C-14)				\$	15,554,673	15,554,673	

D. Adjustments to Statement of Expenditures

Name of Facility RegalCare at New Haven				License No. 2351	Report for Year Ended 9/30/2021	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 72,448	72,448		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 212,824	212,824		
7.			Other - See attached Schedule	\$ 15,267	15,267		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 3,130	3,130		
11.			Telephone	\$			
12.	15	1H2	Cellular Telephone	\$ 1,581	1,581		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L1	Gifts, flowers and coffee shops	\$ 65	65		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,176	1,176		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 22,870	22,870		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 148,554	148,554		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 477,915	477,915		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	B10n	Marketing Salaries	\$ 72,448		
Total Other Salaries Adjustment			\$ 72,448	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion	\$ 13,255		
13	B12o	Respiratory Therapist	2,012		
Total Other Fees Adjustments			\$ 15,267	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Resident Missing Items	\$ 104		
16	m13	Fines, Penalties & Settlements	31,995		
16	m13	Bank Charges	49,738		
16	m13	Discriminatory Bonus	44,089		
16	m13	Employee Food	701		
16	m13	Employee Relations	2,840		
15	Var	Benefits Associated with Marketing Salary	19,087		
Total Other A&G Adjustments			\$ 148,554	\$ -	\$ -

Marketing Benefits Disallowance

Marketing Salary	72,448	Page 10
Total Salaries	7,811,509	TB Linked
Percent to Total Salaries	0.93%	
<hr/>		
Total Benefits (Pg 15, Line 1a3 - 1a6)	2,057,979	TB Linked
Marketing Benefits Disallowed	19,087	Page 28 attachment

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

	<u>Amount</u>	
Total Cell Phone Expense	3,021	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 (365 Days / 365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 1,440	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,581</u></u>	

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

Name of Facility			License No.	Report for Year Ended	Page	of	
RegalCare at New Haven			2351	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 477,915	477,915		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 229,511	229,511		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 9,223	9,223		
30.	20	5h	Laboratory	\$ 33,595	33,595		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,868	5,868		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 51,352	51,352		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 5,329	5,329		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 3,661	3,661		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 76,665	76,665		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 893,119	893,119		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	Nursing Expense>Equip-Rental	\$ 47,054		
20	5i	Cable Television Disallowance (See Attached)	4,298		
Total Other Ancillary Costs			\$ 51,352	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization	\$ 5,329		
Total Other Property Adjustments			\$ 5,329	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Various Non-Allowable Interest	\$ 3,661		
Total Other Adjustments			\$ 3,661	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev>Medical Records	\$ 1,024		
30	IV 8	Admin Expense>Late Fees	75,641		
Total Other Adjustments			\$ 76,665	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

RegalCare at New Haven, LLC
Disallowance Schedule for Cable TV
September 30, 2021

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 7,898	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100.00%</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 4,298</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at New Haven	2351	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,402,905	12,402,905				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 4,258,946	4,258,946				
b. Medicare Room and Board Contractual Allowance **	\$ 3,268	3,268				
4. a. Private-Pay Residents and Other	\$ 153,050	153,050				
b. Private-Pay Room and Board Contractual Allowance **	\$ (355)	(355)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 227,555	227,555				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (227,555)	(227,555)				
c. Prescription Drugs - Non-Medicare	\$ 37	37				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (37)	(37)				
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	\$ 302,452	302,452				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (206,644)	(206,644)				
c. Physical Therapy - Non-Medicare	\$ 198,066	198,066				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (199,349)	(199,349)				
4. a. Speech Therapy - Medicare	\$ 144,329	144,329				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (73,034)	(73,034)				
c. Speech Therapy - Non-Medicare	\$ 110,287	110,287				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (111,309)	(111,309)				
5. a. Occupational Therapy - Medicare	\$ 255,430	255,430				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (198,539)	(198,539)				
c. Occupational Therapy - Non-Medicare	\$ 152,848	152,848				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (156,367)	(156,367)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 620	620				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 816,082	816,082				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 17,852,686	17,852,686				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 1,148	1,148				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,664,045	1,664,045				
V. Total Other Revenue (1 thru 8)	\$ 1,665,193	1,665,193				
VI. Total All Revenue (III +V)	\$ 19,517,879	19,517,879				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Other Ancillary Rev>Medicare A	\$ 984		
30 II 6a	Other Ancillary Rev>Medicare B	490		
30 II 6a	Vaccine Rev>Medicare B	744		
30 II 6a	Revenue Adjustments>Medicare A	(1,598)		
Total Other Resident Revenue - Medicare		\$ 620	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev>Other Payor	\$ 426		
30 II 6b	Other Rev>Medicaid>COVID19	482,417		
30 II 6b	Other Rev>Medicaid>Strike	330,873		
30 II 6b	Revenue Adjustments>Commercial HMO	(57)		
30 II 6b	Revenue Adjustments>Hospice	(37)		
30 II 6b	Revenue Adjustments>Medicaid	1,569		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	3,479		
30 II 6b	Revenue Adjustments>Ancillary	(2,588)		
Total Other Resident Revenue		\$ 816,082	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Security Deposit	N/A	\$ 1,140		
30 IV 5	Interest on Claims	N/A	8		
Total Interest Income			\$ 1,148	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>PPP>COVID19	\$ 1,502,900		
30 IV 8	Resident Fund Petty Cash - Non Patient Specific	2,573		
30 IV 8	Other Rev>Medical Records (Disallowed on Pg 29a)	1,024		
30 IV 8	Admin Expense>Late Fees (Disallowed on Pg 29a)	75,641		
30 IV 8	Reversal of PY Workers Comp Expenses	37,849		
30 IV 8	Accounting Credit Due to Overpayment (Do not disallow no related expenses)	44,058		
Total Other Revenue		\$ 1,664,045	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven	2351	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	416,327
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,933,823
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	310,472
a. _____				
b. _____				
c. _____				
d. See Schedule		310,472		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	14,829
Accrued>Capital Lease>Copier		12,038		
Accrued Expenses>Year End Adjustments		2,791		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,675,451
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost _____	195,093	\$	137,819
	Accum. Depreciation _____	57,274	Net	
5. Non-Movable Equipment	*Historical Cost _____	29,684	\$	16,781
	Accum. Depreciation _____	12,903	Net	
6. Movable Equipment	*Historical Cost _____	212,752	\$	78,389
	Accum. Depreciation _____	134,363	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(30,311)
F/S vs C/R NBV		(40,382)		
See Schedule		10,071		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	202,677

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 5,343
31	A5	Prepaid Expenses>Insurance	173,843
31	A5	Prepaid Expenses>Taxes	23,670
31	A5	Prepaid Expenses>Workers Comp	107,616
Total Prepaid Expenses			\$ 310,472

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 10,071
Total Other Other Fixed Assets (Itemize)			\$ 10,071

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From>Old Owner	\$ 138,177
32	D7	Due To/(From)>Medicaid	100,148
32	D7	Due To/(From)>Vendor	5,788
32	D7	Due To/(From)>Other L&E	13,147
32	D7	Due To>Old Owner	6,920
Total Other Assets			\$ 264,180

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 242,928
33	A12	Accrued Expenses>Tantkar Brokerage Fee	6,661
33	A12	Accrued Expenses>Utilities (Assumed)	(8,191)
33	A12	Accrued Expenses>Insurance - General Liability & Other	27,862
33	A12	Accrued Expenses>Insurance - Property	6,958
33	A12	Accrued Expenses>Workers Comp	119,946
33	A12	Accrued Expenses>Health Insurance	229,444
33	A12	Deferred Revenue>Medicare>COVID19	1,271,512
33	A12	Deferred Revenue>Medicaid>COVID19	187,000
Total Other Current Liabilities (Itemize)			\$ 2,084,120

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From)>Medicare A	\$ 558
34	B4	Due To/(From)>HMO	11,672
34	B4	Due To/(From)>Hospice	2,096
34	B4	Due To/(From)>Income	6,456
34	B4	Due To/(From)>Regal Realty	2,690,461
34	B4	Due To>Patient Spend Down	51,355
Total Other Current Liabilities (Itemize)			\$ 2,762,558

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven	2351	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	3,878,128
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
\$ 25,000				
2. Escrow Deposits				
\$ 357,650				
3. Organization Expense				
	*Historical Cost	53,286		
	Accum. Depreciation	53,286	Net	\$
4. Goodwill (Purchased Only)				
\$ 922,519				
5. Investments Related to Resident Care <i>(itemize)</i>				
\$				
6. Loans to Owners or Related Parties <i>(itemize)</i>				
\$ 6,737,939				
Name and Address		Amount	Loan Date	
Due To/(From)>Various		6,737,939	Var	
7. Other Assets <i>(itemize)</i>				
\$ 264,180				
See Schedule			264,180	
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 8,307,288				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 12,185,416				

* 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
RegalCare at New Haven		2351	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	849,222
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	417,907
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>)				\$	2,084,120

See Schedule					2,084,120
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,351,249

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility RegalCare at New Haven		License No. 2351	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,351,249	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$ 308,576
Name and Address of Lender		Amount	Loan Date		
Due To/(From)>Sharon, EE, Torr., WB		308,576	Var		
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 2,762,558
See Schedule					2,762,558
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 3,071,134
C. Total All Liabilities (Lines A-13 + B-5)					\$ 6,422,383

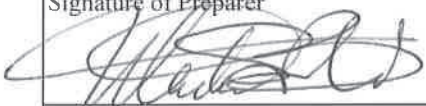
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven	2351	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(168,318)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,986,601
6. Gain or Loss for Period			\$	3,944,750
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	5,763,033
C. Total Reserves and Net Worth			\$	5,763,033
D. Total Liabilities, Reserves, and Net Worth			\$	12,185,416

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven	2351	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	1,753,267
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	19,517,879
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,573,129
D. Net Income or Deficit			\$	3,944,750
E. Balance			\$	5,698,017
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expense Per Pg 27	\$15,554,673			
F/S vs C/R Depre.	18,456			
Total Expenditures	\$15,573,129			
2. Other <i>(itemize)</i>				
Prior Period Adjustments		65,016		
F-3. Total Additions			\$	65,016
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period	09/30/21		\$	5,763,033

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at New Haven	License No. 2351	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<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 PRINCIPAL	Date Signed 2/7/22		
Printed Name of Preparer Matt Bavolack				
Address Address 555 Long Wharf Drive New Haven, CT 06510		Phone Number 203-781-9860		
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia		Phone Number 732-961-9575		
Contact Email Address tzippyk@ltccs.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at New Haven, LLC for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at New Haven, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of RegalCare at New Haven, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 19, 2022

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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
10-001-02	Cash>Clearing>Payroll	(1,416.00)			(1,416.00)	(148,336.00)
10-014-00	Cash>Petty Cash Facility	500.00			500.00	500.00
10-015-00	Cash>Petty Cash PNA	2,399.00			2,399.00	2,349.00
10-050-88	Cash>WFPayroll>New Haven	5,304.00			5,304.00	3,039.00
10-060-88	Cash>Resident Trust>New Haven	181,089.00			181,089.00	136,741.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00	5,000.00
10-080-88	Cash>WFNonGovt>New Haven	224,113.00			224,113.00	7,413.00
10-090-88	Cash>WFOperating>New Haven	(662.00)			(662.00)	29,824.00
11-102-00	Accounts Receivable>Medicare A	435,015.00			435,015.00	921,532.00
11-104-00	Accounts Receivable>Private	142,501.00			142,501.00	207,212.00
11-105-00	Accounts Receivable>HMO	2,384.00			2,384.00	113,699.00
11-109-00	Accounts Receivable>Hospice	3,211.00			3,211.00	(1,347.00)
11-111-00	Accounts Receivable>Medicaid	2,276,754.00			2,276,754.00	1,381,455.00
11-112-00	Accounts Receivable>Income	72,116.00			72,116.00	47,597.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(33,594.00)			(33,594.00)	(54,231.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	10,366.00			10,366.00	25,620.00
11-123-00	Accounts Receivable>Ancillary	25,070.00			25,070.00	61,130.00
12-000-00	Prepaid Expenses	5,343.00			5,343.00	8,034.00
12-124-00	Prepaid Expenses>Insurance	173,843.00			173,843.00	36,928.00
12-126-00	Prepaid Expenses>Taxes	23,670.00			23,670.00	23,334.00
12-881-00	Prepaid Expenses>Workers Comp	107,616.00			107,616.00	148,295.00
13-127-00	Due From>Old Owner	138,177.00			138,177.00	138,177.00
13-128-00	Due From>Vendor Security Deposits	25,000.00			25,000.00	25,000.00
14-131-00	Fixed Assets>Leasehold Improvements	194,949.00			194,949.00	171,469.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	93,478.00			93,478.00	82,296.00
14-133-00	Fixed Assets>Medical Equipment	68,844.00			68,844.00	42,581.00
14-134-00	Fixed Assets>Computer Hardware	50,050.00			50,050.00	46,901.00
14-135-00	Fixed Assets>Computer Software	11,325.00			11,325.00	11,325.00
14-136-00	Fixed Assets>CIP	10,071.00			10,071.00	0.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,901.00			1,901.00	1,849.00
15-131-00	Accum Depn>Leasehold Improvements	(61,469.00)			(61,469.00)	(41,715.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(64,463.00)			(64,463.00)	(49,063.00)
15-133-00	Accum Depn>Medical Equipment	(32,209.00)			(32,209.00)	(19,997.00)
15-134-00	Accum Depn>Computer Hardware	(43,125.00)			(43,125.00)	(35,563.00)
15-135-00	Accum Depn>Computer Software	(8,982.00)			(8,982.00)	(7,099.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(33,041.00)			(33,041.00)	(28,679.00)
15-305-00	Accum Depn>Sales Use Tax	(1,502.00)			(1,502.00)	(1,142.00)
16-000-00	Goodwill	922,519.00			922,519.00	922,519.00
17-000-00	Deferred Financing Costs	53,286.00			53,286.00	53,286.00
17-283-06	Other Assets>Escrow>Tax	19,153.00			19,153.00	19,535.00
17-283-64	Other Asset>Escrow>Replacement Reserve	309,434.00			309,434.00	309,434.00
17-283-67	Other Assets>Escrow>Insurance	29,063.00			29,063.00	29,063.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(54,174.00)			(54,174.00)	(47,957.00)
			RJE - 10	888.00	888.00	
20-000-00	Accounts Payable	(694,212.00)			(694,212.00)	(1,692,836.00)
21-149-00	Other Current Payables>Misc. PR Deduction	589.00			589.00	0.00
21-150-00	Other Current Payables>Union Dues W/H	0.00			0.00	(1,650.00)
21-350-00	Other Current Payables>Resident Funds	(181,089.00)			(181,089.00)	(136,741.00)
21-353-00	Other Current Payables>Resident Refunds	0.00			0.00	(1,192.00)
21-354-00	Other Current Payables>DTF RFMS	0.00			0.00	(1,433.00)
21-600-00	Other Current Payables>Disputed AP	25,622.00			25,622.00	(10,602.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(132.00)			(132.00)	(132.00)
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	(1,502,900.00)
23-000-00	Accrued Wages & Related	(234,512.00)			(234,512.00)	(43,102.00)
23-157-00	Accrued Expenses>PTO	(183,395.00)			(183,395.00)	(163,290.00)
24-000-00	Accrued Expenses	(242,928.00)			(242,928.00)	(249,228.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(6,661.00)			(6,661.00)	(6,661.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	12,038.00			12,038.00	7,661.00
24-158-00	Accrued Expenses>Utilities (Assumed)	8,191.00			8,191.00	8,191.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(27,862.00)			(27,862.00)	(22,163.00)
24-165-00	Accrued Expenses>Insurance - Property	(6,958.00)			(6,958.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	2,791.00			2,791.00	(631.00)
24-881-00	Accrued Expenses>Workers Comp	(119,946.00)			(119,946.00)	(146,448.00)
24-882-00	Accrued Expenses>Health Insurance	(229,444.00)			(229,444.00)	(158,742.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(1,271,512.00)			(1,271,512.00)	(962,591.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(187,000.00)			(187,000.00)	(669,417.00)

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
27-000-40	Due To/(From)>Salmon Brook	1,861.00			1,861.00	(1,588.00)
27-000-41	Due To/(From)>Sky View	4,204.00			4,204.00	0.00
27-000-50	Due To/(From)>Sharon	(26.00)			(26.00)	0.00
27-000-53	Due To/(From)>Woodlake	378.00			378.00	0.00
27-000-55	Due To/(From)>Harwich	61.00			61.00	0.00
27-000-77	Due To/(From)>TSM Holdings	0.00			0.00	(2,317.00)
27-000-78	Due To/(From)>Maplewood	0.00			0.00	(19,259.00)
27-000-82	Due To/(From)>Saugus	0.00			0.00	196.00
27-000-83	Due To/(From)>Twin Oaks	0.00			0.00	(74,843.00)
27-000-87	Due To/(From)>Torrington	(172,583.00)			(172,583.00)	(171,886.00)
27-000-89	Due To/(From)>Prospect	128,622.00			128,622.00	132,035.00
27-000-90	Due To/(From)>West Haven	19,689.00			19,689.00	9,046.00
27-000-91	Due To/(From)>Waterbury	(124,818.00)			(124,818.00)	(134,065.00)
27-000-92	Due To/(From)>Regal Care Management Group	1,456,844.00			1,456,844.00	1,452,187.00
27-000-93	Due To/(From)>RC Holdings	4,931,883.00			4,931,883.00	4,113,967.00
27-000-95	Due To/(From)>Norwich	82,729.00			82,729.00	(1,904.00)
27-000-96	Due To/(From)>New London	13,249.00			13,249.00	(6,146.00)
27-102-00	Due To/(From)>Medicare A	(538.00)			(538.00)	(4,111.00)
27-105-00	Due To/(From)>HMO	(11,672.00)			(11,672.00)	(2,111.00)
27-109-00	Due To/(From)>Hospice	(2,096.00)			(2,096.00)	0.00
27-111-00	Due To/(From)>Medicaid	100,148.00			100,148.00	101,649.00
27-112-00	Due To/(From)>Income	(6,436.00)			(6,436.00)	(6,436.00)
27-152-00	Due To/(From)>Employee	(11,149.00)			(11,149.00)	(5,807.00)
27-169-00	Due To/(From)>Regal Realty	(2,690,461.00)			(2,690,461.00)	(2,041,261.00)
27-172-00	Due To/(From)>Vendor	5,788.00			5,788.00	3,317.00
27-174-00	Due To/(From)>Other L&E	13,147.00			13,147.00	13,147.00
27-199-00	Due To>Patient Spend Down	(51,355.00)			(51,355.00)	(51,355.00)
27-315-00	Due To/(From)>Fairview at Southport	1,231.00			1,231.00	270.00
27-316-00	Due To/(From)>Fairview at Greenwich	1,569.00			1,569.00	(49.00)
27-317-00	Due To/(From)>Fairview Management	0.00			0.00	804.00
27-328-00	Due To/(From)>Michelle Cortina	13,544.00			13,544.00	0.00
27-400-00	Due to/(from)>Eli Mirlis	82,075.00			82,075.00	(168,530.00)
28-127-00	Due To>Old Owner	6,920.00			6,920.00	6,920.00
30-000-00	Retained Earnings	(1,986,601.00)			(1,986,601.00)	(233,336.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	168,318.00			168,318.00	3,782.00
40-102-00	Room & Board Revenue>Medicare A	(4,258,946.00)			(4,258,946.00)	(4,470,543.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	(3,268.00)			(3,268.00)	25,987.00
40-104-00	Room & Board Revenue>Private	(82,380.00)			(82,380.00)	(243,693.00)
40-105-00	Room & Board Revenue>HMO	(18,675.00)			(18,675.00)	(196,998.00)
40-105-14	Room & Board Revenue>HMO>Sequester	355.00			355.00	289.00
40-109-00	Room & Board Revenue>Hospice	(51,995.00)			(51,995.00)	1,483.00
40-111-00	Room & Board Revenue>Medicaid	(12,233,297.00)			(12,233,297.00)	(11,331,811.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(169,608.00)			(169,608.00)	(404,744.00)
41-102-00	Pharmacy Rev>Medicare A	(227,555.00)			(227,555.00)	(221,113.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	227,555.00			227,555.00	221,113.00
41-105-00	Pharmacy Rev>HMO	(37.00)			(37.00)	(8,857.00)
41-105-01	Pharmacy Rev>HMO>C/A	37.00			37.00	8,857.00
42-102-00	PT Revenue>Medicare A	(206,644.00)			(206,644.00)	(251,446.00)
42-102-01	PT Revenue>Medicare A>C/A	206,644.00			206,644.00	251,446.00
42-103-00	PT Revenue>Medicare B	(95,808.00)			(95,808.00)	(127,088.00)
42-105-00	PT Revenue>HMO	118.00			118.00	(5,229.00)
42-105-01	PT Revenue>HMO>C/A	1,165.00			1,165.00	5,229.00
42-111-00	PT Revenue>Medicaid	(198,184.00)			(198,184.00)	(131,977.00)
42-111-01	PT Revenue>Medicaid>C/A	198,184.00			198,184.00	131,977.00
43-102-00	OT Revenue>Medicare A	(198,539.00)			(198,539.00)	(250,256.00)
43-102-01	OT Revenue>Medicare A>C/A	198,539.00			198,539.00	250,256.00
43-103-00	OT Revenue>Medicare B	(56,891.00)			(56,891.00)	(87,547.00)
43-105-00	OT Revenue>HMO	650.00			650.00	(3,567.00)
43-105-01	OT Revenue>HMO>C/A	2,869.00			2,869.00	3,567.00
43-111-00	OT Revenue>Medicaid	(153,498.00)			(153,498.00)	(73,555.00)
43-111-01	OT Revenue>Medicaid>C/A	153,498.00			153,498.00	73,555.00
44-102-00	ST Revenue>Medicare A	(73,034.00)			(73,034.00)	(85,440.00)
44-102-01	ST Revenue>Medicare A>C/A	73,034.00			73,034.00	85,440.00
44-103-00	ST Revenue>Medicare B	(71,295.00)			(71,295.00)	(141,923.00)
44-103-01	ST Revenue>Medicare B>C/A	0.00			0.00	26,703.00
44-105-00	ST Revenue>HMO	(923.00)			(923.00)	(8,990.00)
44-105-01	ST Revenue>HMO>C/A	1,945.00			1,945.00	2,877.00
44-111-00	ST Revenue>Medicaid	(109,364.00)			(109,364.00)	(52,395.00)
44-111-01	ST Revenue>Medicaid>C/A	109,364.00			109,364.00	52,395.00
47-102-00	Other Ancillary Rev>Medicare A	(984.00)			(984.00)	(1,030.00)
47-103-00	Other Ancillary Rev>Medicare B	(490.00)			(490.00)	0.00

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47-114-00	Other Ancillary Rev>Other Payor	(426.00)			(426.00)	0.00
48-103-00	Vaccine Rev>Medicare B	(744.00)			(744.00)	0.00
51-034-34	Other Rev>PPP>COVID19	(1,502,900.00)			(1,502,900.00)	0.00
51-100-00	Other Rev>Miscellaneous	(2,573.00)			(2,573.00)	(764.00)
51-111-34	Other Rev>Medicaid>COVID19	(482,417.00)			(482,417.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(330,873.00)			(330,873.00)	0.00
51-160-00	Other Rev>Interest	(1,148.00)			(1,148.00)	0.00
51-818-00	Other Rev>Medical Records	(1,024.00)			(1,024.00)	(54.00)
52-102-00	Revenue Adjustments>Medicare A	1,598.00			1,598.00	(6,948.00)
52-105-00	Revenue Adjustments>Commercial HMO	57.00			57.00	0.00
52-109-00	Revenue Adjustments>Hospice	37.00			37.00	(18.00)
52-111-00	Revenue Adjustments>Medicaid	(1,569.00)			(1,569.00)	(99,005.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(3,479.00)			(3,479.00)	(3,193.00)
52-123-00	Revenue Adjustments>Ancillary	2,588.00			2,588.00	0.00
60-183-00	Nursing Expense>Supplies	162,975.00			162,975.00	180,692.00
60-183-34	Nursing Expense>Supplies>COVID19	49,589.00			49,589.00	56,625.00
60-204-00	Nursing Expense>Training & Education	620.00			620.00	3,822.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			1,152.00	140.00
60-205-00	Nursing Expense>Sanitation & Incineration	759.00			759.00	672.00
60-206-00	Nursing Expense>Clinical Services	112,015.00			112,015.00	115,741.00
			RJE - 1	(96,748.00)		
60-206-34	Nursing Expense>Clinical Services>COVID19	0.00			0.00	104.00
60-207-00	Nursing Expense>Repairs & Maint	2,286.00			2,286.00	2,344.00
60-208-00	Nursing Expense>Equip-Rental	63,413.00			63,413.00	45,017.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	0.00			0.00	2,711.00
60-212-00	Nursing Expense>Clinical Consultants	21,500.00			21,500.00	13,500.00
60-213-00	Nursing Expense>Transportation	1,031.00			1,031.00	3,749.00
60-230-00	Nursing Expense>Data Processing	16,957.00			16,957.00	15,292.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,011.00			3,011.00	774.00
60-700-18	Nursing Expense>Contracted Service>RN	0.00			0.00	47,243.00
60-700-34	Nursing Expense>Contracted Service>COVID19	127,944.00			127,944.00	6,426.00
			RJE - 11	(21,515.00)	106,429.00	
60-700-38	Nursing Expense>Contracted Service>Strike	132,951.00			132,951.00	0.00
60-801-80	Nursing Expense>CNA>Wages	2,491,329.00			2,491,329.00	2,475,525.00
60-801-92	Nursing Expense>CNA>PTO Accrual	5,115.00			5,115.00	17,813.00
60-805-80	Nursing Expense>LPN>Wages	2,059,539.00			2,059,539.00	2,045,288.00
60-805-92	Nursing Expense>LPN>PTO Accrual	3,499.00			3,499.00	9,283.00
60-808-80	Nursing Expense>RN>Wages	155,594.00			155,594.00	220,394.00
60-808-92	Nursing Expense>RN>PTO Accrual	(2,436.00)			(2,436.00)	796.00
60-809-80	Nursing Expense>RN Supervisor>Wages	268,226.00			268,226.00	398,959.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,074.00			1,074.00	(2,891.00)
61-750-00	Nursing Admin Expense>Medical Director	0.00			0.00	36,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	36,000.00			36,000.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	153,615.00			153,615.00	139,907.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	1,848.00			1,848.00	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	89,919.00			89,919.00	95,756.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(436.00)			(436.00)	436.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	34,085.00			34,085.00	33,470.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	633.00			633.00	146.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	210,763.00			210,763.00	219,284.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	1,878.00			1,878.00	(1,795.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	48,131.00			48,131.00	45,044.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	212.00			212.00	1,104.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	89,746.00			89,746.00	89,992.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	37,440.00			37,440.00	41,559.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	75,676.00			75,676.00	22,586.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	914.00			914.00	0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	32,266.00			32,266.00	31,113.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	238.00			238.00	544.00
61-880-00	Nursing Admin Expense>Payroll Taxes	499,864.00			499,864.00	514,079.00
61-881-00	Nursing Admin Expense>Workers Comp	153,747.00			153,747.00	166,942.00
61-882-00	Nursing Admin Expense>Health Insurance	73,502.00			73,502.00	131,866.00
61-883-00	Nursing Admin Expense>Other Benefits	1,433,434.00			1,433,434.00	0.00
			RJE - 3	(1,433,434.00)	0.00	0.00
62-000-00	Pharmacy Expense	0.00			0.00	2.00
62-145-00	Pharmacy Expense>RX	229,511.00			229,511.00	251,088.00
62-222-00	Pharmacy Expense>OTC	3,514.00			3,514.00	5,424.00
62-700-00	Pharmacy Expense>Contracted Service	16,259.00			16,259.00	16,259.00
64-223-00	Other Ancillary Expense>Oxygen	5,868.00			5,868.00	6,856.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	0.00			0.00	405.00
64-224-00	Other Ancillary Expense>Lab	33,521.00			33,521.00	28,832.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
64-224-34	Other Ancillary Expense>Lab>COVID19	74.00			74.00	1,390.00
64-225-00	Other Ancillary Expense>Radiology	8,313.00			8,313.00	7,493.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	910.00			910.00	1,040.00
64-282-80	Other ancillary expense>Rehab>Wages	25,747.00			25,747.00	0.00
65-000-00	PT Expense	279,990.00			279,990.00	280,380.00
66-000-00	OT Expense	212,824.00			212,824.00	218,890.00
67-000-00	ST Expense	104,989.00			104,989.00	108,196.00
68-700-34	Therapy Expense>Contracted Service>Covid19	1,750.00			1,750.00	0.00
68-880-00	Therapy Expense>Payroll Taxes	2,277.00			2,277.00	0.00
68-881-00	Therapy Expense>Workers Comp	707.00			707.00	0.00
68-882-00	Therapy Expense>Health Insurance	253.00			253.00	0.00
68-883-00	Therapy Expense>Other Benefits	6,549.00		(6,549.00)	0.00	0.00
			RJE - 3	(6,549.00)		
69-811-80	Social Services Expense>Director>Wages	44,067.00			44,067.00	47,683.00
69-811-92	Social Services Expense>Director>PTO Accrual	(3.00)			(3.00)	(58.00)
69-830-80	Social Services Expense>Assistant>Wages	50,455.00			50,455.00	17,747.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	601.00			601.00	(580.00)
69-880-00	Social Services Expense>Payroll Taxes	8,235.00			8,235.00	5,567.00
69-881-00	Social Services Expense>Workers Comp	2,544.00			2,544.00	1,852.00
69-882-00	Social Services Expense>Health Insurance	1,239.00			1,239.00	1,467.00
69-883-00	Social Services Expense>Other Benefits	23,730.00		(23,730.00)	0.00	1.00
			RJE - 3	(23,730.00)		
70-177-00	Dietary Expense>Supplements	24,590.00			24,590.00	34,756.00
70-178-00	Dietary Expense>Food	302,000.00			302,000.00	300,633.00
70-178-38	Dietary Expense>Food>Strike	1,208.00			1,208.00	0.00
70-183-00	Dietary Expense>Supplies	30,531.00			30,531.00	28,973.00
70-183-34	Dietary Expense>Supplies>COVID19	643.00			643.00	256.00
70-184-00	Dietary Expense>Minor Equip & Supplies	2,381.00			2,381.00	0.00
70-207-00	Dietary Expense>Repairs & Maint	1,360.00			1,360.00	1,057.00
70-811-80	Dietary Expense>Director>Wages	76,344.00			76,344.00	87,071.00
70-811-92	Dietary Expense>Director>PTO Accrual	(1,879.00)			(1,879.00)	1,455.00
70-831-80	Dietary Expense>Aide>Wages	350,698.00			350,698.00	317,900.00
70-831-92	Dietary Expense>Aide>PTO Accrual	6,370.00			6,370.00	(515.00)
70-832-80	Dietary Expense>Cook>Wages	129,965.00			129,965.00	182,494.00
70-832-92	Dietary Expense>Cook>PTO Accrual	80.00			80.00	(140.00)
70-880-00	Dietary Expense>Payroll Taxes	48,857.00			48,857.00	51,558.00
70-881-00	Dietary Expense>Workers Comp	14,999.00			14,999.00	16,566.00
70-882-00	Dietary Expense>Health Insurance	7,140.00			7,140.00	13,123.00
70-883-00	Dietary Expense>Other Benefits	139,971.00		(139,971.00)	0.00	0.00
			RJE - 3	(139,971.00)		
71-178-00	Activity Expense>Food	827.00			827.00	290.00
71-183-00	Activity Expense>Supplies	1,001.00			1,001.00	289.00
71-183-34	Activity Expense>Supplies>COVID19	8.00			8.00	0.00
71-202-00	Activity Expense>Resident Missing Items	104.00			104.00	209.00
71-700-00	Activity Expense>Contracted Service	0.00			0.00	200.00
71-811-80	Activity Expense>Director>Wages	48,382.00			48,382.00	59,117.00
71-811-92	Activity Expense>Director>PTO Accrual	(20.00)			(20.00)	20.00
71-831-80	Activity Expense>Aide>Wages	43,088.00			43,088.00	58,207.00
71-831-92	Activity Expense>Aide>PTO Accrual	830.00			830.00	1,411.00
71-880-00	Activity Expense>Payroll Taxes	8,019.00			8,019.00	10,375.00
71-881-00	Activity Expense>Workers Comp	2,478.00			2,478.00	3,321.00
71-882-00	Activity Expense>Health Insurance	1,146.00			1,146.00	2,641.00
71-883-00	Activity Expense>Other Benefits	22,970.00		(22,970.00)	0.00	0.00
			RJE - 3	(22,970.00)		
72-183-00	Housekeeping Expense>Supplies	44,114.00			44,114.00	35,133.00
72-183-34	Housekeeping Expense>Supplies>COVID19	0.00			0.00	5,785.00
72-811-80	Housekeeping Expense>Director>Wages	43,289.00			43,289.00	44,481.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	784.00			784.00	(261.00)
72-831-80	Housekeeping Expense>Aide>Wages	475,251.00			475,251.00	385,340.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	2,082.00			2,082.00	4,092.00
73-183-00	Laundry Expense>Supplies	6,635.00			6,635.00	8,331.00
73-831-80	Laundry Expense>Aide>Wages	111,510.00			111,510.00	116,897.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(321.00)			(321.00)	1,534.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	54,775.00			54,775.00	48,010.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	16,869.00			16,869.00	15,483.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,211.00			8,211.00	12,305.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	157,304.00		(157,304.00)	0.00	0.00
			RJE - 3	(157,304.00)		
75-183-00	Maintenance Expense>Supplies	15,817.00			15,817.00	9,685.00
75-183-34	Maintenance Expense>Supplies>COVID19	0.00			0.00	184.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	10,161.00			10,161.00	0.00

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75-205-00	Maintenance Expense>Sanitation & Incineration	36,371.00			36,371.00	36,784.00
75-207-00	Maintenance Expense>Repairs & Maint	26,968.00			26,968.00	17,925.00
75-208-00	Maintenance Expense>Equip-Rental	235.00			235.00	0.00
75-217-00	Maintenance Expense>Extermination	2,454.00			2,454.00	2,437.00
75-218-00	Maintenance Expense>Snow Removal	16,190.00			16,190.00	4,620.00
75-219-00	Maintenance Expense>Landscaping	13,092.00			13,092.00	4,108.00
75-220-00	Maintenance Expense>Fire Drill	5,177.00			5,177.00	3,165.00
75-700-00	Maintenance Expense>Contracted Service	23,419.00		(18,493.00)	4,926.00	20,762.00
			RJE - 8	(18,493.00)		
75-700-34	Maintenance Expense>Contracted Service>COVID19	4,467.00			4,467.00	19,771.00
75-811-80	Maintenance Expense>Director>Wages	55,060.00			55,060.00	41,663.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(135.00)			(135.00)	257.00
75-829-80	Maintenance Expense>Staff>Wages	144,251.00			144,251.00	122,959.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	379.00			379.00	2,093.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00			5,000.00	0.00
75-838-80	Maintenance Expense>Security Desk>Wages	99,038.00			99,038.00	96,740.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(140.00)			(140.00)	(98.00)
75-880-00	Maintenance Expense>Payroll Taxes	25,927.00			25,927.00	23,053.00
75-881-00	Maintenance Expense>Workers Comp	7,975.00			7,975.00	7,539.00
75-882-00	Maintenance Expense>Health Insurance	3,810.00			3,810.00	5,928.00
75-883-00	Maintenance Expense>Other Benefits	74,480.00		(74,480.00)	0.00	0.00
			RJE - 3	(74,480.00)		
76-227-00	Utility Expense>Gas	16,695.00			16,695.00	19,521.00
76-228-00	Utility Expense>Electric	289,723.00			289,723.00	299,435.00
76-229-00	Utility Expense>Water/Sewer	80,634.00			80,634.00	86,766.00
80-101-00	Admin Expense>Provider Tax	927,130.00			927,130.00	938,606.00
80-162-00	Admin Expense>Insurance - General Liability & Other	97,972.00			97,972.00	85,757.00
80-163-00	Admin Expense>Insurance - EPLI	2,923.00			2,923.00	2,128.00
80-164-00	Admin Expense>Surety Bond	273.00			273.00	500.00
80-165-00	Admin Expense>Insurance - Property	19,240.00			19,240.00	12,873.00
80-183-00	Admin Expense>Supplies	17,006.00			17,006.00	10,898.00
80-183-34	Admin Expense>Supplies>COVID19	18.00			18.00	341.00
80-183-38	Admin Expense>Supplies>Strike	590.00			590.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	1,428.00			1,428.00	0.00
80-208-00	Admin Expense>Equip-Rental	2,346.00			2,346.00	1,937.00
80-208-34	Admin Expense>Equip-Rental>COVID19	51.00			51.00	0.00
80-209-00	Admin Expense>Postage	2,434.00			2,434.00	1,952.00
80-210-00	Admin Expense>Internet	1,925.00			1,925.00	2,100.00
80-230-00	Admin Expense>Data Processing	92,514.00			92,514.00	80,391.00
80-231-00	Admin Expense>Telephone	16,937.00		(3,021.00)	13,916.00	14,811.00
			RJE - 2	(3,021.00)		
80-232-00	Admin Expense>Cable TV	7,898.00			7,898.00	8,000.00
80-233-00	Admin Expense>Seminars	131.00			131.00	0.00
80-234-00	Admin Expense>Licenses	3,429.00			3,429.00	1,137.00
80-235-00	Admin Expense>Dues & Subscriptions	1,250.00		(900.00)	350.00	1,175.00
			RJE - 5	(900.00)		
80-236-00	Admin Expense>Travel	1,855.00			1,855.00	3,904.00
80-236-04	Admin Expense>Travel>Allowable	4,305.00			4,305.00	8,252.00
80-236-34	Admin Expense>Travel>COVID19	28.00			28.00	50.00
80-236-38	Admin Expense>Travel>Strike	31,533.00			31,533.00	0.00
80-237-00	Admin Expense>Meals & Ent	65.00			65.00	0.00
80-238-00	Admin Expense>Legal Fees	7,451.00		2,652.00	10,103.00	16,556.00
			RJE - 6	2,652.00		
80-238-34	Admin Expense>Legal Fees>COVID19	31.00			31.00	0.00
80-239-00	Admin Expense>Accounting Fees	44,940.00		(11,598.00)	33,342.00	52,822.00
			RJE - 6	744.00		
			RJE - 7	(56,400.00)		
			RJE - 9	44,058.00		
80-239-34	Admin Expense>Accounting Fees>COVID19	3,578.00			3,578.00	544.00
80-240-00	Admin Expense>Professional Fees	145,657.00		53,004.00	198,661.00	184,015.00
			RJE - 6	(3,396.00)		
			RJE - 7	56,400.00		
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00			8,000.00	0.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	31,995.00			31,995.00	0.00
80-243-00	Admin Expense>Late Fees	(75,641.00)			(75,641.00)	38,407.00
80-244-00	Admin Expense>Bank Fees	73,012.00			73,012.00	73,140.00
80-245-38	Admin Expense>Background Checks>Strike	3,472.00			3,472.00	0.00
80-247-00	Admin Expense>Corporate Tax	160.00			160.00	300.00
80-249-00	Admin Expense>Recruiting	996.00			996.00	943.00
80-250-00	Admin Expense>Marketing & Advertising	22,589.00			22,589.00	19,194.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	281.00			281.00	2,280.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
80-700-00	Admin Expense>Contracted Service	17,874.00		18,493.00	36,367.00	19,815.00
			RJE - 8	18,493.00		
80-700-34	Admin Expense>Contracted Service>COVID19	405.00			405.00	0.00
80-811-80	Admin Expense>Director>Wages	125,833.00			125,833.00	62,758.00
80-812-80	Admin Expense>Assistant Director>Wages	13,469.00			13,469.00	40,006.00
80-840-80	Admin Expense>Business Office>Wages	136,181.00			136,181.00	129,045.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(1,063.00)			(1,063.00)	970.00
80-842-80	Admin Expense>Marketing>Wages	72,448.00			72,448.00	72,647.00
80-880-00	Admin Expense>Payroll Taxes	30,157.00			30,157.00	26,523.00
80-881-00	Admin Expense>Workers Comp	9,299.00			9,299.00	8,505.00
80-882-00	Admin Expense>Health Insurance	4,305.00			4,305.00	6,778.00
80-883-00	Admin Expense>Other Benefits	86,761.00		(86,761.00)	0.00	0.00
			RJE - 3	(86,761.00)		
85-100-00	Employee Benefits Expense>Miscellaneous	0.00			0.00	(100.00)
85-100-34	Employee Benefits Expense>Miscellaneous>Covid19	0.00			0.00	100.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		58,150.00	58,150.00	57,000.00
			RJE - 3	58,150.00		
85-245-00	Employee Benefits Expense>Background Checks	0.00		5,318.00	5,318.00	957.00
			RJE - 3	5,318.00		
85-255-79	Employee Benefits Expense>Pension>Union	0.00		448,752.00	448,752.00	437,698.00
			RJE - 3	448,752.00		
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		1,280,262.00	1,280,262.00	1,243,030.00
			RJE - 3	1,280,262.00		
91-121-00	Property Expense>Rent	398,895.00			398,895.00	414,833.00
91-161-00	Property Expense>RE Taxes	83,974.00			83,974.00	89,674.00
91-261-00	Property Expense>Personal Prop Taxes	8,565.00			8,565.00	6,452.00
92-000-00	Depreciation Expense	61,534.00			61,534.00	55,370.00
93-000-00	Amortization Expense	6,217.00		(888.00)	5,329.00	10,657.00
			RJE - 10	(888.00)		
94-000-00	Interest Expense	42,478.00			42,478.00	100,958.00
98-999-99	Prior Period Adjustment	(37,849.00)			(37,849.00)	0.00
Marcum 101	Dentist	0.00		8,160.00	8,160.00	0.00
			RJE - 1	8,160.00		
Marcum 102	Cell Phone	0.00		3,021.00	3,021.00	0.00
			RJE - 2	3,021.00		
Marcum 107	Discriminatory Bonus	0.00		44,089.00	44,089.00	39,688.00
			RJE - 3	44,089.00		
Marcum 108	Employee Food	0.00		701.00	701.00	1,178.00
			RJE - 3	701.00		
Marcum 109	Employee Relations	0.00		2,840.00	2,840.00	832.00
			RJE - 3	2,840.00		
Marcum 110	Holiday Party	0.00			0.00	2,333.00
Marcum 113	Subscriptions	0.00		900.00	900.00	0.00
			RJE - 5	900.00		
Marcum 114	Indirect COVID Expense	0.00		87.00	87.00	7,093.00
			RJE - 3	87.00		
Marcum 115	Admin & General>COVID Related Expense	0.00		105,000.00	105,000.00	14,250.00
			RJE - 3	105,000.00		
Marcum 116	Contracted Dietician	0.00		88,588.00	88,588.00	0.00
			RJE - 1	88,588.00		
Marcum 117	Accounting Credit Due to Overpayment	0.00		(44,058.00)	(44,058.00)	0.00
			RJE - 9	(44,058.00)		
Marcum 118	Contract LPNs	0.00		15,315.00	15,315.00	0.00
			RJE - 11	15,315.00		
Marcum 119	Contract CNAs	0.00		6,200.00	6,200.00	0.00
			RJE - 11	6,200.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
80-811-80	Admin Expense>Director>Wages	125,833.00		0.00	125,833.00	62,758.00
Subtotal [2]	Administrators	125,833.00		0.00	125,833.00	62,758.00
Subgroup : [3]	Assistant Administrator					
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(436.00)		0.00	(436.00)	436.00
80-812-80	Admin Expense>Assistant Director>Wages	13,469.00		0.00	13,469.00	40,006.00
Subtotal [3]	Assistant Administrator	13,033.00		0.00	13,033.00	40,442.00
Subgroup : [4]	Other Administrative Salaries					
75-838-80	Maintenance Expense>Security Desk>Wages	99,038.00		0.00	99,038.00	96,740.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(140.00)		0.00	(140.00)	(98.00)
80-840-80	Admin Expense>Business Office>Wages	136,181.00		0.00	136,181.00	129,045.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(1,063.00)		0.00	(1,063.00)	970.00
Subtotal [4]	Other Administrative Salaries	234,016.00		0.00	234,016.00	226,657.00
Subgroup : [5B]	Food Service Supervisor					
70-811-80	Dietary Expense>Director>Wages	76,344.00		0.00	76,344.00	87,071.00
70-811-92	Dietary Expense>Director>PTO Accrual	(1,879.00)		0.00	(1,879.00)	1,455.00
Subtotal [5B]	Food Service Supervisor	74,465.00		0.00	74,465.00	88,526.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	350,698.00		0.00	350,698.00	317,900.00
70-831-92	Dietary Expense>Aide>PTO Accrual	6,370.00		0.00	6,370.00	(615.00)
70-832-80	Dietary Expense>Cook>Wages	129,965.00		0.00	129,965.00	182,494.00
70-832-92	Dietary Expense>Cook>PTO Accrual	80.00		0.00	80.00	(140.00)
Subtotal [5C]	Dietary Workers	487,113.00		0.00	487,113.00	499,739.00
Subgroup : [6A]	Head Housekeeper					
72-811-80	Housekeeping Expense>Director>Wages	43,289.00		0.00	43,289.00	44,481.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	784.00		0.00	784.00	(261.00)
Subtotal [6A]	Head Housekeeper	44,073.00		0.00	44,073.00	44,220.00
Subgroup : [6B]	Other Housekeeping Workers					
72-831-80	Housekeeping Expense>Aide>Wages	475,251.00		0.00	475,251.00	385,340.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	2,082.00		0.00	2,082.00	4,092.00
Subtotal [6B]	Other Housekeeping Workers	477,333.00		0.00	477,333.00	389,432.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	55,060.00		0.00	55,060.00	41,663.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(135.00)		0.00	(135.00)	257.00
Subtotal [7A]	Engineer or Chief of Maintenance	54,925.00		0.00	54,925.00	41,920.00
Subgroup : [7B]	Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	144,251.00		0.00	144,251.00	122,959.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	379.00		0.00	379.00	2,093.00
Subtotal [7B]	Other Maintenance Workers	144,630.00		0.00	144,630.00	125,052.00
Subgroup : [8B]	Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	111,510.00		0.00	111,510.00	116,897.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(321.00)		0.00	(321.00)	1,534.00
Subtotal [8B]	Other Laundry Workers	111,189.00		0.00	111,189.00	118,431.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	153,615.00		0.00	153,615.00	139,907.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	1,848.00		0.00	1,848.00	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	89,919.00		0.00	89,919.00	95,756.00
Subtotal [12A]	Director of Nurses/Assistant Director	245,382.00		0.00	245,382.00	235,663.00
Subgroup : [12B1]	RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	155,594.00		0.00	155,594.00	220,394.00
60-808-92	Nursing Expense>RN>PTO Accrual	(2,436.00)		0.00	(2,436.00)	796.00
60-809-80	Nursing Expense>RN Supervisor>Wages	268,226.00		0.00	268,226.00	398,959.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,074.00		0.00	1,074.00	(2,891.00)
Subtotal [12B1]	RNs - Direct Care	422,458.00		0.00	422,458.00	617,258.00
Subgroup : [12B2]	RNs - Administrative					
61-814-80	Nursing Admin Expense>Central Supply>Wages	34,085.00		0.00	34,085.00	33,470.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	633.00		0.00	633.00	146.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	210,763.00		0.00	210,763.00	219,284.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	1,878.00		0.00	1,878.00	(1,795.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	89,746.00		0.00	89,746.00	89,992.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	37,440.00		0.00	37,440.00	41,559.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	75,676.00		0.00	75,676.00	22,586.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accru	914.00		0.00	914.00	0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	32,266.00		0.00	32,266.00	31,113.00

61-825-92	Nursing Admin Expense>Unil Manager>PTO Accrual	238.00	0.00	238.00	544.00
Subtotal [12B2]	RNs - Administrative	483,639.00	0.00	483,639.00	436,899.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	2,059,539.00	0.00	2,059,539.00	2,045,288.00
60-805-92	Nursing Expense>LPN>PTO Accrual	3,499.00	0.00	3,499.00	9,283.00
Subtotal [12C1]	LPNs - Direct Care	2,063,038.00	0.00	2,063,038.00	2,054,571.00
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	2,491,329.00	0.00	2,491,329.00	2,475,525.00
60-801-92	Nursing Expense>CNA>PTO Accrual	5,115.00	0.00	5,115.00	17,813.00
Subtotal [12D]	Aides and Attendants	2,496,444.00	0.00	2,496,444.00	2,493,338.00
Subgroup : [12H]	Recreation Workers				
71-811-80	Activity Expense>Director>Wages	48,382.00	0.00	48,382.00	59,117.00
71-811-92	Activity Expense>Director>PTO Accrual	(20.00)	0.00	(20.00)	20.00
71-831-80	Activity Expense>Aide>Wages	43,088.00	0.00	43,088.00	58,207.00
71-831-92	Activity Expense>Aide>PTO Accrual	830.00	0.00	830.00	1,411.00
Subtotal [12H]	Recreation Workers	92,280.00	0.00	92,280.00	118,755.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	44,067.00	0.00	44,067.00	47,683.00
69-811-92	Social Services Expense>Director>PTO Accrual	(3.00)	0.00	(3.00)	(58.00)
69-830-80	Social Services Expense>Assistant>Wages	50,455.00	0.00	50,455.00	17,747.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	601.00	0.00	601.00	(580.00)
Subtotal [12M]	Social Workers/Case Management	95,120.00	0.00	95,120.00	64,792.00
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	72,448.00	0.00	72,448.00	72,647.00
Subtotal [12N]	Marketing	72,448.00	0.00	72,448.00	72,647.00
Subgroup : [12O]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	48,131.00	0.00	48,131.00	45,044.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	212.00	0.00	212.00	1,104.00
64-282-80	Other ancillary expense>Rehab>Wages	25,747.00	0.00	25,747.00	0.00
Subtotal [12O]	Other	74,090.00	0.00	74,090.00	46,148.00
Total [10-A]	Salaries and Wages	7,811,509.00	0.00	7,811,509.00	7,777,248.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
Marcum 116	Contracted Dielician	0.00	88,588.00	88,588.00	0.00
Subtotal [1]	Dietitian	0.00	88,588.00	88,588.00	0.00
Subgroup : [2]	Dentist				
Marcum 101	Dentist	0.00	8,160.00	8,160.00	0.00
Subtotal [2]	Dentist	0.00	8,160.00	8,160.00	0.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	16,259.00	0.00	16,259.00	16,259.00
Subtotal [3]	Pharmacist	16,259.00	0.00	16,259.00	16,259.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	279,990.00	0.00	279,990.00	280,380.00
Subtotal [5A]	PT - Resident Care	279,990.00	0.00	279,990.00	280,380.00
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	0.00	0.00	0.00	36,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	36,000.00	0.00	36,000.00	0.00
Subtotal [8A]	Medical Director	36,000.00	0.00	36,000.00	36,000.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	104,989.00	0.00	104,989.00	108,196.00
Subtotal [9A]	ST - Resident Care	104,989.00	0.00	104,989.00	108,196.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	212,824.00	0.00	212,824.00	218,890.00
Subtotal [10A]	OT - Resident Care	212,824.00	0.00	212,824.00	218,890.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-34	Nursing Expense>Contracted Service>COVID19	127,944.00	(21,515.00)	106,429.00	6,426.00
60-700-38	Nursing Expense>Contracted Service>Strike	132,951.00	(21,515.00)	132,951.00	0.00
Subtotal [11A1]	RN's - Direct Care	260,895.00	(21,515.00)	239,380.00	6,426.00
Subgroup : [11B1]	LPN's - Direct Care				
Marcum 118	Contract LPNs	0.00	15,315.00	15,315.00	0.00
Subtotal [11B1]	LPN's - Direct Care	0.00	15,315.00	15,315.00	0.00
Subgroup : [11C]	Aides				
Marcum 119	Contract CNAs	0.00	6,200.00	6,200.00	0.00

Subtotal [11C]	Aides	0.00	6,200.00	6,200.00	0.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	112,015.00	(96,748.00)	15,267.00	115,741.00
			RJE - 1 (96,748.00)		
60-206-34	Nursing Expense>Clinical Services>COVID19	0.00	0.00	0.00	104.00
60-212-00	Nursing Expense>Clinical Consultants	21,500.00	0.00	21,500.00	13,500.00
60-700-18	Nursing Expense>Contracted Service>RN	0.00	0.00	0.00	47,243.00
68-700-34	Therapy Expense>Contracted Service>Covid19	1,750.00	0.00	1,750.00	0.00
Subtotal [12]	Other	135,265.00	(96,748.00)	38,517.00	176,588.00
Total [13-B]	Professional Fees	1,046,222.00	0.00	1,046,222.00	842,739.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	153,747.00	0.00	153,747.00	166,942.00
68-881-00	Therapy Expense>Workers Comp	707.00	0.00	707.00	0.00
69-881-00	Social Services Expense>Workers Comp	2,544.00	0.00	2,544.00	1,852.00
70-881-00	Dietary Expense>Workers Comp	14,999.00	0.00	14,999.00	16,566.00
71-881-00	Activity Expense>Workers Comp	2,478.00	0.00	2,478.00	3,321.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	16,869.00	0.00	16,869.00	15,483.00
75-881-00	Maintenance Expense>Workers Comp	7,975.00	0.00	7,975.00	7,539.00
80-881-00	Admin Expense>Workers Comp	9,299.00	0.00	9,299.00	8,505.00
Subtotal [1A1]	Workmen's Compensation	208,618.00	0.00	208,618.00	220,208.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	499,864.00	0.00	499,864.00	514,079.00
68-880-00	Therapy Expense>Payroll Taxes	2,277.00	0.00	2,277.00	0.00
69-880-00	Social Services Expense>Payroll Taxes	8,235.00	0.00	8,235.00	5,567.00
70-880-00	Dietary Expense>Payroll Taxes	48,857.00	0.00	48,857.00	51,558.00
71-880-00	Activity Expense>Payroll Taxes	8,019.00	0.00	8,019.00	10,375.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	54,775.00	0.00	54,775.00	48,010.00
75-880-00	Maintenance Expense>Payroll Taxes	25,927.00	0.00	25,927.00	23,053.00
80-880-00	Admin Expense>Payroll Taxes	30,157.00	0.00	30,157.00	26,523.00
Subtotal [1A4]	Social Security (FICA)	678,111.00	0.00	678,111.00	679,165.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	73,502.00	0.00	73,502.00	131,866.00
68-882-00	Therapy Expense>Health Insurance	253.00	0.00	253.00	0.00
69-882-00	Social Services Expense>Health Insurance	1,239.00	0.00	1,239.00	1,467.00
70-882-00	Dietary Expense>Health Insurance	7,140.00	0.00	7,140.00	13,123.00
71-882-00	Activity Expense>Health Insurance	1,146.00	0.00	1,146.00	2,641.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,211.00	0.00	8,211.00	12,305.00
75-882-00	Maintenance Expense>Health Insurance	3,810.00	0.00	3,810.00	5,928.00
80-882-00	Admin Expense>Health Insurance	4,305.00	0.00	4,305.00	6,778.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00	1,280,262.00	1,280,262.00	1,243,030.00
			RJE - 3 1,280,262.00		
Subtotal [1A5]	Health Insurance	99,606.00	1,280,262.00	1,379,868.00	1,417,138.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Union	0.00	448,752.00	448,752.00	437,698.00
Subtotal [1A7]	Pensions	0.00	448,752.00	448,752.00	437,698.00
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	1,433,434.00	(1,433,434.00)	0.00	0.00
68-883-00	Therapy Expense>Other Benefits	6,549.00	(6,549.00)	0.00	0.00
			RJE - 3 (6,549.00)		
69-883-00	Social Services Expense>Other Benefits	23,730.00	(23,730.00)	0.00	1.00
70-883-00	Dietary Expense>Other Benefits	139,971.00	(139,971.00)	0.00	0.00
71-883-00	Activity Expense>Other Benefits	22,970.00	(22,970.00)	0.00	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	157,304.00	(157,304.00)	0.00	0.00
75-883-00	Maintenance Expense>Other Benefits	74,480.00	(74,480.00)	0.00	0.00
80-245-38	Admin Expense>Background Checks>Strike	3,472.00	0.00	3,472.00	0.00
80-883-00	Admin Expense>Other Benefits	86,761.00	(86,761.00)	0.00	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	0.00	0.00	0.00	(100.00)
85-100-34	Employee Benefits Expense>Miscellaneous>Covid19	0.00	0.00	0.00	100.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	58,150.00	58,150.00	57,000.00
			RJE - 3 58,150.00		
85-245-00	Employee Benefits Expense>Background Checks	0.00	5,318.00	5,318.00	957.00
			RJE - 3 5,318.00		
Marcum 115	Admin & General>COVID Related Expense	0.00	105,000.00	105,000.00	14,250.00
			RJE - 3 105,000.00		
Subtotal [1A9]	Other	1,948,671.00	(1,776,731.00)	171,940.00	72,208.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	44,940.00	(11,598.00)	33,342.00	52,822.00
			RJE = 6 744.00		
			RJE = 7 (56,400.00)		
			RJE = 9 44,058.00		
80-239-34	Admin Expense>Accounting Fees>COVID19	3,578.00	0.00	3,578.00	544.00
Subtotal [1D]	Accounting and Auditing	48,518.00	(11,598.00)	36,920.00	53,366.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	7,451.00	2,652.00	10,103.00	16,556.00
			RJE - 6 2,652.00		

80-238-34	Admin Expense>Legal Fees>COVID19	31.00	0.00	31.00	0.00
Subtotal [1E]	Legal	7,482.00	2,652.00	10,134.00	16,556.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	17,006.00	0.00	17,006.00	10,898.00
80-183-38	Admin Expense>Supplies>Strike	590.00	0.00	590.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	1,428.00	0.00	1,428.00	0.00
80-208-00	Admin Expense>Equip-Rental	2,346.00	0.00	2,346.00	1,937.00
80-208-34	Admin Expense>Equip-Rental>COVID19	51.00	0.00	51.00	0.00
Subtotal [1G]	Office Supplies	21,421.00	0.00	21,421.00	12,835.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	15,937.00	(3,021.00)	13,916.00	14,811.00
Subtotal [1H1]	Telephone and Telegraph	15,937.00	(3,021.00)	13,916.00	14,811.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 102	Cell Phone	0.00	3,021.00	3,021.00	0.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	3,021.00	3,021.00	0.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	160.00	0.00	160.00	300.00
Subtotal [1J]	Corporation Business Taxes	160.00	0.00	160.00	300.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	927,130.00	0.00	927,130.00	938,606.00
Subtotal [1K3]	Resident Day User Fee	927,130.00	0.00	927,130.00	938,606.00
Total [15]	Expenditures Other than Salaries	3,956,654.00	(56,663.00)	3,899,991.00	3,862,891.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	1,031.00	0.00	1,031.00	3,749.00
80-237-00	Admin Expense>Meals & Ent	65.00	0.00	65.00	0.00
Subtotal [1]	Resident Travel and Entertainment	1,096.00	0.00	1,096.00	3,749.00
Subgroup : [2]	Holiday Parties for Staff				
Marcum 110	Holiday Party	0.00	0.00	0.00	2,333.00
Subtotal [2]	Holiday Parties for Staff	0.00	0.00	0.00	2,333.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	1,855.00	0.00	1,855.00	3,904.00
80-236-04	Admin Expense>Travel>Allowable	4,305.00	0.00	4,305.00	8,252.00
80-236-34	Admin Expense>Travel>COVID19	28.00	0.00	28.00	50.00
80-236-38	Admin Expense>Travel>Strike	31,533.00	0.00	31,533.00	0.00
Subtotal [4]	Employee Travel	37,721.00	0.00	37,721.00	12,206.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	620.00	0.00	620.00	3,822.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00	0.00	1,152.00	140.00
80-233-00	Admin Expense>Seminars	131.00	0.00	131.00	0.00
Subtotal [5]	Education Expense	1,903.00	0.00	1,903.00	3,962.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	996.00	0.00	996.00	943.00
Subtotal [M1]	Advertising Help Wanted	996.00	0.00	996.00	943.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	22,589.00	0.00	22,589.00	19,194.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	281.00	0.00	281.00	2,280.00
Subtotal [M3]	Advertising Other	22,870.00	0.00	22,870.00	21,474.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	2,434.00	0.00	2,434.00	1,952.00
Subtotal [M7]	Postage	2,434.00	0.00	2,434.00	1,952.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	1,250.00	(900.00)	350.00	1,175.00
Subtotal [M8]	Dues and Membership Fees to Professional Associati	1,250.00	(900.00)	350.00	1,175.00
Subgroup : [M9]	Subscriptions				
Marcum 113	Subscriptions	0.00	900.00	900.00	0.00
Subtotal [M9]	Subscriptions	0.00	900.00	900.00	0.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	1,925.00	0.00	1,925.00	2,100.00
80-230-00	Admin Expense>Data Processing	92,514.00	0.00	92,514.00	80,391.00
80-240-00	Admin Expense>Professional Fees	145,657.00	53,004.00	198,661.00	184,015.00
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00	0.00	8,000.00	0.00
80-700-00	Admin Expense>Contracted Service	17,874.00	18,493.00	36,367.00	19,815.00
80-700-34	Admin Expense>Contracted Service>COVID19	405.00	18,493.00	405.00	0.00
Subtotal [M11]	Services Provided by Contract	266,375.00	71,497.00	337,872.00	286,321.00

Subgroup : [M13]	Other				
71-202-00	Activity Expense>Resident Missing Items	104.00	0.00	104.00	209.00
80-183-34	Admin Expense>Supplies>COVID19	18.00	0.00	18.00	341.00
80-234-00	Admin Expense>Licenses	3,429.00	0.00	3,429.00	1,137.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	31,995.00	0.00	31,995.00	0.00
80-244-00	Admin Expense>Bank Fees	73,012.00	0.00	73,012.00	73,140.00
Marcum 107	Discriminatory Bonus	0.00	44,089.00	44,089.00	39,688.00
			RJE - 3	44,089.00	
Marcum 108	Employee Food	0.00	701.00	701.00	1,178.00
			RJE - 3	701.00	
Marcum 109	Employee Relations	0.00	2,840.00	2,840.00	832.00
			RJE - 3	2,840.00	
Subtotal [M13]	Other	<u>108,558.00</u>	<u>47,630.00</u>	<u>156,188.00</u>	<u>116,525.00</u>
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. an	<u>443,203.00</u>	<u>119,127.00</u>	<u>562,330.00</u>	<u>450,640.00</u>
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	24,590.00	0.00	24,590.00	34,756.00
70-178-00	Dietary Expense>Food	302,000.00	0.00	302,000.00	300,633.00
70-178-38	Dietary Expense>Food>Strike	1,208.00	0.00	1,208.00	0.00
Subtotal [2A1]	Raw Food	<u>327,798.00</u>	<u>0.00</u>	<u>327,798.00</u>	<u>335,389.00</u>
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	30,531.00	0.00	30,531.00	28,973.00
70-183-34	Dietary Expense>Supplies>COVID19	643.00	0.00	643.00	256.00
Subtotal [2A2]	Non-Food Supplies	<u>31,174.00</u>	<u>0.00</u>	<u>31,174.00</u>	<u>29,229.00</u>
Subgroup : [2A3]	Other				
70-184-00	Dietary Expense>Minor Equip & Supplies	2,381.00	0.00	2,381.00	0.00
Subtotal [2A3]	Other	<u>2,381.00</u>	<u>0.00</u>	<u>2,381.00</u>	<u>0.00</u>
Total [18]	Dietary Basis for Allocation of Costs	<u>361,353.00</u>	<u>0.00</u>	<u>361,353.00</u>	<u>364,618.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	6,635.00	0.00	6,635.00	8,331.00
Subtotal [3C]	Other	<u>6,635.00</u>	<u>0.00</u>	<u>6,635.00</u>	<u>8,331.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u>6,635.00</u>	<u>0.00</u>	<u>6,635.00</u>	<u>8,331.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	44,114.00	0.00	44,114.00	35,133.00
72-183-34	Housekeeping Expense>Supplies>COVID19	0.00	0.00	0.00	5,785.00
Subtotal [4C]	Other	<u>44,114.00</u>	<u>0.00</u>	<u>44,114.00</u>	<u>40,918.00</u>
Subgroup : [5A2]	Purchased from				
62-000-00	Pharmacy Expense	0.00	0.00	0.00	2.00
62-145-00	Pharmacy Expense>RX	229,511.00	0.00	229,511.00	251,088.00
Subtotal [5A2]	Purchased from	<u>229,511.00</u>	<u>0.00</u>	<u>229,511.00</u>	<u>251,090.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	3,514.00	0.00	3,514.00	5,424.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>3,514.00</u>	<u>0.00</u>	<u>3,514.00</u>	<u>5,424.00</u>
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	5,868.00	0.00	5,868.00	6,856.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	0.00	0.00	0.00	405.00
Subtotal [5E2]	Oxygen - Other	<u>5,868.00</u>	<u>0.00</u>	<u>5,868.00</u>	<u>7,261.00</u>
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	8,313.00	0.00	8,313.00	7,493.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	910.00	0.00	910.00	1,040.00
Subtotal [5F]	X-Rays and related radiological	<u>9,223.00</u>	<u>0.00</u>	<u>9,223.00</u>	<u>8,533.00</u>
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	33,521.00	0.00	33,521.00	28,832.00
64-224-34	Other Ancillary Expense>Lab>COVID19	74.00	0.00	74.00	1,390.00
Subtotal [5H]	Laboratory	<u>33,595.00</u>	<u>0.00</u>	<u>33,595.00</u>	<u>30,222.00</u>
Subgroup : [5I]	Recreation				
71-178-00	Activity Expense>Food	827.00	0.00	827.00	290.00
71-183-00	Activity Expense>Supplies	1,001.00	0.00	1,001.00	289.00
71-183-34	Activity Expense>Supplies>COVID19	8.00	0.00	8.00	0.00
71-700-00	Activity Expense>Contracted Service	0.00	0.00	0.00	200.00
80-232-00	Admin Expense>Cable TV	7,898.00	0.00	7,898.00	8,000.00
Subtotal [5I]	Recreation	<u>9,734.00</u>	<u>0.00</u>	<u>9,734.00</u>	<u>8,779.00</u>
Subgroup : [5L]	Other				
60-183-00	Nursing Expense>Supplies	162,975.00	0.00	162,975.00	180,692.00
60-183-34	Nursing Expense>Supplies>COVID19	49,589.00	0.00	49,589.00	56,625.00
60-205-00	Nursing Expense>Sanitation & Incineration	759.00	0.00	759.00	672.00
60-208-00	Nursing Expense>Equip-Rental	63,413.00	0.00	63,413.00	45,017.00

60-208-34	Nursing Expense>Equip-Rental>COVID19	0.00	0.00	0.00	2,711.00
60-230-00	Nursing Expense>Data Processing	16,957.00	0.00	16,957.00	15,292.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,011.00	0.00	3,011.00	774.00
Marcum 114	Indirect COVID Expense	0.00	87.00	87.00	7,093.00
			RJE - 3	87.00	
Subtotal [5L]	Other	296,704.00		87.00	296,791.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	632,263.00		87.00	632,350.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	2,286.00	0.00	2,286.00	2,344.00
70-207-00	Dietary Expense>Repairs & Maint	1,360.00	0.00	1,360.00	1,057.00
75-207-00	Maintenance Expense>Repairs & Maint	26,968.00	0.00	26,968.00	17,925.00
Subtotal [6A]	Repairs and Maintenance	30,614.00	0.00	30,614.00	21,326.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	16,695.00	0.00	16,695.00	19,521.00
Subtotal [6B]	Heat	16,695.00	0.00	16,695.00	19,521.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	289,723.00	0.00	289,723.00	299,435.00
Subtotal [6C]	Light & Power	289,723.00	0.00	289,723.00	299,435.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	80,634.00	0.00	80,634.00	86,766.00
Subtotal [6D]	Water	80,634.00	0.00	80,634.00	86,766.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	15,817.00	0.00	15,817.00	9,685.00
75-183-34	Maintenance Expense>Supplies>COVID19	0.00	0.00	0.00	184.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	10,161.00	0.00	10,161.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	36,371.00	0.00	36,371.00	36,784.00
75-208-00	Maintenance Expense>Equip-Rental	235.00	0.00	235.00	0.00
75-217-00	Maintenance Expense>Extermination	2,454.00	0.00	2,454.00	2,437.00
75-218-00	Maintenance Expense>Snow Removal	16,190.00	0.00	16,190.00	4,620.00
75-219-00	Maintenance Expense>Landscaping	13,092.00	0.00	13,092.00	4,108.00
75-220-00	Maintenance Expense>Fire Drill	5,177.00	0.00	5,177.00	3,165.00
75-700-00	Maintenance Expense>Contracted Service	23,419.00	(18,493.00)	4,926.00	20,762.00
			RJE - 8	(18,493.00)	
75-700-34	Maintenance Expense>Contracted Service>COVID19	4,467.00	0.00	4,467.00	19,771.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00	0.00	5,000.00	0.00
Subtotal [6F]	Other	132,383.00	(18,493.00)	113,890.00	101,516.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	61,534.00	0.00	61,534.00	55,370.00
Subtotal [7D]	Movable Equipment	61,534.00	0.00	61,534.00	55,370.00
Subgroup : [8A]	Organization Expense				
93-000-00	Amortization Expense	6,217.00	(888.00)	5,329.00	10,657.00
			RJE - 10	(888.00)	
Subtotal [8A]	Organization Expense	6,217.00	(888.00)	5,329.00	10,657.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	398,895.00	0.00	398,895.00	414,833.00
Subtotal [9]	Rental Payments	398,895.00	0.00	398,895.00	414,833.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	83,974.00	0.00	83,974.00	89,674.00
Subtotal [10B]	Real estate taxes paid by lessor	83,974.00	0.00	83,974.00	89,674.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	8,565.00	0.00	8,565.00	6,452.00
Subtotal [10C]	Personal property taxes	8,565.00	0.00	8,565.00	6,452.00
Total [22]	Maintenance and Property	1,109,234.00	(19,381.00)	1,089,853.00	1,105,550.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	42,478.00	0.00	42,478.00	100,958.00
Subtotal [12D]	Other Interest Expense	42,478.00	0.00	42,478.00	100,958.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	19,240.00	0.00	19,240.00	12,873.00
Subtotal [14A]	Insurance on Property	19,240.00	0.00	19,240.00	12,873.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	97,972.00	0.00	97,972.00	85,757.00
80-163-00	Admin Expense>Insurance - EPLI	2,923.00	0.00	2,923.00	2,128.00
80-164-00	Admin Expense>Surety Bond	273.00	0.00	273.00	500.00
Subtotal [14C3]	Other	101,168.00	0.00	101,168.00	88,385.00
Total [27]	Interest and Insurance	162,886.00	0.00	162,886.00	202,216.00
Group : [30]	Statement of Revenue				

Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(12,233,297.00)	0.00	(12,233,297.00)	(11,331,811.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(169,608.00)	0.00	(169,608.00)	(404,744.00)
Subtotal [1A]	Medicaid Residents (CT only)	(12,402,905.00)	0.00	(12,402,905.00)	(11,736,555.00)
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(4,258,946.00)	0.00	(4,258,946.00)	(4,470,543.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(4,258,946.00)	0.00	(4,258,946.00)	(4,470,543.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	(3,268.00)	0.00	(3,268.00)	25,987.00
Subtotal [3B]	Medicare room and board contractual allowance	(3,268.00)	0.00	(3,268.00)	25,987.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(82,380.00)	0.00	(82,380.00)	(243,693.00)
40-105-00	Room & Board Revenue>HMO	(18,675.00)	0.00	(18,675.00)	(196,998.00)
40-109-00	Room & Board Revenue>Hospice	(51,995.00)	0.00	(51,995.00)	1,483.00
Subtotal [4A]	Private-pay residents and other	(153,050.00)	0.00	(153,050.00)	(439,208.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	355.00	0.00	355.00	289.00
Subtotal [4B]	Private-pay room and board contractual allowance	355.00	0.00	355.00	289.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(227,555.00)	0.00	(227,555.00)	(221,113.00)
Subtotal [5A]	Prescription Drugs - Medicare	(227,555.00)	0.00	(227,555.00)	(221,113.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	227,555.00	0.00	227,555.00	221,113.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	227,555.00	0.00	227,555.00	221,113.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
41-105-00	Pharmacy Rev>HMO	(37.00)	0.00	(37.00)	(8,857.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(37.00)	0.00	(37.00)	(8,857.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
41-105-01	Pharmacy Rev>HMO>C/A	37.00	0.00	37.00	8,857.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allow	37.00	0.00	37.00	8,857.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(206,644.00)	0.00	(206,644.00)	(251,446.00)
42-103-00	PT Revenue>Medicare B	(95,808.00)	0.00	(95,808.00)	(127,088.00)
Subtotal [7A]	Physical Therapy - Medicare	(302,452.00)	0.00	(302,452.00)	(378,534.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	206,644.00	0.00	206,644.00	251,446.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	206,644.00	0.00	206,644.00	251,446.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-105-00	PT Revenue>HMO	118.00	0.00	118.00	(5,229.00)
42-111-00	PT Revenue>Medicaid	(198,184.00)	0.00	(198,184.00)	(131,977.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(198,066.00)	0.00	(198,066.00)	(137,206.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	1,165.00	0.00	1,165.00	5,229.00
42-111-01	PT Revenue>Medicaid>C/A	198,184.00	0.00	198,184.00	131,977.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowan	199,349.00	0.00	199,349.00	137,206.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(73,034.00)	0.00	(73,034.00)	(85,440.00)
44-103-00	ST Revenue>Medicare B	(71,295.00)	0.00	(71,295.00)	(141,923.00)
Subtotal [8A]	Speech Therapy - Medicare	(144,329.00)	0.00	(144,329.00)	(227,363.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	73,034.00	0.00	73,034.00	85,440.00
44-103-01	ST Revenue>Medicare B>C/A	0.00	0.00	0.00	26,703.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	73,034.00	0.00	73,034.00	112,143.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>HMO	(923.00)	0.00	(923.00)	(8,990.00)
44-111-00	ST Revenue>Medicaid	(109,364.00)	0.00	(109,364.00)	(52,395.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(110,287.00)	0.00	(110,287.00)	(61,385.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	1,945.00	0.00	1,945.00	2,877.00
44-111-01	ST Revenue>Medicaid>C/A	109,364.00	0.00	109,364.00	52,395.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowan	111,309.00	0.00	111,309.00	55,272.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(198,539.00)	0.00	(198,539.00)	(250,256.00)
43-103-00	OT Revenue>Medicare B	(56,891.00)	0.00	(56,891.00)	(87,547.00)
Subtotal [9A]	Occupational Therapy - Medicare	(255,430.00)	0.00	(255,430.00)	(337,803.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	198,539.00	0.00	198,539.00	250,256.00

Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowar	198,539.00	0.00	198,539.00	250,256.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-105-00	OT Revenue>HMO	650.00	0.00	650.00	(3,567.00)
43-111-00	OT Revenue>Medicaid	(153,498.00)	0.00	(153,498.00)	(73,555.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(152,848.00)	0.00	(152,848.00)	(77,122.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	2,869.00	0.00	2,869.00	3,567.00
43-111-01	OT Revenue>Medicaid>C/A	153,498.00	0.00	153,498.00	73,555.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual All	156,367.00	0.00	156,367.00	77,122.00
Subgroup : [10A]	Other - Medicare				
47-102-00	Other Ancillary Rev>Medicare A	(984.00)	0.00	(984.00)	(1,030.00)
47-103-00	Other Ancillary Rev>Medicare B	(490.00)	0.00	(490.00)	0.00
48-103-00	Vaccine Rev>Medicare B	(744.00)	0.00	(744.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	1,598.00	0.00	1,598.00	(6,948.00)
Subtotal [10A]	Other - Medicare	(620.00)	0.00	(620.00)	(7,978.00)
Subgroup : [10B]	Other - Non-medicare				
47-114-00	Other Ancillary Rev>Other Payor	(426.00)	0.00	(426.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	(482,417.00)	0.00	(482,417.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(330,873.00)	0.00	(330,873.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	57.00	0.00	57.00	0.00
52-109-00	Revenue Adjustments>Hospice	37.00	0.00	37.00	(18.00)
52-111-00	Revenue Adjustments>Medicaid	(1,569.00)	0.00	(1,569.00)	(99,005.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(3,479.00)	0.00	(3,479.00)	(3,193.00)
52-123-00	Revenue Adjustments>Ancillary	2,588.00	0.00	2,588.00	0.00
Subtotal [10B]	Other - Non-medicare	(816,082.00)	0.00	(816,082.00)	(102,216.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(1,148.00)	0.00	(1,148.00)	0.00
Subtotal [15]	Interest Income	(1,148.00)	0.00	(1,148.00)	0.00
Subgroup : [18]	Other Revenue				
51-034-34	Other Rev>PPP>COVID19	(1,502,900.00)	0.00	(1,502,900.00)	0.00
51-100-00	Other Rev>Miscellaneous	(2,573.00)	0.00	(2,573.00)	(764.00)
51-818-00	Other Rev>Medical Records	(1,024.00)	0.00	(1,024.00)	(54.00)
80-243-00	Admin Expense>Late Fees	(75,641.00)	0.00	(75,641.00)	38,407.00
98-989-99	Prior Period Adjustment	(37,849.00)	0.00	(37,849.00)	0.00
Marcum 117	Accounting Credit Due to Overpayment	0.00	(44,058.00)	(44,058.00)	0.00
Subtotal [18]	Other Revenue	(1,619,987.00)	(44,058.00)	(1,664,045.00)	37,589.00
Total [30]	Statement of Revenue	(19,473,821.00)	(44,058.00)	(19,517,879.00)	(17,028,603.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	(1,416.00)	0.00	(1,416.00)	(148,336.00)
10-014-00	Cash>Petty Cash Facility	500.00	0.00	500.00	500.00
10-015-00	Cash>Petty Cash PNA	2,399.00	0.00	2,399.00	2,349.00
10-050-88	Cash>WFPayroll>New Haven	5,304.00	0.00	5,304.00	3,039.00
10-060-88	Cash>Resident Trust>New Haven	181,089.00	0.00	181,089.00	136,741.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	5,000.00
10-080-88	Cash>WFNonGovt>New Haven	224,113.00	0.00	224,113.00	7,413.00
10-090-88	Cash>WFOperating>New Haven	(662.00)	0.00	(662.00)	29,824.00
Subtotal [A1]	Cash	416,327.00	0.00	416,327.00	36,530.00
Subgroup : [A2]	Resident A/R				
11-102-00	Accounts Receivable>Medicare A	435,015.00	0.00	435,015.00	921,532.00
11-104-00	Accounts Receivable>Private	142,501.00	0.00	142,501.00	207,212.00
11-105-00	Accounts Receivable>HMO	2,384.00	0.00	2,384.00	113,699.00
11-109-00	Accounts Receivable>Hospice	3,211.00	0.00	3,211.00	(1,347.00)
11-111-00	Accounts Receivable>Medicaid	2,276,754.00	0.00	2,276,754.00	1,381,455.00
11-112-00	Accounts Receivable>Income	72,116.00	0.00	72,116.00	47,597.00
11-120-00	Accounts Receivable>Allow for Doubtful Accls	(33,594.00)	0.00	(33,594.00)	(54,231.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	10,366.00	0.00	10,366.00	25,620.00
11-123-00	Accounts Receivable>Ancillary	25,070.00	0.00	25,070.00	61,130.00
Subtotal [A2]	Resident A/R	2,933,823.00	0.00	2,933,823.00	2,702,667.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	5,343.00	0.00	5,343.00	8,034.00
12-124-00	Prepaid Expenses>Insurance	173,843.00	0.00	173,843.00	36,928.00
12-126-00	Prepaid Expenses>Taxes	23,670.00	0.00	23,670.00	23,334.00
12-881-00	Prepaid Expenses>Workers Comp	107,616.00	0.00	107,616.00	148,295.00
Subtotal [A5]	Prepaid Expenses	310,472.00	0.00	310,472.00	216,591.00
Subgroup : [A8]	Other Current Assets				
24-137-01	Accrued Expenses>Capital Lease>Copier	12,038.00	0.00	12,038.00	7,661.00
24-285-00	Accrued Expenses>Year End Adjustments	2,791.00	0.00	2,791.00	(631.00)
Subtotal [A8]	Other Current Assets	14,829.00	0.00	14,829.00	7,030.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assels>Leasehold Improvements	194,949.00	0.00	194,949.00	171,469.00
15-131-00	Accum Depn>Leasehold Improvements	(61,469.00)	0.00	(61,469.00)	(41,715.00)

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Subtotal [B4]	Leasehold Improvements	133,480.00	0.00	133,480.00	129,754.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	93,478.00	0.00	93,478.00	82,296.00
14-133-00	Fixed Assets>Medical Equipment	68,844.00	0.00	68,844.00	42,581.00
14-134-00	Fixed Assets>Computer Hardware	50,050.00	0.00	50,050.00	46,901.00
14-135-00	Fixed Assets>Computer Software	11,325.00	0.00	11,325.00	11,325.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,901.00	0.00	1,901.00	1,849.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(64,463.00)	0.00	(64,463.00)	(49,063.00)
15-133-00	Accum Depn>Medical Equipment	(32,209.00)	0.00	(32,209.00)	(19,997.00)
15-134-00	Accum Depn>Computer Hardware	(43,125.00)	0.00	(43,125.00)	(35,563.00)
15-135-00	Accum Depn>Computer Software	(8,982.00)	0.00	(8,982.00)	(7,099.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(33,041.00)	0.00	(33,041.00)	(28,679.00)
15-305-00	Accum Depn>Sales Use Tax	(1,502.00)	0.00	(1,502.00)	(1,142.00)
Subtotal [B6]	Movable Equipment	59,126.00	0.00	59,126.00	60,259.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	10,071.00	0.00	10,071.00	0.00
Subtotal [B9]	Other Fixed Assets	10,071.00	0.00	10,071.00	0.00
Subgroup : [D1]	Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	25,000.00	0.00	25,000.00	25,000.00
Subtotal [D1]	Deferred Deposits	25,000.00	0.00	25,000.00	25,000.00
Subgroup : [D2]	Escrow Deposits				
17-283-06	Other Assets>Escrow>Tax	19,153.00	0.00	19,153.00	19,535.00
17-283-64	Other Asset>Escrow>Replacement Reserve	309,434.00	0.00	309,434.00	309,434.00
17-283-67	Other Assets>Escrow>Insurance	29,063.00	0.00	29,063.00	29,063.00
Subtotal [D2]	Escrow Deposits	357,650.00	0.00	357,650.00	358,032.00
Subgroup : [D3]	Organization Expense				
17-000-00	Deferred Financing Costs	53,286.00	0.00	53,286.00	53,286.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(54,174.00)	888.00	(53,286.00)	(47,957.00)
			RJE - 10 888.00		
Subtotal [D3]	Organization Expense	(888.00)	888.00	0.00	5,329.00
Subgroup : [D4]	Goodwill				
16-000-00	Goodwill	922,519.00	0.00	922,519.00	922,519.00
Subtotal [D4]	Goodwill	922,519.00	0.00	922,519.00	922,519.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-40	Due To/(From)>Salmon Brook	1,861.00	0.00	1,861.00	(1,588.00)
27-000-41	Due To/(From)>Sky View	4,204.00	0.00	4,204.00	0.00
27-000-53	Due To/(From)>Woodlake	378.00	0.00	378.00	0.00
27-000-55	Due To/(From)>Harwich	61.00	0.00	61.00	0.00
27-000-89	Due To/(From)>Prospect	128,622.00	0.00	128,622.00	132,035.00
27-000-90	Due To/(From)>West Haven	19,689.00	0.00	19,689.00	9,046.00
27-000-92	Due To/(From)>Regal Care Management Group	1,456,844.00	0.00	1,456,844.00	1,452,187.00
27-000-93	Due To/(From)>RC Holdings	4,931,883.00	0.00	4,931,883.00	4,113,967.00
27-000-95	Due To/(From)>Norwich	82,729.00	0.00	82,729.00	(1,904.00)
27-000-96	Due To/(From)>New London	13,249.00	0.00	13,249.00	(6,146.00)
27-315-00	Due To/(From)>Fairview at Southport	1,231.00	0.00	1,231.00	270.00
27-316-00	Due To/(From)>Fairview at Greenwich	1,569.00	0.00	1,569.00	(49.00)
27-317-00	Due To/(From)>Fairview Management	0.00	0.00	0.00	804.00
27-328-00	Due To/(From)>Michelle Corlina	13,544.00	0.00	13,544.00	0.00
27-400-00	Due to/(from)>Elli Mirilis	82,075.00	0.00	82,075.00	(168,530.00)
Subtotal [D6]	Loans to Owners or Related Parties	6,737,939.00	0.00	6,737,939.00	5,530,092.00
Subgroup : [D7]	Other Assets				
13-127-00	Due From>Old Owner	138,177.00	0.00	138,177.00	138,177.00
27-000-82	Due To/(From)>Saugus	0.00	0.00	0.00	196.00
27-111-00	Due To/(From)>Medicaid	100,148.00	0.00	100,148.00	101,649.00
27-172-00	Due To/(From)>Vendor	5,788.00	0.00	5,788.00	3,317.00
27-174-00	Due To/(From)>Other L&E	13,147.00	0.00	13,147.00	13,147.00
28-127-00	Due To>Old Owner	6,920.00	0.00	6,920.00	6,920.00
Subtotal [D7]	Other Assets	264,180.00	0.00	264,180.00	263,406.00
Total [31-32]	Assets	12,184,528.00	888.00	12,185,416.00	10,257,209.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
20-000-00	Accounts Payable	(694,212.00)	0.00	(694,212.00)	(1,692,836.00)
21-149-00	Other Current Payables>Misc. PR Deduction	589.00	0.00	589.00	0.00
21-150-00	Other Current Payables>Union Dues WH	0.00	0.00	0.00	(1,650.00)
21-350-00	Other Current Payables>Resident Funds	(181,089.00)	0.00	(181,089.00)	(136,741.00)
21-353-00	Other Current Payables>Resident Refunds	0.00	0.00	0.00	(1,192.00)
21-354-00	Other Current Payables>DTF RFMS	0.00	0.00	0.00	(1,433.00)
21-600-00	Other Current Payables>Disputed AP	25,622.00	0.00	25,622.00	(10,602.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(132.00)	0.00	(132.00)	(132.00)
Subtotal [A1]	Trade A/P	(849,222.00)	0.00	(849,222.00)	(1,844,585.00)
Subgroup : [A2]	Notes Payable (Current)				
22-000-34	Note Payable>PPP Loan>COVID19	0.00	0.00	0.00	(1,502,900.00)
Subtotal [A2]	Notes Payable (Current)	0.00	0.00	0.00	(1,502,900.00)

Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(234,512.00)	0.00	(234,512.00)	(43,102.00)
23-157-00	Accrued Expenses>PTO	(183,395.00)	0.00	(183,395.00)	(163,290.00)
Subtotal [A4]	Accrued Payroll	(417,907.00)	0.00	(417,907.00)	(206,392.00)
Subgroup : [A12]	Other Current Liabilities				
24-000-00	Accrued Expenses	(242,928.00)	0.00	(242,928.00)	(249,228.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(6,661.00)	0.00	(6,661.00)	(6,661.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	8,191.00	0.00	8,191.00	8,191.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(27,862.00)	0.00	(27,862.00)	(22,163.00)
24-165-00	Accrued Expenses>Insurance - Property	(6,958.00)	0.00	(6,958.00)	0.00
24-881-00	Accrued Expenses>Workers Comp	(119,946.00)	0.00	(119,946.00)	(146,448.00)
24-882-00	Accrued Expenses>Health Insurance	(229,444.00)	0.00	(229,444.00)	(158,742.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(1,271,512.00)	0.00	(1,271,512.00)	(962,591.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(187,000.00)	0.00	(187,000.00)	(669,417.00)
Subtotal [A12]	Other Current Liabilities	(2,084,120.00)	0.00	(2,084,120.00)	(2,207,059.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
27-000-50	Due To/(From)>Sharon	(26.00)	0.00	(26.00)	0.00
27-000-87	Due To/(From)>Torrington	(172,583.00)	0.00	(172,583.00)	(171,886.00)
27-000-91	Due To/(From)>Waterbury	(124,818.00)	0.00	(124,818.00)	(134,065.00)
27-152-00	Due To/(From)>Employee	(11,149.00)	0.00	(11,149.00)	(5,807.00)
Subtotal [B3]	Loans from Owners or Related Parties	(308,576.00)	0.00	(308,576.00)	(311,758.00)
Subgroup : [B4]	Other Long-Term Liabilities				
27-000-77	Due To/(From)>TSM Holdings	0.00	0.00	0.00	(2,317.00)
27-000-78	Due To/(From)>Maplewood	0.00	0.00	0.00	(19,259.00)
27-000-83	Due To/(From)>Twin Oaks	0.00	0.00	0.00	(7,843.00)
27-102-00	Due To/(From)>Medicare A	(538.00)	0.00	(538.00)	(4,111.00)
27-105-00	Due To/(From)>HMO	(11,672.00)	0.00	(11,672.00)	(2,111.00)
27-109-00	Due To/(From)>Hospice	(2,096.00)	0.00	(2,096.00)	0.00
27-112-00	Due To/(From)>Income	(6,436.00)	0.00	(6,436.00)	(6,436.00)
27-169-00	Due To/(From)>Regal Realty	(2,690,461.00)	0.00	(2,690,461.00)	(2,041,261.00)
27-199-00	Due To>Patient Spend Down	(51,355.00)	0.00	(51,355.00)	(51,355.00)
Subtotal [B4]	Other Long-Term Liabilities	(2,762,558.00)	0.00	(2,762,558.00)	(2,201,693.00)
Total [33-34]	Liabilities	(6,422,383.00)	0.00	(6,422,383.00)	(8,274,388.00)
Group : [35]	Equity				
Subgroup : [B1]	Owner's Capital				
31-000-86	Partner's Equity>All Partners>Capitol Draws	168,318.00	0.00	168,318.00	3,782.00
Subtotal [B1]	Owner's Capital	168,318.00	0.00	168,318.00	3,782.00
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	(1,986,601.00)	0.00	(1,986,601.00)	(233,336.00)
Subtotal [B5]	Cumulated Earnings	(1,986,601.00)	0.00	(1,986,601.00)	(233,336.00)
Total [35]	Equity	(1,818,283.00)	0.00	(1,818,283.00)	(229,554.00)
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

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

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01		
To reclass dental and dietician expense to the correct line of the cost report				
Marcum 101	Dentist		8,160.00	
Marcum 116	Contracted Dietician		88,588.00	
60-206-00	Nursing Expense>Clinical Services			96,748.00
Total			96,748.00	96,748.00
Reclassifying Journal Entries JE # 2		N.01a		
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone		3,021.00	
80-231-00	Admin Expense>Telephone			3,021.00
Total			3,021.00	3,021.00
Reclassifying Journal Entries JE # 3		E.05a		
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union		58,150.00	
85-245-00	Employee Benefits Expense>Background Checks		5,318.00	
85-255-79	Employee Benefits Expense>Pension>Union		448,752.00	
85-260-79	Employee Benefits Expense>Welfare>Union		1,280,262.00	
Marcum 107	Discriminatory Bonus		44,089.00	
Marcum 108	Employee Food		701.00	
Marcum 109	Employee Relations		2,840.00	
Marcum 114	Indirect COVID Expense		87.00	
Marcum 115	Admin & General>COVID Related Expense		105,000.00	
61-883-00	Nursing Admin Expense>Other Benefits			1,433,434.00
68-883-00	Therapy Expense>Other Benefits			6,549.00
69-883-00	Social Services Expense>Other Benefits			23,730.00
70-883-00	Dietary Expense>Other Benefits			139,971.00
71-883-00	Activity Expense>Other Benefits			22,970.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			157,304.00
75-883-00	Maintenance Expense>Other Benefits			74,480.00
80-883-00	Admin Expense>Other Benefits			86,761.00
Total			1,945,199.00	1,945,199.00
Reclassifying Journal Entries JE # 5		D.01		
To Reclass Subscriptions from the dues line of the cost report				
Marcum 113	Subscriptions		900.00	
80-235-00	Admin Expense>Dues & Subscriptions			900.00
Total			900.00	900.00
Reclassifying Journal Entries JE # 6		E.03		
To reclass legal and accounting fees out of professional fees				
80-238-00	Admin Expense>Legal Fees		2,652.00	
80-239-00	Admin Expense>Accounting Fees		744.00	
80-240-00	Admin Expense>Professional Fees			3,396.00
Total			3,396.00	3,396.00
Reclassifying Journal Entries JE # 7		E.02		
To reclass professional fees out of accounting fees				
80-240-00	Admin Expense>Professional Fees		56,400.00	
80-239-00	Admin Expense>Accounting Fees			56,400.00
Total			56,400.00	56,400.00
Reclassifying Journal Entries JE # 8		D.01		
To reclass Admin contracted services out of maintenance contracted services				
80-700-00	Admin Expense>Contracted Service		18,493.00	
75-700-00	Maintenance Expense>Contracted Service			18,493.00
Total			18,493.00	18,493.00
Reclassifying Journal Entries JE # 9		E.02		
To reclass accounting credit into revenue				
80-239-00	Admin Expense>Accounting Fees		44,058.00	
Marcum 117	Accounting Credit Due to Overpayment			44,058.00
Total			44,058.00	44,058.00
Reclassifying Journal Entries JE # 10		N.01a		
To correct amortization that was over amortized.				
19-265-00	Accumulated Amortization>Deferred Financing Costs		888.00	
93-000-00	Amortization Expense			888.00
Total			888.00	888.00
Reclassifying Journal Entries JE # 11		E.08		
To reclass contract LPNs and CNAs to correct line of cost report				
Marcum 118	Contract LPNs		15,315.00	
Marcum 119	Contract CNAs		6,200.00	
60-700-34	Nursing Expense>Contracted Service>COVID19			21,515.00
Total			21,515.00	21,515.00



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

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: