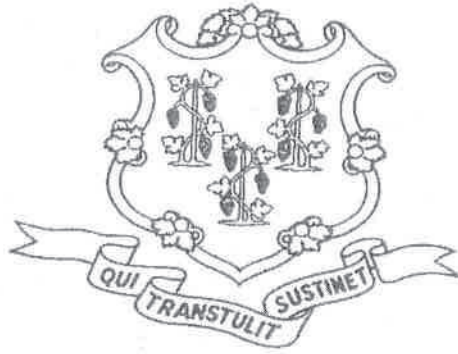


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) RegalCare at Waterbury, LLC	
Address (No. & Street, City, State, Zip Code) 177 Whitewood Rd, Waterbury, CT	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent 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 2356	RHNS	(Specify)	Medicare Provider 07-5219
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Medicaid Provider Numbers:	CCNH 9001	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	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 Waterbury, LLC [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) Cynthia Roessler			Printed Name (Owner) Eliyahu 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 Waterbury, LLC	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 177 Whitewood Rd, Waterbury, CT				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/7/2022		
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 203-707-5800		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) RegalCare at Waterbury, LLC		Address (No. & Street, City, State, Zip) 177 Whitewood Rd, Waterbury, CT		
License Numbers:	CCNH 2356	RHNS (Specify)	Medicare Provider No. 07-5219	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent 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 type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Cynthia Roessler		Nursing Home Administrator's License No.:	1078	
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 Waterbury, LLC	License No. 2356	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 RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
RegalCare OP Holding, LLC	169 Highland Ave Edison, NJ, 08817	<input type="radio"/>	<input checked="" type="radio"/>	Page 27/Line 12d	31,054	31,054
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Pg 13 Line B5a / B12o	253,000	253,000
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Pg 13 Line B9a	77,376	77,376
RegalCare Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Pg 13 Line B10a	186,486	186,486
		<input type="radio"/>	<input checked="" type="radio"/>	Pg 15 Line 1a1	234,237	234,237
		<input type="radio"/>	<input checked="" type="radio"/>	Pg 15 Line 1a5	1,013,910	1,013,910
		<input type="radio"/>	<input checked="" type="radio"/>	Pg 27 Line 14a	14,644	14,644
		<input type="radio"/>	<input checked="" type="radio"/>	Pg 27 Line 14c3	78,661	78,661
		<input type="radio"/>	<input checked="" type="radio"/>	Page 32/ Line D6		

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (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? Yes No If "No," explain fully why such allocation was not made.

N/A

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

N/A

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended		Page	of
RegalCare at Waterbury, LLC		2356		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"/>					
						Total ***	

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services/Cost Report Prep.	\$ 9,737
2 Retainer Fee	\$ 3,638
3	\$
4	\$
	Charge for Services Provided
	\$ 13,375

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina LLP	860-240-6000
2 CNH Finance	203-742-3057
3 Treasurer of CT	860-702-3000
4 State Marshal	203-787-4805
5 Novack Burnbaum Crystal LLP	212-682-4002

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

- 1 185 Asylum St, Hartford, CT 06830
- 2 2 Greenwich Plaza, Greenwich, CT 06830
- 3 55 Elm St Suite 5, Hartford, CT 06106
- 4 32 Elm St #1, New Haven, CT 06510
- 5 675 3rd Ave, New York, NY 10017

Services Provided by This Firm (*describe fully*)

1 General health care regulatory & General Legal Services	\$ 7,717
2 Legal fees for line of credit (Disallowed on Pg 28)	\$ 1,041
3 Conservatorship (Disallowed on Pg 28)	\$ 4,393
4 Conservatorship (Disallowed on Pg 28)	\$ 280
5 General Legal Services	\$ 354
	Charge for Services Provided
	\$ 13,785

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

Schedule of Resident Statistics

	Name of Facility		License No.		Report for Year Ended			Page	of
	RegalCare at Waterbury, LLC		2356		9/30/2021				
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30			
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	120	120			120				
B. On last day of THIS report period	120	120				120	120		
2. Number of Residents									
A. As of midnight of PREVIOUS report period	84	84			84				
B. As of midnight of THIS report period	112	112				112	112		
3. Total Number of Days Care Provided During Period									
A. Medicare	4,593	4,593			3,796	3,796	797	797	
B. Medicaid (Conn.)	28,394	28,394			20,469	20,469	7,925	7,925	
C. Medicaid (other states)									
D. Private Pay	921	921			695	695	226	226	
E. State SSI for RCH									
F. Other (Specify) HMO & Hospice	1,005	1,005			804	804	201	201	
G. Total Care Days During Period (3A thru F)	34,913	34,913			25,764	25,764	9,149	9,149	
Total Number of Days Not Included in Figures in									
4. 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	36	36			36				
B. Other Bed Reserve Days	27	27					27	27	
5. Total Resident Days (3G + 4A + 4B)	34,976	34,976			25,800	25,800	9,176	9,176	

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(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	8	96		8				
Per Diem Rate								
a. One bed rm.	Var	312.17		376.00				
b. Two bed rms.	Var	312.17		335.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,041	3,041		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	480	480		
2. Restorative Treatments	4,318	4,318		
C. Other	7,265	7,265		
D. Total Physical Therapy Treatments	15,104	15,104		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	376	376		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	81	81		
2. Restorative Treatments	725	725		
C. Other	1,042	1,042		
D. Total Speech Therapy Treatments	2,224	2,224		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,677	1,677		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	289	289		
2. Restorative Treatments	2,604	2,604		
C. Other	6,491	6,491		
D. Total Occupational Therapy Treatments	11,061	11,061		

Report of Expenditures - Salaries & Wages

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	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)	108,291	1,910				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	5,214	52				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	217,422	9,568				
5. Dietary Service						
a. Head Dietitian	72,166	1,818				
b. Food Service Supervisor	70,584	2,590				
c. Dietary Workers	483,262	35,265				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	320,078	24,077				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	56,172	1,933				
b. Other Maintenance Workers	57,698	3,049				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	124,603	9,168				
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	229,709	4,165				
b. RN						
1. Direct Care	507,942	3,586				
2. Administrative**	346,808	21,893				
c. LPN						
1. Direct Care	1,492,889	67,848				
2. Administrative**						
d. Aides and Attendants	1,781,873	132,495				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	78,984	3,424				
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	98,833	3,086				
n. Marketing	36,349	2,086				
o. Other (Specify) See Attached Schedule	129,166	5,651				
<i>A-13. Total Salary Expenditures</i>	6,218,043	333,664				

* 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	\$ 29,963	2,008				
Admissions	99,203	3,643				
Total	\$ 129,166	5,651	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapy (Disallowed on Pg 28a)	\$ 34,247	750				
IV Insertion (Disallowed on Pg 28a)	10,978	No Hours				
COVID Related Therapy	2,250	No Hours				
MDS Consulting	18,000	416				
Total	\$ 65,475	1,166	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
RegalCare at Waterbury, LLC				2356	9/30/2021				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Corinne DiBacco	71,696			Non-Discriminatory	Nursing Admin	472	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	\$ 316,604		2,086

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)				License No.	Report for Year Ended			Page	of	
RegalCare at Waterbury, LLC				2356	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Craig Dumont (10/1/20-10/19/20)	6,003			Non-Discriminatory	Administrator	109	A2			
Cynthia Roessler (11/10/20-9/30/21)	102,288			Non-Discriminatory	Administrator	1,801	A2			
Section IV - Assistant Administrators										
Tibel Weiss	5,214			Non-Discriminatory	Assistant Administrator	52	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 Waterbury, LLC	2356	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						
2. Dentist	4,920	91				
3. Pharmacist	13,056	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	250,750	3,732				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,000	284				
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	77,376	1,152				
b. Other						
10. Occupational Therapist						
a. Resident Care	186,486	2,780				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	110,699	No Hours				
d. Other						
12. Other (Specify) See Attached Schedule	65,475	1,166				
B-13 Total Fees Paid in Lieu of Salaries	732,762	9,205				

* 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 RegalCare at Waterbury, LLC		License No. 2356	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management- 174 Scott Rd Prospect CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts- 160 Airport Rd Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Marc N. Raad, M.D. 503 Wolcott Road, Wolcott, CT 06716	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SnapMedTech Inc, 675 Ponce De Leon Avenue, Ste 8500, Atlanta, GA 30308	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, LLC 653 Main Street, Plantsville, CT 06479	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RegalCare Rehab - 26 Firemens Memorial Dr, Suite 205, Pomona , NY 10970	PT, ST, OT & COVID Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Technical Gas Products- 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz- 167 Route 304 Bardonia NY 10954	IV Insertion	<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	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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 Waterbury, LLC	2356	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 234,237	234,237		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 529,472	529,472		
5. Health Insurance	\$ 1,013,910	1,013,910		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 345,035	345,035		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 48,389	48,389		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 13,375	13,375		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 13,785	13,785		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 12,245	12,245		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 15,831	15,831		
2. Cellular Phones	\$ 1,833	1,833		
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	\$ 624,421	624,421		
Subtotal	\$ 2,852,693	2,852,693		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 6,804		
Training Fund>Union	41,585		
Total	\$ 48,389	\$ -	\$ -

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 Waterbury, LLC	2356	9/30/2021	16	37
Item		Total	CCNH	RHNS (Specify)
Subtotals Brought Forward:		2,852,693	2,852,693	
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$	40	40	
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$	31,951	31,951	
5. Education Expenses Related to Seminars and Conventions	\$	1,730	1,730	
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>)	\$	1,071	1,071	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	21,033	21,033	
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	1,395	1,395	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	399	399	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$	2,431	2,431	
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>)	\$	308,215	308,215	
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$	135,366	135,366	
C-14 Total Administrative & General Expenditures	\$	3,356,324	3,356,324	

* 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 Page 28)	\$ 21,033		
Total Other Advertising	\$ 21,033	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
APIC Dues	\$ 399		
Total Dues	\$ 399	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Admin Expense>Licenses	\$ 1,028		
Admin Expense>Fines, Penalties & Settlements (Disallowed on Pg 28a)	55,000		
Admin Expense>Late Fees (Disallowed on Pg 28a)	220		
Bank Charges (\$34,970 Non Routine Charges Disallowed on Pg 28a)	58,943		
Employee Food (Disallowed on Pg 28a)	648		
Employee Relations (Disallowed on Pg 28a)	1,956		
Discriminatory Bonus (Disallowed on Pg 28a)	15,271		
Admin&General>COVID Related Expense	2,300		
Total Other Administrative and General	\$ 135,366	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	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 Waterbury, LLC		2356	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 256,122	256,122			
2.	Non-Food Supplies	\$ 41,676	41,676			
3.	Other (Specify) _____ Dietary Equipment and Supplies	\$ 1,350	1,350			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 89	89			
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 299,237	299,237			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*						
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility RegalCare at Waterbury, LLC		License No. 2356	Report for Year Ended 9/30/2021		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	791	791		
c. Other (Specify) Other Laundry Supplies		\$	9,900	9,900		
3D. Total Laundry Expenditures (3a + b + c)		\$	10,691	10,691		
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 Waterbury, LLC		2356	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	\$	23,120	23,120		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	23,120	23,120		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from McKesson	\$	198,656	198,656		
b.	Medicine Cabinet Drugs	\$	1,340	1,340		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	3,014	3,014		
f.	X-rays and Related Radiological Procedures***	\$	15,003	15,003		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	15,881	15,881		
i.	Recreation	\$	11,911	11,911		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	241,839	241,839		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	487,644	487,644		

* 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	\$ 126,800		
Nursing Expense>Supplies>COVID19	52,855		
Nursing Expense>Minor Equip & Supplies	3,168		
Nursing Expense>Incontinence Supplies	102		
Nursing Expense>Sanitation & Incineration	767		
Nursing Expense>Equip-Rental (\$19,757 Disallowed on Pg 29a)	35,322		
Nursing Expense>Data Processing	19,744		
Nursing Expense>Data Processing>COVID19	3,012		
Indirect COVID Expense	69		
Total Other Resident Care	\$ 241,839	\$ -	\$ -

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

Name of Facility RegalCare at Waterbury, LLC		License No. 2356	Report for Year Ended 9/30/2021	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					
USA Hauling & Recycling	PO Box 1000 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	Waste Removal	31,315		22	6f
On-Time IT Solutions Inc.	154 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	IT	18,389		16	m11
All American Lawncare & Services	45 Babbit Road, Thomaston CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	Snow Removal	10,375		22	6f
Caretech group	1123 McDonald Ave Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Purchasing Company	16,800		16	m11
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Fiscal Services	179,042		16	m11
USA Risk Management	SW Washington, DC 20250	<input type="radio"/>	<input checked="" type="radio"/>	Risk Management Services	10,527		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 Waterbury, LLC	2356	9/30/2021			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	44,055	44,055			
b. Heat	\$	67,135	67,135			
c. Light & Power	\$	142,297	142,297			
d. Water	\$	77,522	77,522			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$	87,281	87,281			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	418,290	418,290			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	19,032	19,032			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	19,032	19,032			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$	4,974	4,974			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	34,678	34,678			
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	39,652	39,652			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	349,182	349,182			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	147,636	147,636			
c. Personal property taxes	\$	15,671	15,671			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	571,173	571,173			

* 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	\$ 15,104		
Maintenance Expense>Supplies>COVID19	41		
Maintenance Expense>Supplies>Strike	94		
Maintenance Expense>Minor Equip & Supplies	7,710		
Maintenance Expense>Sanitation & Incineration	31,315		
Maintenance Expense>Equip-Rental	87		
Maintenance Expense>Extermination	1,524		
Maintenance Expense>Snow Removal	10,375		
Maintenance Expense>Landscaping	1,421		
Maintenance Expense>Fire Drill	2,982		
Maintenance Expense>Contracted Service	4,417		
Maintenance Expense>Contracted Service>COVID19	7,211		
Maintenance Expense>Security>Strike	5,000		
Total Other Repairs and Maintenance	\$ 87,281	\$ -	\$ -

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Various (See Attached)	\$ 30,321	Var	\$ 3,375
Total additions for Movable Equipmen		\$ 30,321		\$ 3,375 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Various (See Attached)	\$ 102,561	Var	\$ 6,457
Total additions for Leasehold Improvemen		\$ 102,561		\$ 6,457 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility RegalCare at Waterbury, LLC	License No. 2356		Report for Year Ended 9/30/2021		Page 24	of 37
	Date of Acquisition		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
Item	Month	Year			Length of Amortization	Cost to Be Amortized
A. Organization Expense						
1.						
2.						
3.						
A-4. Subtotal						
B. Mortgage Expense						
1.						
2.						
3.						
B-4. Subtotal						
C. Leasehold Improvements and Other						
1. Acquired prior to this report period	Var		Various	435,047	56,720 S/L	28,221 Var
2. Disposals (attach schedule)						
3. Acquired during this report period (attach schedule)	Var		Various	102,561	S/L	6,457 Var
C-4. Subtotal						
D. Total Amortization						34,678
						34,678

* 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.

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

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2021	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 LLC, 13 Freedom Drive, lakewood, NJ	Building	03/04/16	20 Years	349,182	

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 Waterbury, LLC		2356	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 Waterbury, LLC		2356		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 (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	33,621	33,621	
Various Interest Expense (\$2,566 Disallowed on Pg 29a)							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	33,621	33,621	
14. Insurance							
a. Insurance on Property (buildings only)				\$	14,644	14,644	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	81,273	81,273	
General Liability / EPLI / Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	95,917	95,917	
15. Total All Expenditures (A-13 thru C-14)				\$	12,246,822	12,246,822	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC				2356	9/30/2021	28	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	\$ 36,349	36,349		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 186,486	186,486		
7.			Other - See attached Schedule	\$ 45,225	45,225		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 5,714	5,714		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 393	393		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,697	1,697		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 21,033	21,033		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 117,087	117,087		
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)				\$ 413,984	413,984		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 36,349		
Total Other Salaries Adjustment			\$ 36,349	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Respiratory Therapy	\$ 34,247		
13	b12o	IV Insertion	10,978		
Total Other Fees Adjustments			\$ 45,225	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Admin Expense>Fines, Penalties & Settlements	55,000		
16	m13	Admin Expense>Late Fees	220		
16	m13	Non Routine Bank Charges	34,970		
16	m13	Employee Food	648		
16	m13	Employee Relations	1,956		
16	m13	Discriminatory Bonus	15,271		
15	Var	Benefits Associated with Marketing Salary (See Attached)	9,022		
Total Other A&G Adjustments			\$ 117,087	\$ -	\$ -

RegalCare at Waterbury, LLC
September 30, 2021
Benefits Disallowance

Marketing Benefits Disallowance

Marketing Salary	36,349	Page 10
Total Salaries	<u>6,218,043</u>	TB Linked
Percent to Total Salaries	0.58%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,543,382	TB Linked
Marketing Benefits Disallowed	9,022	Page 28 attachment

**RegalCare at Waterbury, LLC
 Disallowance Schedule for Cell Phones
 September 30, 2021**

	<u>Amount</u>	
Total Cell Phone Expense	1,833	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>\$ 393</u></u>	

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

Name of Facility			License No.	Report for Year Ended	Page	of	
RegalCare at Waterbury, LLC			2356	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 413,984	413,984		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 198,656	198,656		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 15,003	15,003		
30.	20	5h	Laboratory	\$ 15,881	15,881		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,014	3,014		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 22,565	22,565		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 2,566	2,566		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 339	339		
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)				\$ 672,008	672,008		

*** 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	5i	Cable Television Disallowance (See Attached)	\$ 2,808		
20	5l	Nursing Expense>Equip-Rental	19,757		
Total Other Ancillary Costs			\$ 22,565	\$ -	\$ -

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)
Total Other Property Adjustments			\$ -	\$ -	\$ -

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 Expense	\$ 2,566		
Total Other Adjustments			\$ 2,566	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev>Medical Records	\$ 339		
Total Other Adjustments			\$ 339	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**RegalCare at Waterbury, LLC
Disallowance Schedule for Cable TV
September 30, 2021**

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 6,408	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 2,808</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at Waterbury, LLC	2356	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>)	\$ 8,171,223	8,171,223				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,061,713	3,061,713				
b. Medicare Room and Board Contractual Allowance **	\$ 2,130	2,130				
4. a. Private-Pay Residents and Other	\$ 774,755	774,755				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 165,818	165,818				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (165,818)	(165,818)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 297,942	297,942				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (194,884)	(194,884)				
c. Physical Therapy - Non-Medicare	\$ 178,973	178,973				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (195,779)	(195,779)				
4. a. Speech Therapy - Medicare	\$ 113,508	113,508				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (82,120)	(82,120)				
c. Speech Therapy - Non-Medicare	\$ 86,324	86,324				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (95,694)	(95,694)				
5. a. Occupational Therapy - Medicare	\$ 221,108	221,108				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (164,279)	(164,279)				
c. Occupational Therapy - Non-Medicare	\$ 117,376	117,376				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (129,452)	(129,452)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 435	435				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 616,284	616,284				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,779,563	12,779,563				
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>)	\$ 82	82				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,331,150	1,331,150				
V. Total Other Revenue (1 thru 8)	\$ 1,331,232	1,331,232				
VI. Total All Revenue (III +V)	\$ 14,110,795	14,110,795				

* 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>Covid19	\$ 126		
30 II 6a	Other Ancillary Rev>Medicare B	137		
30 II 6a	Revenue Adjustments>Medicare A	172		
Total Other Resident Revenue - Medicare		\$ 435	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev>HMO	\$ (51)		
30 II 6b	Other Ancillary Rev>Medicaid>COVID19	84		
30 II 6b	Other Rev>Medicaid>COVID19	310,891		
30 II 6b	Other Rev>Medicaid>Strike	275,814		
30 II 6b	Revenue Adjustments>Commercial HMO	24,781		
30 II 6b	Revenue Adjustments>Medicare HMO	3,934		
30 II 6b	Revenue Adjustments>Hospice	1,363		
30 II 6b	Revenue Adjustments>Medicaid	520		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	2,588		
30 II 6b	Revenue Adjustments>Ancillary	(3,640)		
Total Other Resident Revenue		\$ 616,284	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Revenue on Claims	N/A	\$ 82		
Total Interest Income			\$ 82	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>PPP>COVID19	\$ 1,295,200		
30 IV 8	Resident Fund Petty Cash - Non Patient Specific	3,555		
30 IV 8	Other Rev>Medical Records (Disallowed on Pg 29a)	339		
30 IV 8	Reversal of PY Workers Comp Expense	32,056		
Total Other Revenue		\$ 1,331,150	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC	2356	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	181,386
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,528,415
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	194,554
a. Prepaid Expenses	3,354			
b. Prepaid Expenses>Insurance	144,585			
c. Prepaid Expenses>Taxes	46,615			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,904,355
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 <u>537,608</u>		\$	446,210
	Accum. Depreciation <u>91,398</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>215,121</u>		\$	68,149
	Accum. Depreciation <u>146,972</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	2,158
F/S vs C/R NBV		(111,698)		
See Schedule		113,856		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	516,517

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets-CIP	\$ 113,856
Total Other Other Fixed Assets (Itemize)			\$ 113,856

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From>Old Owner	\$ 63,138
32	D7	Due From>Medicaid	120,403
32	D7	Due From>Other L&E	13,927
32	D7	Due From>Michelle Cortina	10,835
Total Other Assets			\$ 208,303

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	\$ 192,062
33	A12	Accrued Expenses>Tunkar Brokerage Fee	5,329
33	A12	Accrued Expenses>Capital Lease>Copier	(24,077)
33	A12	Accrued Expenses>Utilities (Assumed)	20,255
33	A12	Accrued Expenses>Insurance - General Liability & Other	22,913
33	A12	Accrued Expenses>Insurance - Property	5,380
33	A12	Accrued Expenses>Year End Adjustments	18,395
33	A12	Accrued Expenses>Workers Comp	101,598
33	A12	Accrued Expenses>Health Insurance	104,781
33	A12	Deferred Revenue>Medicaid>COVID19	944,612
33	A12	Deferred Revenue>Medicaid>COVID19	281,660
Total Other Current Liabilities (Itemize)			\$ 1,672,910

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From)>HMO	\$ 21,054
34	B4	Due To/(From)>Income	11,548
34	B4	Due To/(From)>Regal Realty	2,703,652
34	B4	Due To>Patient Spend Down	2,154
Total Other Current Liabilities (Itemize)			\$ 2,738,408

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC	2356	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	3,420,872
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	5,305
2. Escrow Deposits			\$	283,628
3. Organization Expense				
	*Historical Cost	42,630		
	Accum. Depreciation	43,341	Net	\$ (711)
4. Goodwill (Purchased Only)			\$	694,573
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	1,417,670
Name and Address	Amount	Loan Date		
Due To>WL, NH, PR, WH, RCMG, FG, EM	1,417,670			
7. Other Assets <i>(itemize)</i>			\$	208,303

See Schedule				208,303
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,608,768
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,029,640

* 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 Waterbury, LLC	2356	9/30/2021	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	601,506
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>)			\$	372,437
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$	758
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	1,672,910

See Schedule				1,672,910
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,647,611

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility RegalCare at Waterbury, LLC		License No. 2356	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,647,611	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 1,291,694	
Name and Address of Lender	Amount	Loan Date			
Due To>SH, Tor, RCH, NL, Hosp, EE, Vend, FS	1,291,694	Var			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 2,738,408	
_____ _____ _____ See Schedule				2,738,408	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 4,030,102	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 6,677,713	


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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC	2356	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			\$	(134,658)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,324,756)
6. Gain or Loss for Period			\$	1,811,341
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	(648,073)
C. Total Reserves and Net Worth			\$	(648,073)
D. Total Liabilities, Reserves, and Net Worth			\$	6,029,640

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC	2356	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(2,327,503)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,110,795
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,299,454
D. Net Income or Deficit			\$	1,811,341
E. Balance			\$	(516,162)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Pg 27	\$12,246,822			
F/S vs C/R Deprec.	52,632			
Total Expenditures	\$12,299,454			
2. Other <i>(itemize)</i>				
Prior Period Adjustments		(131,911)		
F-3. Total Additions			\$	(131,911)
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			\$	(648,073)
	09/30/21			

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	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 S. Bovolack				
Address Address 555 Long Wharf Dr, 8th Floor, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia		Phone Number 732-961-8575		
Contact Email Address tzippyk@ltccs.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at Waterbury, LLC for the year ended September 30, 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 Waterbury, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 13, 2022

Client: *Regal Care Management*
 Engagement: *Medicaid - RegalCare at Waterbury, 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	(574.00)			(574.00)	(115,163.00)
10-014-00	Cash>Petty Cash Facility	300.00			300.00	300.00
10-015-00	Cash>Petty Cash PNA	1,212.00			1,212.00	1,210.00
10-050-91	Cash>WFPayroll>Waterbury	6,264.00			6,264.00	2,083.00
10-060-91	Cash>Resident Trust>Waterbury	95,080.00			95,080.00	76,082.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00	5,000.00
10-080-91	Cash>WFNonGovt>Waterbury	64,361.00			64,361.00	0.00
10-090-91	Cash>WFOperating>Waterbury	9,743.00			9,743.00	36,618.00
11-102-00	Accounts Receivable>Medicare A	421,261.00			421,261.00	623,289.00
11-104-00	Accounts Receivable>Private	176,609.00			176,609.00	86,572.00
11-105-00	Accounts Receivable>HMO	64,911.00			64,911.00	103,384.00
11-109-00	Accounts Receivable>Hospice	24,149.00			24,149.00	66,915.00
11-111-00	Accounts Receivable>Medicaid	1,816,455.00			1,816,455.00	1,481,596.00
11-112-00	Accounts Receivable>Income	20,338.00			20,338.00	42,326.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(15,515.00)			(15,515.00)	(35,567.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	(33,934.00)			(33,934.00)	35,402.00
11-123-00	Accounts Receivable>Ancillary	54,141.00			54,141.00	93,347.00
12-000-00	Prepaid Expenses	3,354.00			3,354.00	2,529.00
12-124-00	Prepaid Expenses>Insurance	144,585.00			144,585.00	29,543.00
12-126-00	Prepaid Expenses>Taxes	46,615.00			46,615.00	43,193.00
12-881-00	Prepaid Expenses>Workers Comp	0.00			0.00	91,987.00
13-127-00	Due From>Old Owner	57,272.00			57,272.00	60,244.00
13-128-00	Due From>Vendor Security Deposits	5,305.00			5,305.00	5,305.00
14-131-00	Fixed Assets>Leasehold Improvements	534,871.00			534,871.00	432,309.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	80,248.00			80,248.00	56,680.00
14-133-00	Fixed Assets>Medical Equipment	45,512.00			45,512.00	39,258.00
14-134-00	Fixed Assets>Computer Hardware	42,199.00			42,199.00	42,199.00
14-135-00	Fixed Assets>Computer Software	8,526.00			8,526.00	8,026.00
14-136-00	Fixed Assets>CIP	113,856.00			113,856.00	113,856.00
14-137-01	Fixed Asset>Capital Lease>Copier	33,700.00			33,700.00	33,700.00
14-305-00	Fixed Assets>Sales Use Tax	2,126.00			2,126.00	2,126.00
15-131-00	Accum Depn>Leasehold Improvements	(154,036.00)			(154,036.00)	(84,876.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(47,776.00)			(47,776.00)	(33,220.00)
15-133-00	Accum Depn>Medical Equipment	(27,492.00)			(27,492.00)	(20,554.00)
15-134-00	Accum Depn>Computer Hardware	(40,221.00)			(40,221.00)	(34,953.00)
15-135-00	Accum Depn>Computer Software	(7,375.00)			(7,375.00)	(6,329.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(66,026.00)			(66,026.00)	(57,081.00)
15-305-00	Accum Depn>Sales Use Tax	(1,595.00)			(1,595.00)	(1,167.00)
16-000-00	Goodwill	694,573.00			694,573.00	694,573.00
17-000-00	Deferred Financing Costs	42,630.00			42,630.00	42,630.00
17-283-06	Other Assets>Escrow>Tax	33,734.00			33,734.00	42,314.00
17-283-64	Other Asset>Escrow>Replacement Reserve	226,644.00			226,644.00	226,644.00
17-283-67	Other Assets>Escrow>Insurance	23,250.00			23,250.00	23,250.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(43,341.00)			(43,341.00)	(38,367.00)
20-000-00	Accounts Payable	(489,763.00)			(489,763.00)	(697,003.00)
21-150-00	Other Current Payables>Union Dues W/H	0.00			0.00	(1,357.00)
21-350-00	Other Current Payables>Resident Funds	(95,080.00)			(95,080.00)	(76,082.00)
21-353-00	Other Current Payables>Resident Refunds	0.00			0.00	(3,385.00)
21-600-00	Other Current Payables>Disputed AP	(16,643.00)			(16,643.00)	(19,704.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(20.00)			(20.00)	(20.00)
22-000-34	Note Payable>PPP Loan>COVID19	0.00			0.00	(1,295,200.00)
23-000-00	Accrued Wages & Related	(184,963.00)			(184,963.00)	(33,533.00)
23-157-00	Accrued Expenses>PTO	(187,474.00)			(187,474.00)	(154,195.00)
24-000-00	Accrued Expenses	(192,062.00)			(192,062.00)	(158,742.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(5,329.00)			(5,329.00)	(5,329.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	24,077.00			24,077.00	15,322.00
24-158-00	Accrued Expenses>Utilities (Assumed)	(20,255.00)			(20,255.00)	(20,255.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(22,915.00)			(22,915.00)	(17,783.00)
24-165-00	Accrued Expenses>Insurance - Property	(5,380.00)			(5,380.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(18,395.00)			(18,395.00)	(13,489.00)
24-881-00	Accrued Expenses>Workers Comp	(101,598.00)			(101,598.00)	(124,031.00)
24-882-00	Accrued Expenses>Health Insurance	(104,781.00)			(104,781.00)	(29,003.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(944,612.00)			(944,612.00)	(769,250.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(281,660.00)			(281,660.00)	(465,193.00)
27-000-40	Due To/(From)>Salmon Brook	0.00			0.00	(839.00)
27-000-41	Due To/(From)>Sky View	0.00			0.00	320.00
27-000-50	Due To/(From)>Sharon	(20.00)			(20.00)	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
27-000-53	Due To/(From)>Woodlake	170.00			170.00	0.00
27-000-77	Due To/(From)>TSM Holdings	0.00			0.00	(2,178.00)
27-000-78	Due To/(From)>Maplewood	0.00			0.00	(13,793.00)
27-000-82	Due To/(From)>Saugus	0.00			0.00	123.00
27-000-83	Due To/(From)>Twin Oaks	0.00			0.00	(906.00)
27-000-87	Due To/(From)>Torrington	(6,065.00)			(6,065.00)	(6,278.00)
27-000-88	Due To/(From)>New Haven	124,818.00			124,818.00	141,148.00
27-000-89	Due To/(From)>Prospect	49,034.00			49,034.00	60,341.00
27-000-90	Due To/(From)>West Haven	34,943.00			34,943.00	35,365.00
27-000-92	Due To/(From)>Regal Care Management Group	1,144,353.00			1,144,353.00	1,145,856.00
27-000-93	Due To/(From)>RC Holdings	(1,233,360.00)			(1,233,360.00)	(1,761,210.00)
27-000-95	Due To/(From)>Norwich	0.00			0.00	(23,601.00)
27-000-96	Due To/(From)>New London	(752.00)			(752.00)	(2,533.00)
27-102-00	Due To/(From)>Medicare A	(758.00)			(758.00)	(4,413.00)
27-105-00	Due To/(From)>HMO	(21,054.00)			(21,054.00)	(17,294.00)
27-109-00	Due To/(From)>Hospice	(356.00)			(356.00)	0.00
27-111-00	Due To/(From)>Medicaid	120,403.00			120,403.00	106,282.00
27-112-00	Due To/(From)>Income	(11,548.00)			(11,548.00)	(11,548.00)
27-152-00	Due To/(From)>Employee	(8,665.00)			(8,665.00)	(8,468.00)
27-169-00	Due To/(From)>Regal Realty	(2,703,652.00)			(2,703,652.00)	(2,120,688.00)
27-172-00	Due To/(From)>Vendor	(40,369.00)			(40,369.00)	(36,262.00)
27-174-00	Due To/(From)>Other L&E	13,927.00			13,927.00	13,927.00
27-199-00	Due To>Patient Spend Down	(2,154.00)			(2,154.00)	(2,154.00)
27-315-00	Due To/(From)>Fairview at Southport	(2,107.00)			(2,107.00)	5,005.00
27-316-00	Due To/(From)>Fairview at Greenwich	828.00			828.00	(8,918.00)
27-317-00	Due To/(From)>Fairview Management	0.00			0.00	643.00
27-328-00	Due To/(From)>Michelle Cortina	10,835.00			10,835.00	0.00
27-400-00	Due to/(from)>Eli Mirlis	63,524.00			63,524.00	(170,558.00)
28-127-00	Due To>Old Owner	5,866.00			5,866.00	5,866.00
30-000-00	Retained Earnings	2,324,756.00			2,324,756.00	1,621,381.00
31-000-86	Partner's Equity>All Partners>Capital Draws	134,658.00			134,658.00	3,026.00
40-102-00	Room & Board Revenue>Medicare A	(3,061,713.00)			(3,061,713.00)	(3,209,007.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	(2,130.00)			(2,130.00)	33,701.00
40-104-00	Room & Board Revenue>Private	(414,769.00)			(414,769.00)	(262,838.00)
40-105-00	Room & Board Revenue>HMO	(278,171.00)			(278,171.00)	(361,394.00)
40-105-14	Room & Board Revenue>HMO>Sequester	0.00			0.00	807.00
40-109-00	Room & Board Revenue>Hospice	(81,815.00)			(81,815.00)	(289,147.00)
40-111-00	Room & Board Revenue>Medicaid	(8,171,223.00)			(8,171,223.00)	(7,521,134.00)
41-102-00	Pharmacy Rev>Medicare A	(165,818.00)			(165,818.00)	(174,035.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	165,818.00			165,818.00	174,035.00
42-102-00	PT Revenue>Medicare A	(194,884.00)			(194,884.00)	(218,091.00)
42-102-01	PT Revenue>Medicare A>C/A	194,884.00			194,884.00	217,115.00
42-103-00	PT Revenue>Medicare B	(103,058.00)			(103,058.00)	(93,860.00)
42-105-00	PT Revenue>HMO	(18,896.00)			(18,896.00)	(33,247.00)
42-105-01	PT Revenue>HMO>C/A	35,702.00			35,702.00	22,187.00
42-111-00	PT Revenue>Medicaid	(160,077.00)			(160,077.00)	(87,840.00)
42-111-01	PT Revenue>Medicaid>C/A	160,077.00			160,077.00	87,840.00
43-102-00	OT Revenue>Medicare A	(163,826.00)			(163,826.00)	(186,003.00)
43-102-01	OT Revenue>Medicare A>C/A	164,279.00			164,279.00	187,380.00
43-103-00	OT Revenue>Medicare B	(57,282.00)			(57,282.00)	(63,643.00)
43-105-00	OT Revenue>HMO	(21,691.00)			(21,691.00)	(26,902.00)
43-105-01	OT Revenue>HMO>C/A	33,767.00			33,767.00	20,153.00
43-111-00	OT Revenue>Medicaid	(95,685.00)			(95,685.00)	(58,471.00)
43-111-01	OT Revenue>Medicaid>C/A	95,685.00			95,685.00	58,471.00
44-102-00	ST Revenue>Medicare A	(82,120.00)			(82,120.00)	(107,905.00)
44-102-01	ST Revenue>Medicare A>C/A	82,120.00			82,120.00	107,905.00
44-103-00	ST Revenue>Medicare B	(31,388.00)			(31,388.00)	(34,411.00)
44-103-01	ST Revenue>Medicare B>C/A	0.00			0.00	476.00
44-105-00	ST Revenue>HMO	(5,524.00)			(5,524.00)	(29,799.00)
44-105-01	ST Revenue>HMO>C/A	14,894.00			14,894.00	21,896.00
44-111-00	ST Revenue>Medicaid	(80,800.00)			(80,800.00)	(34,211.00)
44-111-01	ST Revenue>Medicaid>C/A	80,800.00			80,800.00	34,211.00
47-102-34	Other Ancillary Rev>Medicare A>Covid19	(126.00)			(126.00)	0.00
47-103-00	Other Ancillary Rev>Medicare B	(137.00)			(137.00)	(4,561.00)
47-105-00	Other Ancillary Rev>HMO	51.00			51.00	(49.00)
47-111-00	Other Ancillary Rev>Medicaid	0.00			0.00	(785.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00			0.00	785.00
47-111-34	Other Ancillary Rev>Medicaid>COVID19	(84.00)			(84.00)	0.00
51-034-34	Other Rev>PPP>COVID19	(1,295,200.00)			(1,295,200.00)	0.00
51-100-00	Other Rev>Miscellaneous	(3,555.00)			(3,555.00)	(1,081.00)
51-111-34	Other Rev>Medicaid>COVID19	(310,891.00)			(310,891.00)	0.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
51-111-38	Other Rev>Medicaid>Strike	(275,814.00)			(275,814.00)	0.00
51-160-00	Other Rev>Interest	(82.00)			(82.00)	(14.00)
51-818-00	Other Rev>Medical Records	(339.00)			(339.00)	(178.00)
52-102-00	Revenue Adjustments>Medicare A	(172.00)			(172.00)	2,929.00
52-105-00	Revenue Adjustments>Commercial HMO	(24,781.00)			(24,781.00)	0.00
52-106-00	Revenue Adjustments>Medicare HMO	(3,934.00)			(3,934.00)	0.00
52-109-00	Revenue Adjustments>Hospice	(1,363.00)			(1,363.00)	(1,666.00)
52-111-00	Revenue Adjustments>Medicaid	(520.00)			(520.00)	(67,803.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(2,588.00)			(2,588.00)	0.00
52-123-00	Revenue Adjustments>Ancillary	3,640.00			3,640.00	0.00
60-183-00	Nursing Expense>Supplies	126,800.00			126,800.00	132,274.00
60-183-34	Nursing Expense>Supplies>COVID19	52,855.00			52,855.00	34,488.00
60-184-00	Nursing Expense>Minor Equip & Supplies	3,168.00			3,168.00	0.00
60-185-00	Nursing Expense>Incontinence Supplies	102.00			102.00	307.00
60-204-00	Nursing Expense>Training & Education	473.00			473.00	3,366.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			1,152.00	25.00
60-205-00	Nursing Expense>Sanitation & Incineration	767.00			767.00	779.00
60-206-00	Nursing Expense>Clinical Services	50,145.00		(4,920.00)	45,225.00	53,918.00
			RJE - 1	(4,920.00)		
60-206-34	Nursing Expense>Clinical Services>COVID19	0.00			0.00	14,173.00
60-207-00	Nursing Expense>Repairs & Maint	3,207.00			3,207.00	50.00
60-208-00	Nursing Expense>Equip-Rental	35,322.00			35,322.00	37,304.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	0.00			0.00	7,239.00
60-212-00	Nursing Expense>Clinical Consultants	18,000.00			18,000.00	13,500.00
60-213-00	Nursing Expense>Transportation	40.00			40.00	373.00
60-230-00	Nursing Expense>Data Processing	19,744.00			19,744.00	14,439.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,012.00			3,012.00	794.00
60-700-34	Nursing Expense>Contracted Service>COVID19	0.00			0.00	1,820.00
60-700-38	Nursing Expense>Contracted Service>Strike	110,699.00			110,699.00	0.00
60-801-80	Nursing Expense>CNA>Wages	1,762,759.00			1,762,759.00	1,922,417.00
60-801-92	Nursing Expense>CNA>PTO Accrual	19,114.00			19,114.00	(7,431.00)
60-805-80	Nursing Expense>LPN>Wages	1,487,024.00			1,487,024.00	1,639,712.00
60-805-92	Nursing Expense>LPN>PTO Accrual	5,865.00			5,865.00	(3,910.00)
60-808-80	Nursing Expense>RN>Wages	88,149.00			88,149.00	81,134.00
60-808-92	Nursing Expense>RN>PTO Accrual	946.00			946.00	1,157.00
60-809-80	Nursing Expense>RN Supervisor>Wages	420,417.00			420,417.00	420,993.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(1,570.00)			(1,570.00)	3,700.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00	0.00
			RJE - 3	0.00		
61-750-00	Nursing Admin Expense>Medical Director	0.00			0.00	24,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	24,000.00			24,000.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	130,540.00			130,540.00	116,358.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00			0.00	(1,797.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	99,852.00			99,852.00	88,701.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(683.00)			(683.00)	2,572.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	43,391.00			43,391.00	42,820.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	699.00			699.00	1,102.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	153,240.00			153,240.00	151,049.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	2,085.00			2,085.00	(1,663.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	32,004.00			32,004.00	32,196.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(2,041.00)			(2,041.00)	(331.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,696.00			71,696.00	71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	46,507.00			46,507.00	45,215.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	158.00			158.00	(42.00)
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	28,867.00			28,867.00	29,637.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	165.00			165.00	0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	373,736.00			373,736.00	400,024.00
61-881-00	Nursing Admin Expense>Workers Comp	165,334.00			165,334.00	156,573.00
61-882-00	Nursing Admin Expense>Health Insurance	76,530.00			76,530.00	111,401.00
61-883-00	Nursing Admin Expense>Other Benefits	929,305.00		(929,305.00)	0.00	0.00
			RJE - 3	(929,305.00)		
62-000-00	Pharmacy Expense	9.00			9.00	48.00
62-145-00	Pharmacy Expense>RX	198,647.00			198,647.00	219,343.00
62-222-00	Pharmacy Expense>OTC	1,340.00			1,340.00	683.00
62-700-00	Pharmacy Expense>Contracted Service	13,056.00			13,056.00	13,056.00
64-223-00	Other Ancillary Expense>Oxygen	3,014.00			3,014.00	4,663.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	0.00			0.00	2,440.00
64-224-00	Other Ancillary Expense>Lab	15,884.00			15,884.00	32,176.00
64-224-34	Other Ancillary Expense>Lab>COVID19	(3.00)			(3.00)	1,800.00
64-225-00	Other Ancillary Expense>Radiology	15,003.00			15,003.00	4,083.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	0.00			0.00	5,916.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
65-000-00	PT Expense	250,750.00			250,750.00	237,840.00
66-000-00	OT Expense	186,486.00			186,486.00	187,865.00
67-000-00	ST Expense	77,376.00			77,376.00	70,103.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,250.00			2,250.00	0.00
69-811-80	Social Services Expense>Director>Wages	73,701.00			73,701.00	76,514.00
69-811-92	Social Services Expense>Director>PTO Accrual	(194.00)			(194.00)	1,835.00
69-830-80	Social Services Expense>Assistant>Wages	25,326.00			25,326.00	25,250.00
69-880-00	Social Services Expense>Payroll Taxes	8,435.00			8,435.00	8,932.00
69-881-00	Social Services Expense>Workers Comp	3,728.00			3,728.00	3,508.00
69-882-00	Social Services Expense>Health Insurance	1,718.00			1,718.00	2,499.00
69-883-00	Social Services Expense>Other Benefits	21,007.00		(21,007.00)	0.00	0.00
			RJE - 3	(21,007.00)		
70-177-00	Dietary Expense>Supplements	22,089.00			22,089.00	33,618.00
70-178-00	Dietary Expense>Food	231,828.00			231,828.00	225,141.00
70-178-34	Dietary Expense>Food>COVID19	0.00			0.00	3,376.00
70-178-38	Dietary Expense>Food>Strike	998.00			998.00	0.00
70-183-00	Dietary Expense>Supplies	40,498.00			40,498.00	20,712.00
70-183-34	Dietary Expense>Supplies>COVID19	1,178.00			1,178.00	1,260.00
70-184-00	Dietary Expense>Minor Equip & Supplies	1,350.00			1,350.00	0.00
70-207-00	Dietary Expense>Repairs & Maint	1,901.00			1,901.00	956.00
70-700-00	Dietary Expense>Contracted Service	89.00			89.00	0.00
70-811-80	Dietary Expense>Director>Wages	69,940.00			69,940.00	52,114.00
70-811-92	Dietary Expense>Director>PTO Accrual	644.00			644.00	1,112.00
70-831-80	Dietary Expense>Aide>Wages	319,048.00			319,048.00	316,345.00
70-831-92	Dietary Expense>Aide>PTO Accrual	2,699.00			2,699.00	1,468.00
70-832-80	Dietary Expense>Cook>Wages	157,688.00			157,688.00	150,176.00
70-832-92	Dietary Expense>Cook>PTO Accrual	3,827.00			3,827.00	2,361.00
70-833-80	Dietary Expense>Dietician>Wages	73,235.00			73,235.00	80,760.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	(1,069.00)			(1,069.00)	171.00
70-880-00	Dietary Expense>Payroll Taxes	53,231.00			53,231.00	52,142.00
70-881-00	Dietary Expense>Workers Comp	23,583.00			23,583.00	20,424.00
70-882-00	Dietary Expense>Health Insurance	10,908.00			10,908.00	14,541.00
70-883-00	Dietary Expense>Other Benefits	132,288.00		(132,288.00)	0.00	0.00
			RJE - 3	(132,288.00)		
71-178-00	Activity Expense>Food	1,207.00			1,207.00	377.00
71-183-00	Activity Expense>Supplies	3,524.00			3,524.00	2,997.00
71-183-34	Activity Expense>Supplies>COVID19	6.00			6.00	0.00
71-202-00	Activity Expense>Resident Missing Items	268.00			268.00	10.00
71-700-00	Activity Expense>Contracted Service	1,705.00			1,705.00	3,095.00
71-811-80	Activity Expense>Director>Wages	57,455.00			57,455.00	59,790.00
71-811-92	Activity Expense>Director>PTO Accrual	2,145.00			2,145.00	(53.00)
71-831-80	Activity Expense>Aide>Wages	19,951.00			19,951.00	33,016.00
71-831-92	Activity Expense>Aide>PTO Accrual	(567.00)			(567.00)	(179.00)
71-880-00	Activity Expense>Payroll Taxes	6,659.00			6,659.00	7,991.00
71-881-00	Activity Expense>Workers Comp	2,970.00			2,970.00	3,133.00
71-882-00	Activity Expense>Health Insurance	1,411.00			1,411.00	2,232.00
71-883-00	Activity Expense>Other Benefits	16,668.00		(16,668.00)	0.00	0.00
			RJE - 3	(16,668.00)		
72-183-00	Housekeeping Expense>Supplies	23,030.00			23,030.00	27,728.00
72-183-34	Housekeeping Expense>Supplies>COVID19	90.00			90.00	975.00
72-831-80	Housekeeping Expense>Aide>Wages	318,662.00			318,662.00	276,226.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	1,416.00			1,416.00	1,737.00
73-183-00	Laundry Expense>Supplies	9,900.00			9,900.00	7,887.00
73-700-00	Laundry Expense>Contracted Service	(213.00)			(213.00)	480.00
73-700-34	Laundry Expense>Contracted Service>COVID19	1,004.00			1,004.00	0.00
73-831-80	Laundry Expense>Aide>Wages	126,087.00			126,087.00	171,635.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,484.00)			(1,484.00)	773.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	37,862.00			37,862.00	38,809.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	16,765.00			16,765.00	15,264.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	7,703.00			7,703.00	10,855.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	94,045.00		(94,045.00)	0.00	0.00
			RJE - 3	(94,045.00)		
75-183-00	Maintenance Expense>Supplies	15,104.00			15,104.00	8,306.00
75-183-34	Maintenance Expense>Supplies>COVID19	41.00			41.00	33.00
75-183-38	Maintenance Expense>Supplies>Strike	94.00			94.00	0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	7,710.00			7,710.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	31,315.00			31,315.00	32,243.00
75-207-00	Maintenance Expense>Repairs & Maint	38,947.00			38,947.00	43,302.00
75-208-00	Maintenance Expense>Equip-Rental	87.00			87.00	0.00
75-217-00	Maintenance Expense>Extermination	1,524.00			1,524.00	1,095.00
75-218-00	Maintenance Expense>Snow Removal	10,375.00			10,375.00	4,626.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
75-219-00	Maintenance Expense>Landscaping	1,421.00			1,421.00	5,569.00
75-220-00	Maintenance Expense>Fire Drill	2,982.00			2,982.00	3,208.00
75-700-00	Maintenance Expense>Contracted Service	22,806.00		(18,389.00)	4,417.00	20,531.00
			RJE - 8	(18,389.00)		
75-700-34	Maintenance Expense>Contracted Service>COVID19	7,211.00			7,211.00	28,906.00
75-811-80	Maintenance Expense>Director>Wages	56,172.00			56,172.00	64,757.00
75-811-92	Maintenance Expense>Director>PTO Accrual	0.00			0.00	(72.00)
75-829-80	Maintenance Expense>Staff>Wages	58,046.00			58,046.00	56,440.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(348.00)			(348.00)	(168.00)
75-837-38	Maintenance Expense>Security>Strike	5,000.00			5,000.00	0.00
75-838-80	Maintenance Expense>Security Desk>Wages	77,507.00			77,507.00	93,655.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	248.00			248.00	(639.00)
75-880-00	Maintenance Expense>Payroll Taxes	16,334.00			16,334.00	18,396.00
75-881-00	Maintenance Expense>Workers Comp	7,208.00			7,208.00	7,245.00
75-882-00	Maintenance Expense>Health Insurance	3,380.00			3,380.00	5,153.00
75-883-00	Maintenance Expense>Other Benefits	40,462.00		(40,462.00)	0.00	0.00
			RJE - 3	(40,462.00)		
76-227-00	Utility Expense>Gas	67,135.00			67,135.00	62,221.00
76-228-00	Utility Expense>Electric	142,297.00			142,297.00	139,741.00
76-229-00	Utility Expense>Water/Sewer	77,522.00			77,522.00	70,199.00
80-101-00	Admin Expense>Provider Tax	624,421.00			624,421.00	634,240.00
80-162-00	Admin Expense>Insurance - General Liability & Other	78,661.00			78,661.00	68,606.00
80-163-00	Admin Expense>Insurance - EPLI	2,339.00			2,339.00	1,690.00
80-164-00	Admin Expense>Surety Bond	273.00			273.00	500.00
80-165-00	Admin Expense>Insurance - Property	14,644.00			14,644.00	10,675.00
80-183-00	Admin Expense>Supplies	10,395.00			10,395.00	10,720.00
80-183-34	Admin Expense>Supplies>COVID19	30.00			30.00	11.00
80-183-38	Admin Expense>Supplies>Strike	472.00			472.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	558.00			558.00	0.00
80-208-00	Admin Expense>Equip-Rental	749.00			749.00	903.00
80-208-34	Admin Expense>Equip-Rental>COVID19	41.00			41.00	0.00
80-209-00	Admin Expense>Postage	1,303.00			1,303.00	1,157.00
80-209-34	Admin Expense>Postage>COVID19	92.00			92.00	0.00
80-210-00	Admin Expense>Internet	1,750.00			1,750.00	2,100.00
80-230-00	Admin Expense>Data Processing	74,981.00			74,981.00	64,761.00
80-231-00	Admin Expense>Telephone	17,664.00		(1,833.00)	15,831.00	14,423.00
			RJE - 2	(1,833.00)		
80-232-00	Admin Expense>Cable TV	6,408.00			6,408.00	6,513.00
80-233-00	Admin Expense>Seminars	105.00			105.00	265.00
80-234-00	Admin Expense>Licenses	1,028.00			1,028.00	735.00
80-235-00	Admin Expense>Dues & Subscriptions	2,830.00		(2,431.00)	399.00	270.00
			RJE - 4	(2,431.00)		
80-236-00	Admin Expense>Travel	1,962.00			1,962.00	1,419.00
80-236-04	Admin Expense>Travel>Allowable	3,936.00			3,936.00	3,767.00
80-236-34	Admin Expense>Travel>COVID19	23.00			23.00	28.00
80-236-38	Admin Expense>Travel>Strike	26,030.00			26,030.00	0.00
80-238-00	Admin Expense>Legal Fees	7,484.00		6,276.00	13,760.00	15,836.00
			RJE - 6	6,276.00		
80-238-34	Admin Expense>Legal Fees>COVID19	25.00			25.00	0.00
80-239-00	Admin Expense>Accounting Fees	71,912.00		(56,400.00)	15,512.00	27,535.00
			RJE - 5	(56,400.00)		
80-239-34	Admin Expense>Accounting Fees>COVID19	(2,137.00)			(2,137.00)	5,435.00
80-240-00	Admin Expense>Professional Fees	134,240.00		50,124.00	184,364.00	171,885.00
			RJE - 5	50,124.00		
			RJE - 6	(6,276.00)		
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00			8,000.00	0.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	55,000.00			55,000.00	0.00
80-243-00	Admin Expense>Late Fees	220.00			220.00	620.00
80-244-00	Admin Expense>Bank Fees	58,943.00			58,943.00	58,980.00
80-245-38	Admin Expense>Background Checks>Strike	2,869.00			2,869.00	0.00
80-247-00	Admin Expense>Corporate Tax	160.00			160.00	300.00
80-249-00	Admin Expense>Recruiting	1,071.00			1,071.00	948.00
80-250-00	Admin Expense>Marketing & Advertising	21,393.00			21,393.00	21,256.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	(360.00)			(360.00)	6,335.00
80-700-00	Admin Expense>Contracted Service	20,491.00		18,389.00	38,880.00	22,709.00
			RJE - 8	18,389.00		
80-700-34	Admin Expense>Contracted Service>COVID19	240.00			240.00	0.00
80-811-80	Admin Expense>Director>Wages	108,291.00			108,291.00	120,674.00
80-812-80	Admin Expense>Assistant Director>Wages	5,214.00			5,214.00	5,229.00
80-839-80	Admin Expense>Admissions>Wages	99,203.00			99,203.00	115,234.00
80-840-80	Admin Expense>Business Office>Wages	139,707.00			139,707.00	137,297.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
80-840-92	Admin Expense>Business Office>PTO Accrual	(40.00)			(40.00)	(23.00)
80-842-80	Admin Expense>Marketing>Wages	36,349.00			36,349.00	33,362.00
80-880-00	Admin Expense>Payroll Taxes	33,215.00			33,215.00	35,324.00
80-881-00	Admin Expense>Workers Comp	14,649.00			14,649.00	13,967.00
80-882-00	Admin Expense>Health Insurance	6,730.00			6,730.00	9,923.00
80-883-00	Admin Expense>Other Benefits	82,554.00		(82,554.00)	0.00	0.00
			RJE - 3	(82,554.00)		
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		41,585.00	41,585.00	45,590.00
			RJE - 3	41,585.00		
85-245-00	Employee Benefits Expense>Background Checks	0.00		3,935.00	3,935.00	744.00
			RJE - 3	3,935.00		
85-255-79	Employee Benefits Expense>Pension>Union	0.00		345,035.00	345,035.00	345,472.00
			RJE - 3	345,035.00		
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		905,530.00	905,530.00	984,509.00
			RJE - 3	905,530.00		
91-121-00	Property Expense>Rent	349,182.00			349,182.00	367,138.00
91-161-00	Property Expense>RE Taxes	147,636.00			147,636.00	154,971.00
91-261-00	Property Expense>Personal Prop Taxes	15,671.00			15,671.00	10,647.00
92-000-00	Depreciation Expense	106,342.00			106,342.00	86,041.00
93-000-00	Amortization Expense	4,974.00			4,974.00	8,526.00
94-000-00	Interest Expense	33,621.00			33,621.00	75,108.00
98-999-99	Prior Period Adjustment	(32,056.00)			(32,056.00)	0.00
Marcum 101	Dentist	0.00		4,920.00	4,920.00	7,200.00
			RJE - 1	4,920.00		
Marcum 102	Cell Phone	0.00		1,833.00	1,833.00	0.00
			RJE - 2	1,833.00		
Marcum 109	Employee Food	0.00		648.00	648.00	514.00
			RJE - 3	648.00		
Marcum 110	Employee Relations	0.00		1,956.00	1,956.00	638.00
			RJE - 3	1,956.00		
Marcum 111	Discriminatory Bonus	0.00		15,271.00	15,271.00	17,630.00
			RJE - 3	15,271.00		
Marcum 113	Subscriptions	0.00		2,431.00	2,431.00	5,072.00
			RJE - 4	2,431.00		
Marcum 120	Tax Form 720	0.00		0.00	0.00	67.00
			RJE - 3	0.00		
Marcum 121	Indirect COVID Expense	0.00		69.00	69.00	5,705.00
			RJE - 3	69.00		
Marcum 122	Admin&General>COVID Related Expense	0.00		2,300.00	2,300.00	11,250.00
			RJE - 3	2,300.00		
Marcum 123	Holiday Party	0.00		0.00	0.00	2,045.00
			RJE - 3	0.00		
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 Waterbury, 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	108,291.00		0.00	108,291.00	120,674.00
Subtotal [2]	Administrators	108,291.00		0.00	108,291.00	120,674.00
Subgroup : [3]	Assistant Administrator					
80-812-80	Admin Expense>Assistant Director>Wages	5,214.00		0.00	5,214.00	5,229.00
Subtotal [3]	Assistant Administrator	5,214.00		0.00	5,214.00	5,229.00
Subgroup : [4]	Other Administrative Salaries					
75-838-80	Maintenance Expense>Security Desk>Wages	77,507.00		0.00	77,507.00	93,655.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	248.00		0.00	248.00	(639.00)
80-840-80	Admin Expense>Business Office>Wages	139,707.00		0.00	139,707.00	137,297.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(40.00)		0.00	(40.00)	(23.00)
Subtotal [4]	Other Administrative Salaries	217,422.00		0.00	217,422.00	230,290.00
Subgroup : [5A]	Head Dietitian					
70-833-80	Dietary Expense>Dietician>Wages	73,235.00		0.00	73,235.00	80,760.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	(1,069.00)		0.00	(1,069.00)	171.00
Subtotal [5A]	Head Dietitian	72,166.00		0.00	72,166.00	80,931.00
Subgroup : [5B]	Food Service Supervisor					
70-811-80	Dietary Expense>Director>Wages	69,940.00		0.00	69,940.00	52,114.00
70-811-92	Dietary Expense>Director>PTO Accrual	644.00		0.00	644.00	1,112.00
Subtotal [5B]	Food Service Supervisor	70,584.00		0.00	70,584.00	53,226.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	319,048.00		0.00	319,048.00	316,345.00
70-831-92	Dietary Expense>Aide>PTO Accrual	2,699.00		0.00	2,699.00	1,468.00
70-832-80	Dietary Expense>Cook>Wages	157,688.00		0.00	157,688.00	150,176.00
70-832-92	Dietary Expense>Cook>PTO Accrual	3,827.00		0.00	3,827.00	2,361.00
Subtotal [5C]	Dietary Workers	483,262.00		0.00	483,262.00	470,350.00
Subgroup : [6B]	Other Housekeeping Workers					
72-831-80	Housekeeping Expense>Aide>Wages	318,662.00		0.00	318,662.00	276,226.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	1,416.00		0.00	1,416.00	1,737.00
Subtotal [6B]	Other Housekeeping Workers	320,078.00		0.00	320,078.00	277,963.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	56,172.00		0.00	56,172.00	64,757.00
75-811-92	Maintenance Expense>Director>PTO Accrual	0.00		0.00	0.00	(72.00)
Subtotal [7A]	Engineer or Chief of Maintenance	56,172.00		0.00	56,172.00	64,685.00
Subgroup : [7B]	Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	58,046.00		0.00	58,046.00	56,440.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(348.00)		0.00	(348.00)	(168.00)
Subtotal [7B]	Other Maintenance Workers	57,698.00		0.00	57,698.00	56,272.00
Subgroup : [8B]	Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	126,087.00		0.00	126,087.00	171,635.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,484.00)		0.00	(1,484.00)	773.00
Subtotal [8B]	Other Laundry Workers	124,603.00		0.00	124,603.00	172,408.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	130,540.00		0.00	130,540.00	116,358.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00		0.00	0.00	(1,797.00)
61-812-80	Nursing Admin Expense>Assistant Director>Wages	99,852.00		0.00	99,852.00	88,701.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(683.00)		0.00	(683.00)	2,572.00
Subtotal [12A]	Director of Nurses/Assistant Director	229,709.00		0.00	229,709.00	205,834.00
Subgroup : [12B1]	RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	88,149.00		0.00	88,149.00	81,134.00
60-808-92	Nursing Expense>RN>PTO Accrual	946.00		0.00	946.00	1,157.00
60-809-80	Nursing Expense>RN Supervisor>Wages	420,417.00		0.00	420,417.00	420,993.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(1,570.00)		0.00	(1,570.00)	3,700.00
Subtotal [12B1]	RNs - Direct Care	507,942.00		0.00	507,942.00	506,984.00
Subgroup : [12B2]	RNs - Administrative					
61-814-80	Nursing Admin Expense>Central Supply>Wages	43,391.00		0.00	43,391.00	42,820.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	699.00		0.00	699.00	1,102.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	153,240.00		0.00	153,240.00	151,049.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	2,085.00		0.00	2,085.00	(1,663.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,696.00		0.00	71,696.00	71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	46,507.00		0.00	46,507.00	45,215.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	158.00		0.00	158.00	(42.00)
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	28,867.00		0.00	28,867.00	29,637.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	165.00		0.00	165.00	0.00

Subtotal [12B2]	RNs - Administrative	346,808.00	0.00	346,808.00	340,011.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	1,487,024.00	0.00	1,487,024.00	1,639,712.00
60-805-92	Nursing Expense>LPN>PTO Accrual	5,865.00	0.00	5,865.00	(3,910.00)
Subtotal [12C1]	LPNs - Direct Care	1,492,889.00	0.00	1,492,889.00	1,635,802.00
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,762,759.00	0.00	1,762,759.00	1,922,417.00
60-801-92	Nursing Expense>CNA>PTO Accrual	19,114.00	0.00	19,114.00	(7,431.00)
Subtotal [12D]	Aides and Attendants	1,781,873.00	0.00	1,781,873.00	1,914,986.00
Subgroup : [12H]	Recreation Workers				
71-811-80	Activly Expense>Director>Wages	57,455.00	0.00	57,455.00	59,790.00
71-811-92	Activly Expense>Director>PTO Accrual	2,145.00	0.00	2,145.00	(53.00)
71-831-80	Activly Expense>Aide>Wages	19,951.00	0.00	19,951.00	33,016.00
71-831-92	Activly Expense>Aide>PTO Accrual	(567.00)	0.00	(567.00)	(179.00)
Subtotal [12H]	Recreation Workers	78,984.00	0.00	78,984.00	92,574.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	73,701.00	0.00	73,701.00	76,514.00
69-811-92	Social Services Expense>Director>PTO Accrual	(194.00)	0.00	(194.00)	1,835.00
69-830-80	Social Services Expense>Assistant>Wages	25,326.00	0.00	25,326.00	25,250.00
Subtotal [12M]	Social Workers/Case Management	98,833.00	0.00	98,833.00	103,599.00
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	36,349.00	0.00	36,349.00	33,362.00
Subtotal [12N]	Marketing	36,349.00	0.00	36,349.00	33,362.00
Subgroup : [12O]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	32,004.00	0.00	32,004.00	32,196.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(2,041.00)	0.00	(2,041.00)	(331.00)
80-839-80	Admin Expense>Admissions>Wages	99,203.00	0.00	99,203.00	115,234.00
Subtotal [12O]	Other	129,166.00	0.00	129,166.00	147,099.00
Total [10-A]	Salaries and Wages	6,218,043.00	0.00	6,218,043.00	6,512,279.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
Marcum 101	Dentist	0.00	4,920.00	4,920.00	7,200.00
			RJE - 1		
			4,920.00		
Subtotal [2]	Dentist	0.00	4,920.00	4,920.00	7,200.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	13,056.00	0.00	13,056.00	13,056.00
Subtotal [3]	Pharmacist	13,056.00	0.00	13,056.00	13,056.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	250,750.00	0.00	250,750.00	237,840.00
Subtotal [5A]	PT - Resident Care	250,750.00	0.00	250,750.00	237,840.00
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	0.00	0.00	0.00	24,000.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	24,000.00	0.00	24,000.00	0.00
Subtotal [8A]	Medical Director	24,000.00	0.00	24,000.00	24,000.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	77,376.00	0.00	77,376.00	70,103.00
Subtotal [9A]	ST - Resident Care	77,376.00	0.00	77,376.00	70,103.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	186,486.00	0.00	186,486.00	187,865.00
Subtotal [10A]	OT - Resident Care	186,486.00	0.00	186,486.00	187,865.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-34	Nursing Expense>Contracted Service>COVID19	0.00	0.00	0.00	1,820.00
Subtotal [11A1]	RN's - Direct Care	0.00	0.00	0.00	1,820.00
Subgroup : [11C]	Aides				
60-700-38	Nursing Expense>Contracted Service>Strike	110,699.00	0.00	110,699.00	0.00
Subtotal [11C]	Aides	110,699.00	0.00	110,699.00	0.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	50,145.00	(4,920.00)	45,225.00	53,918.00
			RJE - 1		
			(4,920.00)		
60-206-34	Nursing Expense>Clinical Services>COVID19	0.00	0.00	0.00	14,173.00
60-212-00	Nursing Expense>Clinical Consultants	18,000.00	0.00	18,000.00	13,500.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,250.00	0.00	2,250.00	0.00
Subtotal [12]	Other	70,395.00	(4,920.00)	65,475.00	81,591.00
Total [13-B]	Professional Fees	732,762.00	0.00	732,762.00	623,475.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	165,334.00	0.00	165,334.00	156,573.00

69-881-00	Social Services Expense>Workers Comp	3,728.00	0.00	3,728.00	3,508.00
70-881-00	Dietary Expense>Workers Comp	23,583.00	0.00	23,583.00	20,424.00
71-881-00	Activity Expense>Workers Comp	2,970.00	0.00	2,970.00	3,133.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	16,765.00	0.00	16,765.00	15,264.00
75-881-00	Maintenance Expense>Workers Comp	7,208.00	0.00	7,208.00	7,245.00
80-881-00	Admin Expense>Workers Comp	14,649.00	0.00	14,649.00	13,967.00
Subtotal [1A1]	Workmen's Compensation	234,237.00	0.00	234,237.00	220,114.00
Subgroup : [1A4] Social Security (FICA)					
61-880-00	Nursing Admin Expense>Payroll Taxes	373,736.00	0.00	373,736.00	400,024.00
69-880-00	Social Services Expense>Payroll Taxes	8,435.00	0.00	8,435.00	8,932.00
70-880-00	Dietary Expense>Payroll Taxes	53,231.00	0.00	53,231.00	52,142.00
71-880-00	Activity Expense>Payroll Taxes	6,659.00	0.00	6,659.00	7,991.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	37,862.00	0.00	37,862.00	38,809.00
75-880-00	Maintenance Expense>Payroll Taxes	16,334.00	0.00	16,334.00	18,396.00
80-880-00	Admin Expense>Payroll Taxes	33,215.00	0.00	33,215.00	35,324.00
Subtotal [1A4]	Social Security (FICA)	529,472.00	0.00	529,472.00	561,618.00
Subgroup : [1A5] Health Insurance					
61-882-00	Nursing Admin Expense>Health Insurance	76,530.00	0.00	76,530.00	111,401.00
69-882-00	Social Services Expense>Health Insurance	1,718.00	0.00	1,718.00	2,499.00
70-882-00	Dietary Expense>Health Insurance	10,908.00	0.00	10,908.00	14,541.00
71-882-00	Activity Expense>Health Insurance	1,411.00	0.00	1,411.00	2,232.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	7,703.00	0.00	7,703.00	10,855.00
75-882-00	Maintenance Expense>Health Insurance	3,380.00	0.00	3,380.00	5,153.00
80-882-00	Admin Expense>Health Insurance	6,730.00	0.00	6,730.00	9,923.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00	905,530.00	905,530.00	984,509.00
Subtotal [1A5]	Health Insurance	108,380.00	905,530.00	1,013,910.00	1,141,113.00
Subgroup : [1A7] Pensions					
85-255-79	Employee Benefits Expense>Pension>Union	0.00	345,035.00	345,035.00	345,472.00
Subtotal [1A7]	Pensions	0.00	345,035.00	345,035.00	345,472.00
Subgroup : [1A9] Other					
61-883-00	Nursing Admin Expense>Other Benefits	929,305.00	(929,305.00)	0.00	0.00
69-883-00	Social Services Expense>Other Benefits	21,007.00	(21,007.00)	0.00	0.00
70-883-00	Dietary Expense>Other Benefits	132,288.00	(132,288.00)	0.00	0.00
71-883-00	Activity Expense>Other Benefits	16,668.00	(16,668.00)	0.00	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	94,045.00	(94,045.00)	0.00	0.00
75-883-00	Maintenance Expense>Other Benefits	40,462.00	(40,462.00)	0.00	0.00
80-245-38	Admin Expense>Background Checks>Strike	2,869.00	0.00	2,869.00	0.00
80-883-00	Admin Expense>Other Benefits	82,554.00	(82,554.00)	0.00	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	41,585.00	41,585.00	45,590.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	3,935.00	3,935.00	744.00
Marcum 120	Tax Form 720	0.00	0.00	0.00	67.00
Subtotal [1A9]	Other	1,319,198.00	(1,270,809.00)	48,389.00	46,401.00
Subgroup : [1D] Accounting and Auditing					
80-239-00	Admin Expense>Accounting Fees	71,912.00	(56,400.00)	15,512.00	27,535.00
80-239-34	Admin Expense>Accounting Fees>COVID19	(2,137.00)	0.00	(2,137.00)	5,435.00
Subtotal [1D]	Accounting and Auditing	69,775.00	(56,400.00)	13,375.00	32,970.00
Subgroup : [1E] Legal					
80-238-00	Admin Expense>Legal Fees	7,484.00	6,276.00	13,760.00	15,836.00
80-238-34	Admin Expense>Legal Fees>COVID19	25.00	0.00	25.00	0.00
Subtotal [1E]	Legal	7,509.00	6,276.00	13,785.00	15,836.00
Subgroup : [1G] Office Supplies					
80-183-00	Admin Expense>Supplies	10,395.00	0.00	10,395.00	10,720.00
80-183-34	Admin Expense>Supplies>COVID19	30.00	0.00	30.00	11.00
80-183-38	Admin Expense>Supplies>Strike	472.00	0.00	472.00	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	558.00	0.00	558.00	0.00
80-208-00	Admin Expense>Equip-Rental	749.00	0.00	749.00	903.00
80-208-34	Admin Expense>Equip-Rental>COVID19	41.00	0.00	41.00	0.00
Subtotal [1G]	Office Supplies	12,245.00	0.00	12,245.00	11,634.00
Subgroup : [1H1] Telephone and Telegraph					
80-231-00	Admin Expense>Telephone	17,664.00	(1,833.00)	15,831.00	14,423.00
Subtotal [1H1]	Telephone and Telegraph	17,664.00	(1,833.00)	15,831.00	14,423.00

Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 102	Cell Phone	0.00	1,833.00	1,833.00	0.00
			RJE - 2	1,833.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00	1,833.00	1,833.00	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	624,421.00	0.00	624,421.00	634,240.00
Subtotal [1K3]	Resident Day User Fee	624,421.00	0.00	624,421.00	634,240.00
Total [15]	Expenditures Other than Salaries	2,923,061.00	(70,368.00)	2,852,693.00	3,024,121.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admn. and General				
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	40.00	0.00	40.00	373.00
Subtotal [1]	Resident Travel and Entertainment	40.00	0.00	40.00	373.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	1,962.00	0.00	1,962.00	1,419.00
80-236-04	Admin Expense>Travel>Allowable	3,936.00	0.00	3,936.00	3,767.00
80-236-34	Admin Expense>Travel>COVID19	23.00	0.00	23.00	28.00
80-236-38	Admin Expense>Travel>Strike	26,030.00	0.00	26,030.00	0.00
Subtotal [4]	Employee Travel	31,951.00	0.00	31,951.00	5,214.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	473.00	0.00	473.00	3,366.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00	0.00	1,152.00	25.00
80-233-00	Admin Expense>Seminars	105.00	0.00	105.00	265.00
Subtotal [5]	Education Expense	1,730.00	0.00	1,730.00	3,656.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	1,071.00	0.00	1,071.00	948.00
Subtotal [M1]	Advertising Help Wanted	1,071.00	0.00	1,071.00	948.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	21,393.00	0.00	21,393.00	21,256.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	(360.00)	0.00	(360.00)	6,335.00
Subtotal [M3]	Advertising Other	21,033.00	0.00	21,033.00	27,591.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	1,303.00	0.00	1,303.00	1,157.00
80-209-34	Admin Expense>Postage>COVID19	92.00	0.00	92.00	0.00
Subtotal [M7]	Postage	1,395.00	0.00	1,395.00	1,157.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	2,830.00	(2,431.00)	399.00	270.00
			RJE - 4	(2,431.00)	
Subtotal [M8]	Dues and Membership Fees to Professional Associat	2,830.00	(2,431.00)	399.00	270.00
Subgroup : [M9]	Subscriptions				
Marcum 113	Subscriptions	0.00	2,431.00	2,431.00	5,072.00
			RJE - 4	2,431.00	
Subtotal [M9]	Subscriptions	0.00	2,431.00	2,431.00	5,072.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	1,750.00	0.00	1,750.00	2,100.00
80-230-00	Admin Expense>Data Processing	74,981.00	0.00	74,981.00	64,761.00
80-240-00	Admin Expense>Professional Fees	134,240.00	50,124.00	184,364.00	171,885.00
			RJE - 5	56,400.00	
			RJE - 6	(6,276.00)	
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	20,491.00	18,389.00	38,880.00	22,709.00
			RJE - 8	18,389.00	
80-700-34	Admin Expense>Contracted Service>COVID19	240.00	0.00	240.00	0.00
Subtotal [M11]	Services Provided by Contract	239,702.00	68,513.00	308,215.00	261,455.00
Subgroup : [M13]	Other				
80-234-00	Admin Expense>Licenses	1,028.00	0.00	1,028.00	735.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	55,000.00	0.00	55,000.00	0.00
80-243-00	Admin Expense>Late Fees	220.00	0.00	220.00	620.00
80-244-00	Admin Expense>Bank Fees	58,943.00	0.00	58,943.00	58,980.00
Marcum 109	Employee Food	0.00	648.00	648.00	514.00
			RJE - 3	648.00	
Marcum 110	Employee Relations	0.00	1,956.00	1,956.00	638.00
			RJE - 3	1,956.00	
Marcum 111	Discriminatory Bonus	0.00	15,271.00	15,271.00	17,630.00
			RJE - 3	15,271.00	
Marcum 122	Admin&General>COVID Related Expense	0.00	2,300.00	2,300.00	11,250.00
			RJE - 3	2,300.00	
Marcum 123	Holiday Party	0.00	0.00	0.00	2,045.00
			RJE - 3	0.00	
Subtotal [M13]	Other	115,191.00	20,175.00	135,366.00	92,412.00

Total [16]	Expenditures Other than Salaries (cont'd) - Admin. ar	414,943.00	88,688.00	503,631.00	398,148.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	22,089.00	0.00	22,089.00	33,618.00
70-178-00	Dietary Expense>Food	231,828.00	0.00	231,828.00	225,141.00
70-178-34	Dietary Expense>Food>COVID19	0.00	0.00	0.00	3,376.00
70-178-38	Dietary Expense>Food>Strike	998.00	0.00	998.00	0.00
71-178-00	Activity Expense>Food	1,207.00	0.00	1,207.00	377.00
Subtotal [2A1]	Raw Food	256,122.00	0.00	256,122.00	262,512.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	40,498.00	0.00	40,498.00	20,712.00
70-183-34	Dietary Expense>Supplies>COVID19	1,178.00	0.00	1,178.00	1,260.00
Subtotal [2A2]	Non-Food Supplies	41,676.00	0.00	41,676.00	21,972.00
Subgroup : [2A3]	Other				
70-184-00	Dietary Expense>Minor Equip & Supplies	1,350.00	0.00	1,350.00	0.00
Subtotal [2A3]	Other	1,350.00	0.00	1,350.00	0.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	89.00	0.00	89.00	0.00
Subtotal [2B]	Purchased Services	89.00	0.00	89.00	0.00
Total [18]	Dietary Basis for Allocation of Costs	299,237.00	0.00	299,237.00	284,484.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	(213.00)	0.00	(213.00)	480.00
73-700-34	Laundry Expense>Contracted Service>COVID19	1,004.00	0.00	1,004.00	0.00
Subtotal [3B]	Purchased Services	791.00	0.00	791.00	480.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	9,900.00	0.00	9,900.00	7,887.00
Subtotal [3C]	Other	9,900.00	0.00	9,900.00	7,887.00
Total [19]	Laundry-Basis for Allocation of Costs	10,691.00	0.00	10,691.00	8,367.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	23,030.00	0.00	23,030.00	27,728.00
72-183-34	Housekeeping Expense>Supplies>COVID19	90.00	0.00	90.00	975.00
Subtotal [4C]	Other	23,120.00	0.00	23,120.00	28,703.00
Subgroup : [5A2]	Purchased from				
62-000-00	Pharmacy Expense	9.00	0.00	9.00	48.00
62-145-00	Pharmacy Expense>RX	198,647.00	0.00	198,647.00	219,343.00
Subtotal [5A2]	Purchased from	198,656.00	0.00	198,656.00	219,391.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	1,340.00	0.00	1,340.00	683.00
Subtotal [5B]	Medicine Cabinet Drugs	1,340.00	0.00	1,340.00	683.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	3,014.00	0.00	3,014.00	4,663.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	0.00	0.00	0.00	2,440.00
Subtotal [5E2]	Oxygen - Other	3,014.00	0.00	3,014.00	7,103.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	15,003.00	0.00	15,003.00	4,083.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	0.00	0.00	0.00	5,916.00
Subtotal [5F]	X-Rays and related radiological	15,003.00	0.00	15,003.00	9,999.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	15,884.00	0.00	15,884.00	32,176.00
64-224-34	Other Ancillary Expense>Lab>COVID19	(3.00)	0.00	(3.00)	1,800.00
Subtotal [5H]	Laboratory	15,881.00	0.00	15,881.00	33,976.00
Subgroup : [5I]	Recreation				
71-183-00	Activity Expense>Supplies	3,524.00	0.00	3,524.00	2,997.00
71-183-34	Activity Expense>Supplies>COVID19	6.00	0.00	6.00	0.00
71-202-00	Activity Expense>Resident Missing Items	268.00	0.00	268.00	10.00
71-700-00	Activity Expense>Contracted Service	1,705.00	0.00	1,705.00	3,095.00
80-232-00	Admin Expense>Cable TV	6,408.00	0.00	6,408.00	6,513.00
Subtotal [5I]	Recreation	11,911.00	0.00	11,911.00	12,615.00
Subgroup : [5L]	Other				
60-183-00	Nursing Expense>Supplies	126,800.00	0.00	126,800.00	132,274.00
60-183-34	Nursing Expense>Supplies>COVID19	52,855.00	0.00	52,855.00	34,488.00
60-184-00	Nursing Expense>Minor Equip & Supplies	3,168.00	0.00	3,168.00	0.00
60-185-00	Nursing Expense>Incontinence Supplies	102.00	0.00	102.00	307.00
60-205-00	Nursing Expense>Sanitation & Incineration	767.00	0.00	767.00	779.00
60-208-00	Nursing Expense>Equip-Rental	35,322.00	0.00	35,322.00	37,304.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	0.00	0.00	0.00	7,239.00

60-230-00	Nursing Expense>Data Processing	19,744.00	0.00	19,744.00	14,439.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,012.00	0.00	3,012.00	794.00
Marcum 121	Indirect COVID Expense	0.00	69.00	69.00	5,705.00
Subtotal [5L]	Other	241,770.00	69.00	241,839.00	233,329.00
Total [20]	Housekeeping and Resident Care Basis for Allocatior	510,695.00	69.00	510,764.00	545,799.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	3,207.00	0.00	3,207.00	50.00
70-207-00	Dietary Expense>Repairs & Maint	1,901.00	0.00	1,901.00	956.00
75-207-00	Maintenance Expense>Repairs & Maint	38,947.00	0.00	38,947.00	43,302.00
Subtotal [6A]	Repairs and Maintenance	44,055.00	0.00	44,055.00	44,308.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	67,135.00	0.00	67,135.00	62,221.00
Subtotal [6B]	Heat	67,135.00	0.00	67,135.00	62,221.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	142,297.00	0.00	142,297.00	139,741.00
Subtotal [6C]	Light & Power	142,297.00	0.00	142,297.00	139,741.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	77,522.00	0.00	77,522.00	70,199.00
Subtotal [6D]	Water	77,522.00	0.00	77,522.00	70,199.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	15,104.00	0.00	15,104.00	8,306.00
75-183-34	Maintenance Expense>Supplies>COVID19	41.00	0.00	41.00	33.00
75-183-38	Maintenance Expense>Supplies>Strike	94.00	0.00	94.00	0.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	7,710.00	0.00	7,710.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	31,315.00	0.00	31,315.00	32,243.00
75-208-00	Maintenance Expense>Equip-Rental	87.00	0.00	87.00	0.00
75-217-00	Maintenance Expense>Extermination	1,524.00	0.00	1,524.00	1,095.00
75-218-00	Maintenance Expense>Snow Removal	10,375.00	0.00	10,375.00	4,626.00
75-219-00	Maintenance Expense>Landscaping	1,421.00	0.00	1,421.00	5,569.00
75-220-00	Maintenance Expense>Fire Drill	2,982.00	0.00	2,982.00	3,208.00
75-700-00	Maintenance Expense>Contracted Service	22,806.00	(18,389.00)	4,417.00	20,531.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	7,211.00	0.00	7,211.00	28,906.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00	0.00	5,000.00	0.00
Subtotal [6F]	Other	105,670.00	(18,389.00)	87,281.00	104,517.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	106,342.00	0.00	106,342.00	86,041.00
Subtotal [7D]	Movable Equipment	106,342.00	0.00	106,342.00	86,041.00
Subgroup : [8A]	Organization Expense				
93-000-00	Amortization Expense	4,974.00	0.00	4,974.00	8,526.00
Subtotal [8A]	Organization Expense	4,974.00	0.00	4,974.00	8,526.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	349,182.00	0.00	349,182.00	367,138.00
Subtotal [9]	Rental Payments	349,182.00	0.00	349,182.00	367,138.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	147,636.00	0.00	147,636.00	154,971.00
Subtotal [10B]	Real estate taxes paid by lessor	147,636.00	0.00	147,636.00	154,971.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	15,671.00	0.00	15,671.00	10,647.00
Subtotal [10C]	Personal property taxes	15,671.00	0.00	15,671.00	10,647.00
Total [22]	Maintenance and Property	1,060,484.00	(18,389.00)	1,042,095.00	1,048,309.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	33,621.00	0.00	33,621.00	75,108.00
Subtotal [12D]	Other Interest Expense	33,621.00	0.00	33,621.00	75,108.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	14,644.00	0.00	14,644.00	10,675.00
Subtotal [14A]	Insurance on Property	14,644.00	0.00	14,644.00	10,675.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	78,661.00	0.00	78,661.00	68,606.00
80-163-00	Admin Expense>Insurance - EPLI	2,339.00	0.00	2,339.00	1,690.00
80-164-00	Admin Expense>Surety Bond	273.00	0.00	273.00	500.00
Subtotal [14C3]	Other	81,273.00	0.00	81,273.00	70,796.00
Total [27]	Interest and Insurance	129,538.00	0.00	129,538.00	156,579.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				

40-111-00	Room & Board Revenue>Medicaid	(8,171,223.00)	0.00	(8,171,223.00)	(7,521,134.00)
Subtotal [1A]	Medicaid Residents (CT only)	(8,171,223.00)	0.00	(8,171,223.00)	(7,521,134.00)
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(3,061,713.00)	0.00	(3,061,713.00)	(3,209,007.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(3,061,713.00)	0.00	(3,061,713.00)	(3,209,007.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	(2,130.00)	0.00	(2,130.00)	33,701.00
Subtotal [3B]	Medicare room and board contractual allowance	(2,130.00)	0.00	(2,130.00)	33,701.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(414,769.00)	0.00	(414,769.00)	(262,838.00)
40-105-00	Room & Board Revenue>HMO	(278,171.00)	0.00	(278,171.00)	(361,394.00)
40-109-00	Room & Board Revenue>Hospice	(81,815.00)	0.00	(81,815.00)	(289,147.00)
Subtotal [4A]	Private-pay residents and other	(774,755.00)	0.00	(774,755.00)	(913,379.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	0.00	0.00	0.00	807.00
Subtotal [4B]	Private-pay room and board contractual allowance	0.00	0.00	0.00	807.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(165,818.00)	0.00	(165,818.00)	(174,035.00)
Subtotal [5A]	Prescription Drugs - Medicare	(165,818.00)	0.00	(165,818.00)	(174,035.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	165,818.00	0.00	165,818.00	174,035.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	165,818.00	0.00	165,818.00	174,035.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(194,884.00)	0.00	(194,884.00)	(218,091.00)
42-103-00	PT Revenue>Medicare B	(103,058.00)	0.00	(103,058.00)	(93,860.00)
Subtotal [7A]	Physical Therapy - Medicare	(297,942.00)	0.00	(297,942.00)	(311,951.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	194,884.00	0.00	194,884.00	217,115.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	194,884.00	0.00	194,884.00	217,115.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-105-00	PT Revenue>HMO	(18,896.00)	0.00	(18,896.00)	(33,247.00)
42-111-00	PT Revenue>Medicaid	(160,077.00)	0.00	(160,077.00)	(87,840.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(178,973.00)	0.00	(178,973.00)	(121,087.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	35,702.00	0.00	35,702.00	22,187.00
42-111-01	PT Revenue>Medicaid>C/A	160,077.00	0.00	160,077.00	87,840.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowa	195,779.00	0.00	195,779.00	110,027.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(82,120.00)	0.00	(82,120.00)	(107,905.00)
44-103-00	ST Revenue>Medicare B	(31,388.00)	0.00	(31,388.00)	(34,411.00)
44-103-01	ST Revenue>Medicare B>C/A	0.00	0.00	0.00	476.00
Subtotal [8A]	Speech Therapy - Medicare	(113,508.00)	0.00	(113,508.00)	(141,840.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	82,120.00	0.00	82,120.00	107,905.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	82,120.00	0.00	82,120.00	107,905.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>HMO	(5,524.00)	0.00	(5,524.00)	(28,799.00)
44-111-00	ST Revenue>Medicaid	(80,800.00)	0.00	(80,800.00)	(34,211.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(86,324.00)	0.00	(86,324.00)	(64,010.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	14,894.00	0.00	14,894.00	21,896.00
44-111-01	ST Revenue>Medicaid>C/A	80,800.00	0.00	80,800.00	34,211.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowan	95,694.00	0.00	95,694.00	56,107.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(163,826.00)	0.00	(163,826.00)	(186,003.00)
43-103-00	OT Revenue>Medicare B	(57,282.00)	0.00	(57,282.00)	(63,643.00)
Subtotal [9A]	Occupational Therapy - Medicare	(221,108.00)	0.00	(221,108.00)	(249,646.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	164,279.00	0.00	164,279.00	187,380.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowa	164,279.00	0.00	164,279.00	187,380.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-105-00	OT Revenue>HMO	(21,691.00)	0.00	(21,691.00)	(26,902.00)
43-111-00	OT Revenue>Medicaid	(95,685.00)	0.00	(95,685.00)	(58,471.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(117,376.00)	0.00	(117,376.00)	(85,373.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	33,767.00	0.00	33,767.00	20,153.00
43-111-01	OT Revenue>Medicaid>C/A	95,685.00	0.00	95,685.00	58,471.00

Subtotal [9D]	Occupational Therapy - Non-medicare Contractual A	129,452.00	0.00	129,452.00	78,624.00
Subgroup : [10A]	Other - Medicare				
47-102-34	Other Ancillary Rev>Medicare A>Covid19	(126.00)	0.00	(126.00)	0.00
47-103-00	Other Ancillary Rev>Medicare B	(137.00)	0.00	(137.00)	(4,561.00)
52-102-00	Revenue Adjustments>Medicare A	(172.00)	0.00	(172.00)	2,929.00
Subtotal [10A]	Other - Medicare	(435.00)	0.00	(435.00)	(1,632.00)
Subgroup : [10B]	Other - Non-medicare				
47-105-00	Other Ancillary Rev>HMO	51.00	0.00	51.00	(49.00)
47-111-00	Other Ancillary Rev>Medicaid	0.00	0.00	0.00	(785.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00	0.00	0.00	785.00
47-111-34	Other Ancillary Rev>Medicaid>COVID19	(84.00)	0.00	(84.00)	0.00
51-111-34	Other Rev>Medicaid>COVID19	(310,891.00)	0.00	(310,891.00)	0.00
51-111-38	Other Rev>Medicaid>Strike	(275,814.00)	0.00	(275,814.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	(24,781.00)	0.00	(24,781.00)	0.00
52-106-00	Revenue Adjustments>Medicare HMO	(3,934.00)	0.00	(3,934.00)	0.00
52-109-00	Revenue Adjustments>Hospice	(1,363.00)	0.00	(1,363.00)	(1,666.00)
52-111-00	Revenue Adjustments>Medicaid	(520.00)	0.00	(520.00)	(67,803.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(2,588.00)	0.00	(2,588.00)	0.00
52-123-00	Revenue Adjustments>Ancillary	3,640.00	0.00	3,640.00	0.00
Subtotal [10B]	Other - Non-medicare	(616,284.00)	0.00	(616,284.00)	(69,518.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(82.00)	0.00	(82.00)	(14.00)
Subtotal [15]	Interest Income	(82.00)	0.00	(82.00)	(14.00)
Subgroup : [18]	Other Revenue				
51-034-34	Other Rev>PPP>COVID19	(1,295,200.00)	0.00	(1,295,200.00)	0.00
51-100-00	Other Rev>Miscellaneous	(3,555.00)	0.00	(3,555.00)	(1,081.00)
51-818-00	Other Rev>Medical Records	(339.00)	0.00	(339.00)	(178.00)
98-999-99	Prior Period Adjustment	(32,056.00)	0.00	(32,056.00)	0.00
Subtotal [18]	Other Revenue	(1,331,150.00)	0.00	(1,331,150.00)	(1,259.00)
Total [30]	Statement of Revenue	(14,110,795.00)	0.00	(14,110,795.00)	(11,898,184.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	(574.00)	0.00	(574.00)	(115,163.00)
10-014-00	Cash>Petty Cash Facility	300.00	0.00	300.00	300.00
10-015-00	Cash>Petty Cash PNA	1,212.00	0.00	1,212.00	1,210.00
10-050-91	Cash>WFPayroll>Waterbury	6,264.00	0.00	6,264.00	2,083.00
10-060-91	Cash>Resident Trust>Waterbury	95,080.00	0.00	95,080.00	76,082.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00	5,000.00
10-080-91	Cash>WFNonGovt>Waterbury	64,361.00	0.00	64,361.00	0.00
10-090-91	Cash>WFOperating>Waterbury	9,743.00	0.00	9,743.00	36,618.00
Subtotal [A1]	Cash	181,386.00	0.00	181,386.00	6,130.00
Subgroup : [A2]	Resident A/R				
11-102-00	Accounts Receivable>Medicare A	421,261.00	0.00	421,261.00	623,289.00
11-104-00	Accounts Receivable>Private	176,609.00	0.00	176,609.00	86,572.00
11-105-00	Accounts Receivable>HMO	64,911.00	0.00	64,911.00	103,384.00
11-109-00	Accounts Receivable>Hospice	24,149.00	0.00	24,149.00	66,915.00
11-111-00	Accounts Receivable>Medicaid	1,816,455.00	0.00	1,816,455.00	1,481,596.00
11-112-00	Accounts Receivable>Income	20,338.00	0.00	20,338.00	42,326.00
11-120-00	Accounts Receivable>Allow for Doubtful Accls	(15,515.00)	0.00	(15,515.00)	(35,567.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	(33,934.00)	0.00	(33,934.00)	35,402.00
11-123-00	Accounts Receivable>Ancillary	54,141.00	0.00	54,141.00	93,347.00
Subtotal [A2]	Resident A/R	2,528,415.00	0.00	2,528,415.00	2,497,264.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	3,354.00	0.00	3,354.00	2,529.00
12-124-00	Prepaid Expenses>Insurance	144,585.00	0.00	144,585.00	29,543.00
12-126-00	Prepaid Expenses>Taxes	46,615.00	0.00	46,615.00	43,193.00
12-881-00	Prepaid Expenses>Workers Comp	0.00	0.00	0.00	91,987.00
Subtotal [A5]	Prepaid Expenses	194,554.00	0.00	194,554.00	167,252.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	534,871.00	0.00	534,871.00	432,309.00
14-137-01	Fixed Asset>Capital Lease>Copier	33,700.00	0.00	33,700.00	33,700.00
15-131-00	Accum Depn>Leasehold Improvements	(154,036.00)	0.00	(154,036.00)	(84,876.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(66,026.00)	0.00	(66,026.00)	(57,081.00)
Subtotal [B4]	Leasehold Improvements	348,509.00	0.00	348,509.00	324,052.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	80,248.00	0.00	80,248.00	56,680.00
14-133-00	Fixed Assets>Medical Equipment	45,512.00	0.00	45,512.00	39,259.00
14-134-00	Fixed Assets>Computer Hardware	42,199.00	0.00	42,199.00	42,199.00
14-135-00	Fixed Assets>Computer Software	8,526.00	0.00	8,526.00	8,026.00
14-305-00	Fixed Assets>Sales Use Tax	2,126.00	0.00	2,126.00	2,126.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(47,776.00)	0.00	(47,776.00)	(33,220.00)
15-133-00	Accum Depn>Medical Equipment	(27,492.00)	0.00	(27,492.00)	(20,554.00)
15-134-00	Accum Depn>Computer Hardware	(40,221.00)	0.00	(40,221.00)	(34,953.00)
15-135-00	Accum Depn>Computer Software	(7,375.00)	0.00	(7,375.00)	(6,329.00)
15-305-00	Accum Depn>Sales Use Tax	(1,595.00)	0.00	(1,595.00)	(1,167.00)

Subtotal [B6]	Movable Equipment	54,152.00	0.00	54,152.00	52,066.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	113,856.00	0.00	113,856.00	113,856.00
Subtotal [B9]	Other Fixed Assets	113,856.00	0.00	113,856.00	113,856.00
Subgroup : [D1]	Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	5,305.00	0.00	5,305.00	5,305.00
Subtotal [D1]	Deferred Deposits	5,305.00	0.00	5,305.00	5,305.00
Subgroup : [D2]	Escrow Deposits				
17-283-06	Other Assets>Escrow>Tax	33,734.00	0.00	33,734.00	42,314.00
17-283-64	Other Asset>Escrow>Replacement Reserve	226,644.00	0.00	226,644.00	226,644.00
17-283-67	Other Assets>Escrow>Insurance	23,250.00	0.00	23,250.00	23,250.00
Subtotal [D2]	Escrow Deposits	283,628.00	0.00	283,628.00	292,208.00
Subgroup : [D3]	Organization Expense				
17-000-00	Deferred Financing Costs	42,630.00	0.00	42,630.00	42,630.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(43,341.00)	0.00	(43,341.00)	(38,367.00)
Subtotal [D3]	Organization Expense	(711.00)	0.00	(711.00)	4,263.00
Subgroup : [D4]	Goodwill				
16-000-00	Goodwill	694,573.00	0.00	694,573.00	694,573.00
Subtotal [D4]	Goodwill	694,573.00	0.00	694,573.00	694,573.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-40	Due To/(From)>Salmon Brook	0.00	0.00	0.00	(839.00)
27-000-41	Due To/(From)>Sky View	0.00	0.00	0.00	320.00
27-000-53	Due To/(From)>Woodlake	170.00	0.00	170.00	0.00
27-000-88	Due To/(From)>New Haven	124,818.00	0.00	124,818.00	141,148.00
27-000-89	Due To/(From)>Prospect	49,034.00	0.00	49,034.00	60,341.00
27-000-90	Due To/(From)>West Haven	34,943.00	0.00	34,943.00	35,365.00
27-000-92	Due To/(From)>Regal Care Management Group	1,144,353.00	0.00	1,144,353.00	1,145,866.00
27-316-00	Due To/(From)>Fairview al Greenwich	828.00	0.00	828.00	(8,918.00)
27-317-00	Due To/(From)>Fairview Management	0.00	0.00	0.00	643.00
27-400-00	Due to/(from)>Elii Mirilis	63,524.00	0.00	63,524.00	(170,558.00)
Subtotal [D6]	Loans to Owners or Related Parties	1,417,670.00	0.00	1,417,670.00	1,203,358.00
Subgroup : [D7]	Other Assets				
13-127-00	Due From>Old Owner	57,272.00	0.00	57,272.00	60,244.00
27-000-82	Due To/(From)>Saugus	0.00	0.00	0.00	123.00
27-111-00	Due To/(From)>Medicaid	120,403.00	0.00	120,403.00	106,282.00
27-174-00	Due To/(From)>Other L&E	13,927.00	0.00	13,927.00	13,927.00
27-328-00	Due To/(From)>Michelle Cortina	10,835.00	0.00	10,835.00	0.00
28-127-00	Due To>Old Owner	5,866.00	0.00	5,866.00	5,866.00
Subtotal [D7]	Other Assets	208,303.00	0.00	208,303.00	186,442.00
Total [31-32]	Assets	6,029,640.00	0.00	6,029,640.00	5,546,769.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
20-000-00	Accounts Payable	(489,763.00)	0.00	(489,763.00)	(697,003.00)
21-150-00	Other Current Payables>Union Dues W/H	0.00	0.00	0.00	(1,357.00)
21-350-00	Other Current Payables>Resident Funds	(95,080.00)	0.00	(95,080.00)	(76,082.00)
21-353-00	Other Current Payables>Resident Refunds	0.00	0.00	0.00	(3,385.00)
21-600-00	Other Current Payables>Disputed AP	(16,643.00)	0.00	(16,643.00)	(19,704.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(20.00)	0.00	(20.00)	(20.00)
Subtotal [A1]	Trade A/P	(601,506.00)	0.00	(601,506.00)	(797,551.00)
Subgroup : [A2]	Notes Payable (Current)				
22-000-34	Note Payable>PPP Loan>COVID19	0.00	0.00	0.00	(1,295,200.00)
Subtotal [A2]	Notes Payable (Current)	0.00	0.00	0.00	(1,295,200.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(184,963.00)	0.00	(184,963.00)	(33,533.00)
23-157-00	Accrued Expenses>PTO	(187,474.00)	0.00	(187,474.00)	(154,195.00)
Subtotal [A4]	Accrued Payroll	(372,437.00)	0.00	(372,437.00)	(187,728.00)
Subgroup : [A7]	Medicare Final Settlement Payable				
27-102-00	Due To/(From)>Medicare A	(758.00)	0.00	(758.00)	(4,413.00)
Subtotal [A7]	Medicare Final Settlement Payable	(758.00)	0.00	(758.00)	(4,413.00)
Subgroup : [A12]	Other Current Liabilities				
24-000-00	Accrued Expenses	(192,062.00)	0.00	(192,062.00)	(158,742.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(5,329.00)	0.00	(5,329.00)	(5,329.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	24,077.00	0.00	24,077.00	15,322.00
24-158-00	Accrued Expenses>Utilities (Assumed)	(20,255.00)	0.00	(20,255.00)	(20,255.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(22,915.00)	0.00	(22,915.00)	(17,783.00)
24-165-00	Accrued Expenses>Insurance - Property	(5,380.00)	0.00	(5,380.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(18,395.00)	0.00	(18,395.00)	(13,489.00)
24-881-00	Accrued Expenses>Workers Comp	(101,598.00)	0.00	(101,598.00)	(124,031.00)
24-882-00	Accrued Expenses>Health Insurance	(104,781.00)	0.00	(104,781.00)	(29,003.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(944,612.00)	0.00	(944,612.00)	(789,250.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(281,660.00)	0.00	(281,660.00)	(465,193.00)
Subtotal [A12]	Other Current Liabilities	(1,672,910.00)	0.00	(1,672,910.00)	(1,587,753.00)

Subgroup : [B3]	Loans from Owners or Related Parties				
27-000-50	Due To/(From)>Sharon	(20.00)	0.00	(20.00)	0.00
27-000-87	Due To/(From)>Torrington	(6,065.00)	0.00	(6,065.00)	(6,278.00)
27-000-93	Due To/(From)>RC Holdings	(1,233,360.00)	0.00	(1,233,360.00)	(1,761,210.00)
27-000-95	Due To/(From)>Norwich	0.00	0.00	0.00	(23,601.00)
27-000-96	Due To/(From)>New London	(752.00)	0.00	(752.00)	(2,533.00)
27-109-00	Due To/(From)>Hospice	(356.00)	0.00	(356.00)	0.00
27-152-00	Due To/(From)>Employee	(8,665.00)	0.00	(8,665.00)	(9,468.00)
27-172-00	Due To/(From)>Vendor	(40,369.00)	0.00	(40,369.00)	(36,262.00)
27-315-00	Due To/(From)>Fairview at Southport	(2,107.00)	0.00	(2,107.00)	5,005.00
Subtotal [B3]	Loans from Owners or Related Parties	(1,291,694.00)	0.00	(1,291,694.00)	(1,833,347.00)
Subgroup : [B4]	Other Long-Term Liabilities				
27-000-77	Due To/(From)>TSM Holdings	0.00	0.00	0.00	(2,178.00)
27-000-78	Due To/(From)>Maplewood	0.00	0.00	0.00	(13,793.00)
27-000-83	Due To/(From)>Twin Oaks	0.00	0.00	0.00	(906.00)
27-105-00	Due To/(From)>HMO	(21,054.00)	0.00	(21,054.00)	(17,294.00)
27-112-00	Due To/(From)>Income	(11,548.00)	0.00	(11,548.00)	(11,548.00)
27-169-00	Due To/(From)>Regal Realty	(2,703,652.00)	0.00	(2,703,652.00)	(2,120,688.00)
27-199-00	Due To>Patient Spend Down	(2,154.00)	0.00	(2,154.00)	(2,154.00)
Subtotal [B4]	Other Long-Term Liabilities	(2,738,408.00)	0.00	(2,738,408.00)	(2,168,561.00)
Total [33-34]	Liabilities	(6,677,713.00)	0.00	(6,677,713.00)	(7,874,553.00)
Group : [35]	Equity				
Subgroup : [B1]	Owner's Capital				
31-000-86	Partner's Equity>All Partners>Capital Draws	134,658.00	0.00	134,658.00	3,026.00
Subtotal [B1]	Owner's Capital	134,658.00	0.00	134,658.00	3,026.00
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	2,324,756.00	0.00	2,324,756.00	1,621,381.00
Subtotal [B5]	Cumulated Earnings	2,324,756.00	0.00	2,324,756.00	1,621,381.00
Total [35]	Equity	2,459,414.00	0.00	2,459,414.00	1,624,407.00
	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: **Medicaid - Regal/Care at Waterbury, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **H,01 - Reclassifying Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dental expenses to the correct line of the cost report				
Marcum 101	Dentist	D.01	4,920.00	
60-206-00	Nursing Expense>Clinical Services			4,920.00
Total			4,920.00	4,920.00
Reclassifying Journal Entries JE # 2				
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone	N.01a	1,833.00	
80-231-00	Admin Expense>Telephone			1,833.00
Total			1,833.00	1,833.00
Reclassifying Journal Entries JE # 3				
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union	E.05a	41,565.00	
85-245-00	Employee Benefits Expense>Background Checks		3,935.00	
85-255-79	Employee Benefits Expense>Pension>Union		345,035.00	
85-260-79	Employee Benefits Expense>Welfare>Union		905,530.00	
Marcum 109	Employee Food		648.00	
Marcum 110	Employee Relations		1,956.00	
Marcum 111	Discriminatory Bonus		15,271.00	
Marcum 121	Indirect COVID Expense		69.00	
Marcum 122	Admin&General>COVID Related Expense		2,300.00	
61-883-00	Nursing Admin Expense>Other Benefits			929,305.00
69-883-00	Social Services Expense>Other Benefits			21,007.00
70-883-00	Dietary Expense>Other Benefits			132,288.00
71-883-00	Activity Expense>Other Benefits			16,668.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			94,045.00
75-883-00	Maintenance Expense>Other Benefits			40,462.00
80-883-00	Admin Expense>Other Benefits			82,554.00
60-883-00	Nursing Expense>Other Benefits			
Marcum 120	Tax Form 720			
Marcum 123	Holiday Party			
Total			1,316,329.00	1,316,329.00
Reclassifying Journal Entries JE # 4				
To reclass subscriptions to the correct lines of cost report.				
Marcum 113	Subscriptions	D.01	2,431.00	
80-235-00	Admin Expense>Dues & Subscriptions			2,431.00
Total			2,431.00	2,431.00
Reclassifying Journal Entries JE # 5				
To Reclass Professional Fees From Accounting Fees				
80-240-00	Admin Expense>Professional Fees	E.02	56,400.00	
80-239-00	Admin Expense>Accounting Fees			56,400.00
Total			56,400.00	56,400.00
Reclassifying Journal Entries JE # 6				
To reclass Legal Fees from Professional Fees				
80-238-00	Admin Expense>Legal Fees	E.03	6,276.00	
80-240-00	Admin Expense>Professional Fees			6,276.00
Total			6,276.00	6,276.00
Reclassifying Journal Entries JE # 8				
To reclass admin contracted services into correct line of the cost report.				
80-700-00	Admin Expense>Contracted Service	D.01	18,389.00	
75-700-00	Maintenance Expense>Contracted Service			18,389.00
Total			18,389.00	18,389.00
Total Reclassifying Journal Entries			1,406,578.00	1,406,578.00
Total All Journal Entries			1,406,578.00	1,406,578.00



Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date:
 Run Date: 1/13/2022

Provider Name: RegalCare at Waterbury, 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: