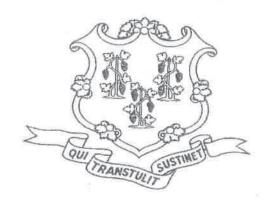
State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as	licensed)							
Regal Care at West I	Haven, LLC							
Address (No. & Stree	et, City, State, Z	Cip Code)						
310 Terrance Ave, W	est Haven, CT	06516						
Type of Facility								
Chronic and C Nursing Home	Convalescent e only (CCNH)		Rest Home wit Supervision on (RHNS)	_		(Specify)		
Report for Year Begi 10/1/2020	-		Report for Yea 9/30/2021	r Ending				
License Numbers:		CCNH 2355	RHNS		(Specify)		Me	dicare Provider 07-5201
Medicaid Provider N	umbers:	CO	CNH	RE	INS		IC	F-IID
For Department Use	e Only							
Sequence Number Assigned	Signed and Notarized	Date Received	Sequence N Assign		Signed a	nd Notariz	ed	Date Received

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC	2355	9/30/2021	1	37

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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 Regal Care at West Haven, 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) Simpson Marjorie			Printed Name (Owner) Eli Mirlis	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires

(Notary Seal)

Table of Contents

Gene	eral Information - Administrator's/Owner's Certification	1
Gene	eral Information and Questionnaire - Data Required for Real Wage Adjustment	1A
Gene	eral Information and Questionnaire - Type of Facility - Organization Structure	2
Gene	eral Information and Questionnaire - Partners/Members	3
Gene	eral Information and Questionnaire - Corporate Owners	3A
Gene	eral Information and Questionnaire - Individual Proprietorship	3B
Gene	eral Information and Questionnaire - Related Parties	4
Gene	eral Information and Questionnaire - Basis for Allocation of Costs	5
Gene	eral Information and Questionnaire - Leases	6
Gene	eral Information and Questionnaire - Accounting Basis	7
Sche	edule of Resident Statistics	8
Sche	edule of Resident Statistics (Cont'd)	9
A.	Report of Expenditures - Salaries & Wages	10
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant	
	Administrators and Other Relatives	11
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant	
	Administrators and Other Relatives (Cont'd)	12
В.	Report of Expenditures - Professional Fees	13
	Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee	
	for Service Basis	14
C.	Expenditures Other than Salaries - Administrative and General	15
C.	Expenditures Other than Salaries (Cont'd) - Administrative and General	16
	Schedule C-1 - Management Services	17
C.	Expenditures Other than Salaries (Cont'd) - Dietary	18
C.	Expenditures Other than Salaries (Cont'd) - Laundry	19
C.	Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
	Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C.	Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
	Depreciation Schedule	23
	Amortization Schedule	24
C.	Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C.	Expenditures Other than Salaries (Cont'd) - Interest	26
C.	Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D.	Adjustments to Statement of Expenditures	28
D.	Adjustments to Statement of Expenditures (Cont'd)	29
F.	Statement of Revenue	30
G.	Balance Sheet	31
G.	Balance Sheet (Cont'd)	32
G.	Balance Sheet (Cont'd)	33
G.	Balance Sheet (Cont'd)	34
G.	Balance Sheet (Cont'd) - Reserves and Net Worth	35
H.	Changes in Total Net Worth	36
Ī.	Preparer's/Reviewer's Certification	37

State of Connecticut **Department of Social Services**

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	tm	ent		Page 1A	of 37
Name of Facility		Period Cov	ered:	From	То
Regal Care at West Haven, LLC				10/1/2020	9/30/2021
Address of Facility 310 Terrance Ave, West Haven, CT 06516					
Report Prepared By		Phone Num	ber	Date	
Marcum LLP		203-781-96	00	1/21/2022	
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

			ne No. of Fac -932-2247	ility	Report for Ye 9/30/2021	ar Ended	Page		of 37
NI CD '1'. (1 1')		203.		0 0		uto Zim			37
Name of Facility (as shown on license)			,		Street, City, Sta e, West Haven		16		
Regal Care at West Haven, LLC	CCNH		RHNS	AV	(Specify)	, C1 0031	Medicare F	rovid	er No
License Numbers:	2355		KIIINS		(Specify)		07-5201	10110	CI IVO.
Type of Facility (Check appropriate box(es)				Vi-			07-3201		
)	n	. I.Y	. T					
☐ Chronic and Convalescent Nursing Home only (CCNH)			t Home with I ervision only			(Specify)			
Type of Ownership (Check appropriate box)									
O Proprietorship O LLC O I	Partnership	0	Profit Corp.		Non-Profit Cor		Government	0	Trust
If this facility opened or closed during repor	t year provide	e:		Date	Opened	Date Clo	sed		
Has there been any change in ownership						//			
or operation during this report year?		0	Yes	•	No	If "Yes,"	explain full	y.	
Administrator									
Name of Administrator					Nursing Ho				
Simpson Marjorie					Administrat		1458		
					License 1	No.:			
Other Operators/Owners who are assistant a	dministrators	(full	or part time)	of th					
Name N/A					License 1	No.:			

General Information and Questionnaire Partners/Members

Name of Facility		License No.	Report for Y	ear Ended	Page	of
Regal Care at West Haven, LL	.C	2355	9/30/2021		3	37
Legal Name of Par	tnership/LLC	Business A	Address	State(s) and/o Which R		
RegalCare OP Holding Compa	any, LLC	31 Brookfall Ro NJ 08817	ad, Edison,	NJ		
Name of Partners/Members	Business A	ddress		Title	% Ov	vned
Eliyahu Mirlis	31 Brookfall Road, Ed	ison, NJ 08817	Member		98	8
Corinne Debacco	519 Cedar Ridge Dr, C	Glastonbury, CT	Member		2	

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year End	led	Page of
Regal Care at West Haven, LLC	2355	9/30/2021		3A 37
If this facility is owned or operated as a corpo	ration, provide the	following information	on:	
Legal Name of Corporation	Busines	s Address	State(s) in Whi	ch Incorporated
N/A				
Name of Directors, Officers	Busines	s Address	Title	No. Shares Held by Each
N/A				
043				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

State of Connecticut **Annual Report of Long-Term Care Facility** CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page of
Regal Care at West Haven, LLC	2355	9/30/2021	3B 37
If this facility is owned or operated as an individua	l proprietorship, pr	rovide the following informat	ion:
	ner(s) of Facility		
N/A			

State of Connecticut Annual Report of Long-Term Care Facility CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility Regal Care at West Haven, LLC		License	No. 2355	ш от	Report for Year Ended 9/30/2021		Page 4	of 37
Are any individuals recemarriage, ability to cont	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	cility re	lated thro		Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Add	fress and ge 11 of the report.
Are any individuals or c	Are any individuals or companies which provide goods or services,	or servi	ces,					
including the rental of p related through family a	including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or bu	to this fa	cility, or business	ess	• Yes O No			
association to any of the	association to any of the owners, operators, or officials of this facility?	of this fa	cility?			If "Yes," provide the following information:	e following	information:
		Als	Also Provides	S		Indicate Where		
		Good	Goods/Services to	s to		Costs are Included		
Name of Related	Business	Non-R	Non-Related Parties	rties	Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	**%	Provided	Page # / Line #	Reported	Related Party
RegalCare OP Holding Company, LLC	169 Highland Ave Edison, NJ 08817	0	•		Line of Credit Interest	Pg 27 Line 12D	25,457	25,457
Regal Care Rehab	26 Firemens Memorial Dr, Suite 295 Pomona, NY 10970	0	•		Physical Therapy & COVID Therapy	13 B5a & B12o	198,694	198,694
Regal Care Rehab	26 Firemens Memorial Dr, Suite 295 Pomona, NY 10970	0	•	01	Speech Therapy	13 B9a	77,745	77,745
Regal Care Rehab	26 Firemens Memorial Dr, Suite 295 Pomona, NY 10970	0	•		Occupational Therapy	13 B10a	219,591	219,591
		0	•		Workers Comp	Page 15 Line 1a1	187,099	187,099
		0	•	П	Health Insurance	Page 15 Line 1a5	800,857	800,857
		0	•		Property Insurance	Page 27 Line 14a	13,757	13,757
		0	•	I	Liability Insurance	Page 27 Line 14c3	73,433	73,433
		0	•		Intercompany Loans	Pg 32 Line D6		
* I In a property for a find a second								

^{*} 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	License No		Report for Year Ended	Page of	
Regal Care at West Haven, LLC	2355		9/30/2021	5 37	
If the facility is licensed as CDH and/or RCH or	provides AI	DS or TBI	services with special Medicaid	rates, costs	
must be allocated to CCNH and RHNS as follow	vs:				
Item			Method of Allocation		
Dietary		Number of	meals served to residents		
Laundry		Number of	pounds processed		
Housekeeping		Number of	square feet serviced		
		Number of	hours of routine care provided	by EACH	
Nursing		employee c	classification, i.e., Director (or C	Charge Nurse),	
		Registered	Nurses, Licensed Practical Nur	ses, 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 salar	ries		
Management services			e cost center involved		
All other General Administrative expenses			rect and Allocated Costs		
The preparer of this report must answer the following	wing question	ons applicat	ole to the cost information provi	ided.	
1. In the preparation of this Report, were all	• Yes	O No	If "No," explain fully why such	h allocation was	s not
costs allocated as required?	0 168	O NO	made.		
N/A					
2. Explain the allocation of related company ex	penses and a	ttach copy o	of appropriate supporting data.		
N/A					
3. Did the Facility appropriately allocate and se	lf-disallow d	irect and in	direct costs to non-nursing hom	e cost centers?	
(e.g., Assisted Living, Home Health, Outpation	ent Services,	Adult Day	Care Services, etc.)		
	• Yes	O No	If "No," explain fully why such	h allocation was	s no
	8.		made.		
N/A					

Annual Report of Long-Term Care Facility State of Connecticut CSP-6 Rev. 9/2002

General Information and Questionnaire Leases (Excluding Real Property)

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

should not be included in these amounts.							
Name of Facility			License No.	Report for Year Ended	ear Ended		Page of
Regal Care at West Haven, LLC			2355	9/30/2021			6 37
	Related * to	ot * b					
	Owners,	iers,					
	Operators,	ators,				Annual	
	Officers	cers		Date of	Term of	Amount	Amount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
N/A	0	•					
	0	0					
	0	0					
	0	•					
	0	0					
	0	0					2
	0	0					
	0	0					
	0	0				34	
	0	0					
Is a Mileage Log Book Maintained for All Leased Vehicles?	V bessed	ehicles	O Yes	•	o No	Total ***	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also. Is a Mileage Log Book Maintained for All Leased Vehicles?

Total ***

** Attach copies of newly acquired leases.

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

General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page of
Regal Care at West Haven, LLC	2355	9/30/2021		7 37
The records of this facility for the p	period covered by this report	were maintained on the following basis:		
	Modified Cash			
Is the accounting basis for this	**	TODAT II 1		
F	Yes	If "No," explain.		
li di	No			
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 H	laven, CT 0	6511
2 Roth&Co LLP		1428 36th St #200, Brooklyn, NY 11218		
3 4				
Services Provided by This Firm (de	escribe fully)			
1 Advisory Services/Cost Report Prepa	ration		\$	11,204
2 Monthly Retainer			\$	8,113
3			\$	
4			\$	
			Charge for	Services Provided
			\$	19,317
Are These Charges Reflected in the Expend	diture Portion of This Report? If Ye	es, Specify Expense Classification and Line No.		
⊙ Yes O No	Pg 15 1d			
Legal Services Information				
Name of Legal Firm or Independen	nt Attorney		Telephone	
1 American Arbitration Associat	tion		215-732-50	
2 CNH Finance			301-961-19	
3 Murtha Cullina LLP			860-240-6	
4 State Marshal			203-787-4	
5 Treasurer State of CT	7: (1)		860-702-3	300
Address (<i>No. & Street, City, State,</i> 1 230 S Broad St, Fl 12, Philade	4			
2 3 Bethesda Metro Center #723 3 185 Asylum St, Hartford, CT (
4 32 Elm St #1, New Haven, CT				
5 55 Elm St Suite 5, Hartford, C				
Services Provided by This Firm (de				
1 Administrative/arbitrator fee			\$	975
2 Legal fees for line of credit (Disallow	red on Pg 28)		\$	850
3 General Legal Matters			\$\$	23,594
4 Conservatorship (Disallowed on Pg 2	8)		\$	150
5 Conservatorship (Disallowed on Pg 2	8)		\$	750
			Charge for	Services Provided
			\$	26,319
Are These Charges Reflected in the Expend	·	es, Specify Expense Classification and Line No.		
O Yes O No	Page 15 1e			

State of Connecticut Annual Report of Long-Term Care Facility CSP-8 Rev. 9/2002

Schedule of Resident Statistics

Name of Facility			License No.	70.			Report for	Report for Year Ended	p;		Page	fo
Regal Care at West Haven, LLC			2	2355			9/30/2021				∞	37
					Ţ	eriod 10/	Period 10/1 Thru 6/30	30		Period 7/1 Thru 9/30	Thru 9/3	0
	Total All	Total CCNH	Total RHNS	Total								
	Levels	Level	Level	(Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	86	86			86	86						
B. On last day of THIS report period	86	98							86	86		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	76	76			9/	76						
B. As of midnight of THIS report period	84	84							84	84		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,036	4,036			3,181	3,181			855	855		
B. Medicaid (Conn.)	22,861	22,861			16,640	16,640			6,221	6,221		
C. Medicaid (other states)												
D. Private Pay	246	246			231	231			15	15		
E. State SSI for RCH												
F. Other (Specify) HMO & Hospice	2,265	2,265			1,590	1,590			675	675		
G. Total Care Days During Period (3A thru F)	29,408	29,408			21,642	21,642			7,766	7,766		
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved												
Beds												
A. Medicaid Bed Reserve Days	40	40			34	34			9	9		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	29,448	29,448			21,676	21,676			7,772	7,772		

Schedule of Resident Statistics (Cont'd)

Name of Facil	ity			Lice	ise No.				Report	for Year	Ended		Page	of
Regal Care at	West H	aven, LI	LC	:	2355					9/30/202	1		9	37
		_	in the certified b		oacity dur	ing th	ne repoi	t year	?	0	Yes	0	No	
II IES			f Change	1011.	Cl	nange	in Bed	0		Ca	pacity Afte	r Change		
D-4£		RHNS	(Specify)	-	Lost	lange		Gaine		Ca	pacity Atte	i Change		
Date of	CCNH	KITINS	(Specify)		LOSI			Janne	u I					
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason fo	or Change
N/A		(-)												
5. If there v	vas any	change i	in certified bed	capaci	ty during	the re	port ye	ar (as	reporte	ed in item	4 above) p	rovide the num	ber of	
RESIDE	ENT DA	YS for 9	90 days followir	g the	change.									
			Change in R	esider	t Days					CC	CNH	RHNS	(Spe	cify)
1st chang														
2nd chan														
3rd chan 4th chan														
		lents and	d Rates on Septe	mber	30 of Cos	st Yea	ır			I				
			Medicare		Medi					Se	elf-Pay		Other Stat	e Assisted
	Item		CCNH		CNH	RJ	HNS	CO	CNH	RI	INS	(Specify)	R.C.H.	ICF-MR
No. of R					70				8					
Per Dien					200,00				400.00	8.4				100 11 11 11
a. One b			Various Various		296.73 296.73			_	422 _. 00 380 _. 00					
c. Three			Various		230,13				300 00					
bed r		´												
5001	*****													
			al Therapy Treat	ments						TO	TAL	CCNH	RHNS	(Specify)
	Medica										3,575	3,575	W I DOWN I D	OH SHIP IN THE
		,	usive of Part B) e Treatments								204	204		
			Treatments								1,833	1,833		
C.	Other	Oraurro	11000011101100								6,385	6,385		
D.	Total P		Therapy Treatn								11,997	11,997		
			Therapy Treatn	nents								All and the second		
	Medica										862	862	10.50	MATO 33.00
В.			lusive of Part B) e Treatments								75	75		
			Treatments								678	678		
C.	Other	OTALIVE	11 Catillolito								821	821		
		peech T	herapy Treatm	ents							2,436	2,436		
9. Total Nu	mber of	Occupa	tional Therapy		nents						No. of Street,] == H;(2H)
	Medica										4,401	4,401		
В.			usive of Part B)							65 M	THE STREET			
			Treatments Treatments								268 2,413	268 2,413		
	Other	oranve	1 reauments								6,455	6,455		
		ccupati	onal Therapy T	reatm	ents						13,537	13,537		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.		Report for Year	r Ended	Page	of
Regal Care at West Haven, LLC	2355		9/30/2021		10	37
Are time records maintained by all individuals receiving co	mpensation?	•	Yes	0	No	
			Total Cost a	nd Hours		
					(0 10)	
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages* 1. Operators/Owners (Complete also Sec. 1				17-21-1		
of Schedule AI)						
2. Administrator(s) (Complete also Sec. III		NOTE OF	Ve Legive	Jayan vi și		
of Schedule A1)	100,956	2,094				
3. Assistant Administrator (Complete also Sec. IV						27 F
of Schedule A1)						
4. Other Administrative Salaries (telephone		Filter-la	20182012			F _a F
operator, clerks, receptionists, etc.)	144,546	7,799				
5. Dietary Service						
a. Head Dietitian	52,534	2,080				
b. Food Service Supervisor c. Dietary Workers	413,897	30,583				
6. Housekeeping Service	713,077	30,003				
a. Head Housekeeper						
b. Other Housekeeping Workers	285,353	17,784				
7. Repairs & Maintenance Services		201				
a. Engineer or Chief of Maintenance	61,667	2,086				
b. Other Maintenance Workers 8. Laundry Service	29,783	2,007	(3300) 0		-10000000000000000000000000000000000000	No.
a. Supervisor		100 -00			Name of the last	
b. Other Laundry Workers	103,618	5,567				
Barber and Beautician Services						
10. Protective Services						
11. Accounting Services		U. UKCHII KO				IV DEM
a. Head Accountant						
b. Other Accountants 12. Professional Care of Residents	SI SURE SI SUR	Co. 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				10000
	200,509	3,486			22	
a. Directors and Assistant Director of Nurses b. RN	200,309	3,400	550.6		S F. SHIP	1000
1. Direct Care	544,845	12,570				1100
2. Administrative**	213,866	6,879				
c. LPN		19215	isang mara		0.0	Maria Da
1. Direct Care	1,042,096	51,987				
2. Administrative**	1 200 400	00.550				
d. Aides and Attendants	1,206,423	88,572				
e. Physical Therapists f. Speech Therapists	1					
g. Occupational Therapists						
h. Recreation Workers	90,079	4,787				
i. Physicians						Sin hall
1. Medical Director						
2. Utilization Review	1					
3. Resident Care*** 4. Other (Specify)	form of the second	DOTTO			- 17/3.F A	The source
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
1. Podiatrists						
m, Social Workers/Case Management	54,448	2,086				
n. Marketing	36,349	418				
o. Other (Specify) See Attached Schedule	91,396	3,770				200
		2.770				

^{*} 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)

	CCN	H	RH	NS	(Spec	ify)
Position	\$	Hours	S	Hours	S	Hours
Medical Records	\$ 26,375	1,684				
Admissions	65,021	2,086				
Total	\$ 91,396	3,770	\$ -	- 4	\$ -	

Schedule of Other Fees (Page 13)

	CC	NH	R	HNS	(Spe	ecify)
Service	S	Hours	\$	Hours	\$	Hours
V Insertion (Disallowed on Pg 28a)	\$ 5,550	No Hours				
Respiratory Therapist (Disallowed on Pg 28a)	903	7				
MDS Consultant	18,000	8				
COVID Related Therapy	2,000	No Hours				
Total	\$ 26,453	15	\$ -	2	\$ -	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

Nome of Ecvilter			Assista	It Administra	Assistant Administrators and Office Incided I arries	Denort for Veer Ended	/our Ended		Dage	of
Ivaline of tracinty				Licelise 140.		Inchair Ini	r car Lilaca		1 480	10
Regal Care at West Haven, LLC				2355		9/30/2021			11	37
		Salary Paid	p							
Name	CCNH	RHNS	(Specify)	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
Section I - Operators/Owners										
Corinne DiBacco	72,196			Non- Discriminatory	Nursing Admin.	494	494 A12b2	See Attachment		
								See Attachment		
								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 Enitites Allocation of Related Party Shared Salary for Corrine DiBacco 9/30/2021

Page 11a

Description	llocated <u>Salary</u>	% to Total	Allocation of Hours
Regalcare of Waterbury	\$ 71,893	0.235	491
Regalcare of Torrington	71,893	0.235	491
Regalcare of West Haven	72,196	0.236	494
Regalcare of New Haven	89,992	0.2941	615
Total Compensation	\$ 305,974	12	2,091

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

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

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

		7	ASSIStam	, Aummena	Assistant Administrators and Omer Related Farties	Neigien	raines.			
Name of Facility (as licensed)				License No.		Report for Year Ended	ear Ended		Page	Jo
Regal Care at West Haven, LLC				2355		9/30/2021			12	37
		Salary Paid	7							
				Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name	CCNH	RHINS	(Specify)	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
Section III - Administrators***										
Reuven Fischer (10/1/20-6/8/21)	65,538			Non- Discriminatory	Admin	670 A2	A2			
Simpson Marjorie (6/7/21- 9/30/21)	35,418			Non- Discriminatory	Admin	1,424 A2	A2			
Section IV - Assistant Administrators										
*No allowance for calaries will be considered unless full information	he consider	ad unless fi	Ill informatio		bariiner ji steeds leucitional sheets if required	nired				

^{*}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.

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility Regal Care at West Haven, LLC	License No. 23	55	Report for Y 9/30/2021	ear Ended	Page 13	of 37
Regar Care at 17 obt Haven, 220			Total Cost	and Hours		
			10101 0001			
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee	THE PERSON NAMED IN		Printer of	111111111111111111111111111111111111111		
for service basis in lieu of salary						
(For all such services complete Schedule B1)		1.488	ON SERVED ST	3.4		
1. Dietitian	52,171	1,153				
2. Dentist	4,920	103				
3. Pharmacist	10,631	Monthly Fee				
4. Podiatrist						
5. Physical Therapy			- Threbreto			152
a. Resident Care	196,694	2,927				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians				J. Profi	32 5865	e Line,
a. Medical Director (entire facility)	36,000	144				
b. Utilization Review	36854-70					
(Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						WEST T
1. Infection Control Committee						
(Quarterly meetings)						
Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee						
(Once annually)						
e. Other (Specify)		RIGHT	Ay III A	E0		ETT/MIT
9. Speech Therapist		Using the	Man Milita			
a. Resident Care	77,745	1,157				
b. Other						
10. Occupational Therapist			NEWS EDS	contlike and	Minister By Earl	S To Bolt
a. Resident Care	219,591	3,268				
b. Other						
11. Nurses and aides and attendants	STATE OF		Markett C			Marian S
a. RN						100
1. Direct Care	174,669	1,753				
2. Administrative***						
b. LPN						
1. Direct Care	50,846	1,318				
2. Administrative***						
c. Aides	36,109	1,112				
d. Other						
12. Other (Specify)			July 154			
See Attached Schedule	26,453	15				
B-13 Total Fees Paid in Lieu of Salaries	885,829	12,950				

^{*} 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 Regal Care at West Haven, LLC	License No. 2355		Report for 3 9/30/2021	Year Ended	Page 14	of 37
regal Cale at West Haven, LDC	2333	Related*	* to Owners,		17	31
Name & Address of Individual	Full Explanation of Service		ors, Officers	Expla	nation of Relat	ionship
	•	Yes	No			
NutraCo, 5691 Brookfield Circle W Fort Lauderdale, FL 33312	Dietician	0	•	N/A		
LTC Management- 174 Scott Rd Prospect CT 06712	Dental Service	0	•	N/A		
Integra Scripts- 160 Airport Rd Lakewood NJ 08701	Pharmacy Services	0	0	N/A		
Anuruddha Walaliyadda MD CMD 12 Cookie Road, Wallingford, CT 06492	Medical Director	0	0	N/A		
RegalCare Rehab, 26 Firemens Memorial Dr, Suita 205 Pomona, NY 10970	PT/OT/ST & Other COVID Therapy	0	0	Common Own	nership	
Medwiz- 167 Route 304 Bardonia NY 10954	IV Insertion	0	0	N/A		
Technical Gas Products- 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Therapist	0	0	N/A		
HC Consulting- PO Box 265 Waterbury CT 06720	MDS Consulting	0	0	N/A		
The Nurse Network- 653 Main Street Plantsville CT 06479	RNs/LPNs/CNAs	0	0	N/A		
SnapMedTech Inc, 675 Ponce De Leon Avenue, Ste 8500, Atlanta, GA 30308	RNs/LPNs/CNAs	0	0	N/A		
All American Healthcare Services, 494 Broad Street, Suite 302, Newark, NJ 07102	RNs/LPNs/CNAs	0	0	N/A		
Elizabeth Sam, 28 Ridge Court West Apt 4B West Haven, CT 06516	RNs/LPNs/CNAs	0	0	N/A		
Tempositions, 622 Third Avenue – 39th Floor, New York, NY, 10017	RNs/LPNs/CNAs	0	0	N/A		
AAA Nursing Care, 3303 Main Street, Stratford, CT 06614	RNs/LPNs/CNAs	0	•	N/A		
		0	0			
		0	•			
		0	0			
		0	•			
		0	•			
		0	•			
		0	•			
		0	0			

^{*} Use additional sheets if necessary.

^{**} Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

	se No.	Report for Yo	ear Ended	Page	of
Regal Care at West Haven, LLC	2355	9/30/2021		15	37
Item		Total	CCNH	RHNS	(Specify)
Administrative and General		By a Hally			
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation		\$ 187,099	187,099		
2. Disability Insurance		\$			
3. Unemployment Insurance		\$			
4. Social Security (F.I.C.A.)		\$ 418,090	418,090		
5. Health Insurance		\$ 800,857	800,857		
6. Life Insurance (employees only)					m differen
(not-owners and not-operators)		\$			
7. Pensions (Non-Discriminatory)		\$ 233,021	233,021		
(not-owners and not-operators)		man FRE EXPLY	Fig. 120		
8. Uniform Allowance		\$			
9. Other (Specify)		\$ 35,825	35,825		
See Attached Schedule					
b. Personal Retirement Plans, Pensions, and		\$			
Profit Sharing Plans for Owners and					W
Operators (Discriminatory)*					
D 1D 1, #		t 15.401	15 401		
c. Bad Debts*		\$ 15,491	15,491		
d. Accounting and Auditing		\$ 19,317	19,317		
e. Legal (Services should be fully described on Pa		\$ 26,319	26,319		
f. Insurance on Lives of Owners and		\$			H4 man man
Operators (Specify)*		12.00	12.002	THE COLD	100000000000000000000000000000000000000
g. Office Supplies		\$ 13,883	13,883		
h. Telephone and Cellular Phones		11.010	11.010		12. 2000
1. Telephone & Pagers		\$ 11,210	11,210		
2. Cellular Phones		\$ 1,595 \$	1,595		
i. Appraisal (Specify purpose and		3			
attach copy)*					
j. Corporation Business Taxes (franchise tax)		\$ 160	160		
k. Other Taxes (Not related to property - See Page	: 22)				
1. Income*		\$			
2. Other (Specify)		\$			
See Attached Schedule			ILIVA WINELI	W N. L.	W 88 7
3. Resident Day User Fee		\$ 529,178	529,178		
Subtotal		\$ 2,292,045	2,292,045		

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

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	8		
Background Checks	\$ 5,45	56	
Training Fund>Union	30,30	59	
			-
Total	\$ 35,82	25 \$ -	\$ -

Schedule of Other Taxes

Description	CCNH		RHNS	(Sp	ecify)
	-				
Total	\$	- \$	E Ex	\$	*

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

Name of	Facility Li	cense No.	Report for Y	ear Ended	Page	of
Regal Ca	are at West Haven, LLC	2355	9/30/2021		16	37
	Item		Total	CCNH	RHNS	(Specify)
		Brought Forward:	2,292,045	2,292,045		7.3
l. Tra	evel and Entertainment		100 1 15 = 7		Temporal Control	
1.	Resident Travel and Entertainment	\$	375	375		
2.	Holiday Parties for Staff	\$		1,763		
3.	Gifts to Staff and Residents	\$				
4.	Employee Travel	\$	25,363	25,363		
5.	Education Expenses Related to Seminars and G	Conventions \$	1,742	1,742		
6.	Automobile Expense (not purchase or deprecia	ation) \$				
7.	Other (Specify)	\$				
	See Attached Schedule					
m. Oth	ner Administrative and General Expenses				85 - V. (II.)	
1.	Advertising Help Wanted (all such expenses)	\$	992	992		
2.	Advertising Telephone Directory (all such expe					
3.	Advertising Other (Specify)***	\$	16,195	16,195		
1 50	See Attached Schedule		188 7 E M	Hint Log("-)		
4.	Fund-Raising***	\$				
5.	Medical Records	\$				
6.	Barber and Beauty Supplies (if this service is s					
0,	directly and not by contract or fee for service)		C. Employed Line			I SUIGE I
7.	Postage	\$	915	915		
* 8.	Dues and Membership Fees to Professional	\$				
0.	Associations (Specify)	4				
	See Attached Schedule		a literation and			
82	Dues to Chamber of Commerce & Other Non-Allo	wable Org.*** \$				
9.	Subscriptions	\$		175		
	Contributions***	\$	175	1,0		
10.	See Attached Schedule	Ψ	Company of the last of the las		MA PLAN	TO SERVICE
11	Services Provided by Contract Specify and Co	mplete \$	283,306	283,306		
11.	Schedule C-2, Page 21 for each firm or individ	_	203,300	203,300		PS 11 15 10
12	Administrative Management Services**	\$				
		\$		88,515		-
13.	Other (<i>Specify</i>) See Attached Schedule	Ф	00,313	00,313		W Y 1933 44
C 14 T-4		\$	2 711 206	2,711,386		
U-14 10t	al Administrative & General Expenditures	<u> </u>	2,711,386	4,/11,300		

^{*} 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	R	HNS	(Spe	ecify)
					_
		-		-	
Total Other Travel and Entertainment	2 -			3	-

Schedule of Other Advertising

Description	C	CNH	RH	RHNS		cify)
		•				
Promotional Advertising (Disallowed on Pg 28)	\$	16,195			-	1
Total Other Advertising	s	16,195	S	-	s	

Schedule of Dues

Description		CCNH	R	HNS	(Spec	cify)
						-
			_			-
		1				
		-1-			-	_
		U U				_
			-		100	-
Total Dues	S		\$		\$,

Schedule of Contributions

Description	CC	NH	R	HNS	(Spe	ecify)
		- 1			-	-
Total Contributions	\$		\$	-9	S	

Schedule of Other Administrative and General

Description	CCNH	RHN	NS	(Spec	cify)
Admin Expense>Licenses	\$ 905				
Admin Expense>Fines, Penalties & Settlements (Disallowed on Pg 28a)	20,176				
Bank Charges (\$32,184 Disallowed on Pg 28a)	50,311				
Admin Expense>Flood	109				
Employee Food (Disallowed on Pg 28a)	951				
Employee Relations (Disallowed on Pg 28a)	4.117				
Discriminatory Bonus (Disallowed on Pg 28a)	9,971				
Admin&General>COVID Related Expense	1,975	-			
Total Other Administrative and General	\$ 88,515	s	*	s	-

Schedule C-1 - Management Services*

Name of Facility Regal Care at West Haven, LLC	License No. 2355	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 #
		*	

^{*} 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)

		_ 1		rage 5)			1
Nan	ne of Facility		License		Report for Y		Page of
Reg	Regal Care at West Haven, LLC			2355	9/30/2021	<u> </u>	18 37
	Item			Total	CCNH	RHNS	(Specify)
2.	Dietary a. In-House Preparation & Service						
	1. Raw Food		\$	216,258	216,258		
	2. Non-Food Supplies		\$	24,858	24,858		
	3. Other (Specify)		\$			PERMIT	
	b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
	c. Other (Specify)		\$				
2D.	Total Dietary Expenditures (2a + b + c + d)		\$	241,116	241,116		
2E.	Dietary Questionnaire			Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served pe	r day	y:*				
G.	Is cost of employee meals included in 2D?	0	Yes	•	No		
H.	Did you receive revenue from employees?	0	Yes	•	No	If yes, specify amt.	
I.	Where is the revenue received reported in the	Cos	st 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?	0	Yes	•	No	If yes, specify cost.	
K.	Is any revenue collected from these people?	0	Yes	•	No	If yes, specify amt.	
L.	Where is the revenue received reported in the	Cos	st 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?	0	Yes	•	No	If yes, specify cost.	
N.	Is any revenue collected from employees?	0	Yes	•	No	If yes, specify amt.	
O.	Where is the revenue received reported in the	Cos	st 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)

	e of Facility al Care at West Haven, LLC	License	No. 2355	Report for Y 9/30/2021	ear Ended	Page 19	of 37
Reg	il Care at West Haven, LLC		2333	9/30/2021		17	51
	Item		Total	CCNH	RHNS	(S	pecify)
3.	Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.					
	2. Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.					
	processed.***	Amt. \$					
	3. Personal clothing of residents	Lbs.					
	washed, ironed, and/or processed.***	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)	\$	104,832	104,832			
	c. Other (Specify) Other Laundry Supplies	\$	1,183	1,183			
3D.	Total Laundry Expenditures (3a + b + c)	\$	106,015	106,015			
3E. F.	Laundry Questionnaire Is cost of employee laundry included in 3D? O	Yes	•	No	If yes, specify cost.		
G.	Did you receive revenue from employees?	Yes	•	No	If yes, specify amt.		
Н.	Where is the revenue received reported in the Cost	Report?		(Page/Line	Item)		
I.	ls Cost of laundry provided to persons other than employees or residents included in 3D?	Yes	•	No	If yes, specify cost.		
J.	Did you receive revenue from these people? O	Yes	•	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)

	e of Facility		Repo	rt for Year E	nded	Page	of
Reg	al Care at West Haven, LLC	2355		9/30/2021		20	37
	Item	·		Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced					
	a. In-House Care	by Personnel					
	1. Supplies - Cleaning (Mops,	Amt.	\$				
	pails, brooms, etc.)						
	b. Purchased Services (by contract other	Sq. Ft. Serviced					
	than through Management Services)	by Personnel					
	(Complete Schedule C-2 att.	Amt.	\$				
	Page 21)						
	C. Other (Specify)		\$	15,593	15,593		
	Other Housekeeping Supplies			Halferia III			
4D.	Total Housekeeping Expenditures (4a +	b+c)	\$	15,593	15,593		
5.	Resident Care (Supplies)**						
	a. Prescription Drugs***		- 8				Edglette Mill
	1. Own Pharmacy		\$				
	2. Purchased from		\$	170,610	170,610		
	McKesson			Tropic Section	3 16 2 2 2 3		July 1, View 1
	b. Medicine Cabinet Drugs		\$	2,291	2,291		
	c. Medical and Therapeutic Supplies		\$				
	d. Ambulance/Limousine***		\$				
	e. Oxygen			(E)U (T)	7 3 00 30 0	12 TO 100	OF STREET
	1. For Emergency Use		\$				
	2. Other***		\$	3,456	3,456		
	f. X-rays and Related Radiological		\$	12,807	12,807		
	Procedures***			9600000	CALL METHOD		
	g. Dental (Not dentists who should be inc.	luded under	\$				
	salaries or fees)			disk same			E 10 8 8 10
	h. Laboratory***		\$	19,739	19,739		
	i. Recreation		\$	13,574	13,574		
	j. Direct Management Services*		\$	-3,0,1	,		
	k. Indirect Management Services*		\$				
	Other (Specify)****		\$	191,631	191,631		
	See Attached Schedule		4	151,051	1,7,001		Helen Wall
5M	Total Resident Care Expenditures (5a - 5	(i)	\$	414,108	414,108		

^{*} 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	\$ 93,251		
Nursing Expense>Supplies>COVID19	41,808		
Nursing Expense>Minor Equip & Supplies	2,380		
Nursing Expense>Sanitation & Incineration	606		
Nursing Expense>Equip-Rental (\$25,797 Disallowed on Pg 29a)	35,471		
Nursing Expense>Equip-Rental>COVID19	(561)		
Nursing Expense>Data Processing	15,482		
Nursing Expense>Data Processing>COVID19	3,029		
Indirect COVID Expense	165		
			Lan Land
			www.
			IF4
			1 1 2
Total Other Resident Care	\$ 191,631	\$	\$ =

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-21 Rev. 10/2001

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

Name of Facility Regal Care at West Haven, LLC	CC			License No. 2355	Report for Year Ended 9/30/2021				Page 21	of 37
		Related ** to Owners,	o Owners,				Total Cost/	Total Cost/Dags Daf ***		
		Operators,	Omega				I Otal COSU	rage Net.		
Name of Individual or				Explanation of	Full Explanation of					
Company	Address	Yes	No	Relationship	Service Provided*	CCNH	RHINS	(Specify)	Pg I	Line
Med Apparel Services	Pkwy Mt. Vernon, NY 10550	0	•	N/A	Laundry Services	15,155			19 35	3.5
Unitex	Pkwy Mt. Vernon, NY 10550	0	•	N/A	Laundry Services	89,677			19 3b	3.6
All American Waste	PO Box 630 East Windsor, CT 06088	0	•	N/A	Waste Removal	27,899			22 6f	Ĵf.
On-Time IT Solutions	154 Spring St, Monroe, NY 10950	0	•	N/A	IT	15,922			16 m11	n11
Calixto Landscaping	PO Box 542, West Haven CT 06516	0	•	N/A	Snow Removal / Landscaping	29,050			22 6f)f
Caretech Group	1123 McDonald Ave, Brooklyn, NY 11230	0	•	N/A	Purchasing Company	16,935			16 m11	n11
LTC Consulting Services	7 Randolph Rd, Howell, NJ 08817	0	•	N/A	Fiscal Services	173,100			16 m11	110
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							
		0	•							

^{*} 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 Yo	ear Ended		Page	of
Regal Care at West Haven, LLC	2355	9/30/2021		1	22	37
Item		Total	CCNH	RHNS	(Speci	fy)
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	25,741	25,741			
b. Heat	\$	50,519	50,519			
c. Light & Power	\$	85,141	85,141			
d. Water	\$	94,326	94,326			
e. Equipment Lease (Provide detail on po	age 6) \$					
f. Other (itemize)	\$	78,675	78,675			
See Attached Schedule		and the state				
6g. Total Maint. & Operating Expense (6a -	(6f) \$	334,402	334,402			
7. Depreciation (complete schedule page 23	*)					
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	8,057	8,057			
*7e. Total Depreciation Costs (7a + b + c + d) \$	8,057	8,057			
8. Amortization (Complete att. Schedule Pag	ge 24*)					
a. Organization Expense	\$	3,481	3,481			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	19,250	19,250			
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + d) \$	22,731	22,731			
9. Rental payments on leased real property l	ess					
real estate taxes included in item 10b	\$	180,000	180,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	78,858	78,858			
c. Personal property taxes	\$	6,716	6,716			
11. Total Property Expenses (7e + 8e + 9 +	10) \$	296,362	296,362			

^{*} 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	\$ 5,186		
Maintenance Expense>Minor Equip & Supplies	769		
Maintenance Expense>Sanitation & Incineration	27,899		
Maintenance Expense>Extermination	1,421		
Maintenance Expense>Snow Removal	17,600		
Maintenance Expense>Landscaping	11,450		
Maintenance Expense>Fire Drill	5,434		
Maintenance Expense>Contracted Service	1,151		
Maintenance Expense>Contracted Service>COVID19	2,765		
Maintenance Expense>Security>Strike	5,000		
		The state of the s	
Total Other Repairs and Maintenance	\$ 78,675	\$ +	\$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-23 Rev. 10/2006

Depreciation Schedule

				nebleci	Dept ectation Schedule	amnar					
Name of Facility			1	License No.			Report for Year Ended	nded		Page	fo
Regal Care at West Haven, LLC				2355			9/30/2021			23	37
				Historical Cost	Less		Accumulated Depreciation to				
Property Item				Exclusive of Land	Salvage	Cost to Be Depreciated	Beginning of Year's Operations	Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements						4					
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	h schedule)										
A-4. Subtotal							THE REAL PROPERTY.				
B. Building and Building Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	h schedule)										
B-4. Subtotal									The same		
C. Non-Movable Equipment											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	h schedule)										THE REAL PROPERTY.
C-4. Subtotal											
	Is a mileage logbook						Accumulated				
	maintained?	Date of Aco	quisition	maintained? Date of Acquisition Historical Cost	Less		Depreciation to	Method of			
	Yes No	Month	Year	Exclusive of Land	Salvage Value	Cost to Be Depreciated	Beginning of Year's Operations	Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. Movable Equipment			To the second					376			
Motor Venicles (Specify name, model and year of each vehicle)											
a.											
b.											
d.											
2. Movable Equipment		116			2 -WI						
a. Acquired prior to this report period		Var	Var	97,972		97,972	72,192	S/L	Var	7,280	
c. Acquired during this report period	II II	16	I.								
(attach schedule)		Var	Var	6,396		6,396		S/L	Var	777	
ri.		2011 2013 111									8,057
E. Total Depreciation						Total I					8,057

Schedule of Land Improvements Acquired during this report period

	Acquired during this report period		Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		r r		\$ -
Total additions for Land Improv	ement	\$		\$ -
Deletions:				
Takal daladiana fan Land I		\$ -		\$ -
Total deletions for Land Improv	ement	D *		Φ

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

contract of Landing improvement	ents Acquired during this report period		Useful		
Acquisition Date	Description of Item	Cost	Life	Depres	iation
Additions:					
otal additions for Building Imp	provement	Š		S	[4]
Deletions:					
eletions:					
					-
				_	_
otal deletions for Building Imp.	rovement	\$		\$	12.1

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

	Description of Item	Cost	Useful Life	Deprecia	tion
Acquisition Date	Description of Item	Cost	Life	Deprecia	tion
Additions:					
				- 27	
Total additions for Non-Movabl	e Equipmen	\$ -		\$	20
Deletions:				Î	
yeretions.					
					-
Total deletions for Non-Movable	Fauinmen	S -		\$	
OTAL ACICHOLIS TOL MOUSTATOVADIO	Equipmen				0/10

^{*}Ties to Page 23, Line C3

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{**}Ties to Page 23, Line C2

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:	Description of term		2310	
10/14/2020	installed new valve	\$ 902	10	\$ 90
3/1/2021	food processor	1,574	10	157
7/13/2021	pro series grill	2,744	10	274
1/13/2021	pressure mattress	582	10	58
2/1/2021	BX Install	500	3	167
11/1/2020	on time It - Tax	94	3	31
Total additions for	Movable Equipmen	\$ 6,396		\$ 777
Deletions:				
Tatal deletions for	Manghla Faningson	\$		\$ -
I otal deletions for	Movable Equipmen	Ψ		Ψ -

^{*}Ties to Page 23, Line D2c

Schedule of Leasehold Improvements Acquired during this report periods

			Useful		
Acquisition Date	Description of Item	 Cost	Life	Depre	ciation
Additions:					
10/1/2020	ріре гераіг	\$ 5,640	15	\$	376
10/5/2020	replaced feed water pressure regulator	1,538	10		154
12/1/2020	replacement of pilot lines	1,104	10	35.3	110
12/1/2020	kitchen drain	1,595	20		80
2/1/2021	fixed leak at pump, replaced pump and gasket	5,099	10		510
2/1/2021	fixed gas leak replaced pipe	1,610	15		107
4/11/2021	inv 1 removed fence> replace 3 pieces of the fence	2,300	10		230
4/15/2021	remove fence>to replace	2,000	10		200
9/1/2021	replaced circ pump & defrost timer on AC	3,019	10		302
Total additions for	 Leasehold Improvemen	\$ 23,906		\$	2,069
Deletions:					
4/1/2021	Install 14 new Hercules retro-fir drains	\$ (9,900)		\$	-
		171			
Total deletions for l	Leasehold Improvemen	\$ (9,900)		\$	

^{*}Ties to Page 24, Line C3

^{**}Ties to Page 23, Line D2b

^{**}Ties to Page 24, Line C2

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

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended	r Ended		Page	fo
Regal Care at West Haven, LLC			2355	55	9/30/2021			24	37
					Accumulated				
	Da	Date of			Amort. to				
	Acqu	Acquisition			Beginning of	Basis for			
			Length of	Cost to Be	Year's	Computing	Rate /	Amortization	
Item	Month	Year	Amortization	Amortized	Operations	Amortization**	J %	for This Year	Totals
A. Organization Expense									
1. Deferred Financing Costs			5 Years	34,814	31,333	S/L		3,481	
2.									
3,									
A-4. Subtotal		The second							3,481
B. Mortgage Expense									
1.									enig Esti
2.									
3,									51
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	l Var	Var	Var	336,812	32,885 S/L	S/L	Var	17,181	
2. Disposals (attach schedule)				(006'6)	(495)				
3. Acquired during this report period		5 11/2 5 11/2							
(attach schedule)	Var	Var	Var	23,906		S/L	Var	2,069	
C-4. Subtotal									19,250
D. Total Amortization									22,731
* Straight-line method must be used									

* 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; ORC. Remaining Life of Lease; ORD. Actual Life if owned by Related Party.

RegulCure at West Haven, LLC FIXED ASSET / DEPRECIATION SCHEDULE

	Description	llate In Service	Method	Life	Bistorical Cost	Depres-	2019 A/D	Depert.	2020 A/D	1021 Depres	2021 A/D	800
LEASEHOLD IMPRO		4/1/2016	S-L	10	12387	138	552	138	690	138	829	555
Lessehold Imp	Sign Replacement Flooring, Grout, baseboard, telephone cord	4/1/2016	5/1.	15	669	15	180	45	225	-15	270	199
Lemehold Imp	Paint materials	5/1/2016 5/1/2016	\$4. \$4.	15	556 529	37 35	140	37	185	37	222 210	334
Leasehold Imp	Winng for service feeders	8/1/2016	ST	20	4.786	239	956	239	1.195	239	1,434	3,35
Leasehold Imp	Tile Flooring	8/1/2016	S/L	20	37,879	1,894	7,576	1,894	9.470	1.894	11,364	26 51:
FOTAL LEASEHOLI	D IMPROVEMENTS 16				45,H02	2,00	9,552	2,588	11,940	2,388	14,339	31,474
Leasehold Imp	Glass Door Carpeting	11/1/2016 2/1/2017	54. 54.	10	4,705 1,656	471 331	1.417 993	471 331	1,324	471 331	1,655	2 350
Lessehold Imp	New Door & Lock Set Glass Door	4/1/2017 6/1/2017	S/L	10	1,229	123	369	123	192	338	1,690	61- L ₁ 691
Leasehold Imp	Boiler Room Repair	6 1/2017	S/L	20	1,455	73	219	73	292	7.3	265	1.09
Leasehold Imp	Replace Concrete Ramp	7/1/2017	S4.	20 20	10,000	500 73	1.500 219	500 73	2.000	500 73	2,500	7,50
Leasehold Imp	Boiler Room Repair DIMPROVEMENTS 2017	0 1/2017		20	23,880	1,908	5,727	1,969	7,636	1,909	9,515	14,33
I casehold Imp.	Tull Brothers, Inc Kitchen Door	1/1/2018	S/L	10	1,088	109	218	109	327	109	436	657
Leasehold Imp	Tyeo SimplexGrinnell-PVC conduit	3/1/2018	S/L	7	8,663	1 238	2,476	1,238	3.714	1.238	4,952	3/71
Leasehold Imp	The Sherwin Williams-paint job for kitchen and resident rooms Connecticut Fire Protection-replace dry heads in walk in coolers and relocate heads in	4/1/2018 6/1/2018	S/L S/L	7 10	553 930	79	158	93	237 279	79 93	316 372	27
l-easthold Imp	H&E Enterprize	7/1/2018	S/L	7	1.450	207	414	207	621	207	928	62
Lemehold Imp	American Rooter-water jet outlet American Rooter-water jet outlet	7/1/2018 9/1/2018	S/L S/L	10 10	1_170 927	117 93	23-4	117	351 279	93	468 372	702 555
TOTAL LEASEHOL	D IMPROVEMENTS 1018				14,781	1,934	3,972	1,936	5,000	2,936	7,744	7,03
Leasehold Imp	replace flooring in head name office	10/8/2018	S/L	10	1,000	100	100	100	200	100	300	700
Leachold Imp.	rear hand rails Replacement of Bathroom Wall and faucet	10/8/2018	S1.	15	500 669	33 67	33 67	33 67	66 134	67	99 201	401
Lemehold Imp	Amazon LH Improvement Items (Further Detail to be Provided Upon Audit	10/26/2018	SIL	1.5	1,120	75	75	75	150	75	225	89:
Leasehold Imp.	VENTILATION PLATES, EXHAUST FANS CLEANING	10/29/2018	S.L.	10	1.064	60 213	60 213	60 213	120 426	60 213	180 639	421
Leasehold Imp	scan electrical panels, switch gear and generator transfer switch, reports with infrared ; Flooring	11/13/2018	SI	10	890	89	89	89	178	89	267	62
Lemehold Imp	drain pipe replacement	11/13/2018 11/13/2018	S4.	10	700 535	70 36	70 36	70 36	140 72	70 36	210 108	427
Lemehold Imp	furnish and metalk 3 mediation status	3/8/2019	ST.	15	1_409	94	94	94	188	94	282	1.123
Disposids Leasthifd Imp	replace dry heads in walk in coolers and relocate heads in bathroom storage area	10/1/2018			(480)	8	(414)	3300	(414)		(414)	(60
Leastered Imp	Generio Leasehold Disposal	0.53/5016			3,643	837	(4,365)	107	(4,365)	837	(4,765)	5,911
	D IMPROVEMENTS 2019	1011/2010	S/L	10	1,488		Military.	149	149	149	298	1,190
Leasehold Imp	Repair storm line Replace pipe and flange	10/1/2019	S/L	10 10	L.083			108	108	108	216	863
Leasehold Imp	New relief valve	2/1/2020	S/L	10	1,278	- 3		128	128	128	256 468	1,02
Leasehold Imp	Booster heater Master control bound	4/30/2020	S4.	10 10	2,335		1	72	72	72	144	571
1 easehold Imp	New roof	7/3/2020	S/L	25	225,000	- 8	- 8	9 000	9,000	9,000	18 000	207,000
Leasehold Imp.	To clean up wiring meta Supply and install drains	8/13/2020 9/11/2020	S/L S/L	5 20	500 6,400	8	8	320	320	320	640	5,760
Leasehold Imp	installation of drains	9/11/2020	S/L	20	9 900	0.0	15	495	495	-	495	9,40
TOTAL LEASEHOL	D IMPROVEMENTS 2020				2-18,706		- 12	10,686	10,606	10,111	20,717	217,00
Lesschold Imp	pipe repair	10/1/2020	8.4	15	5,640	100		100	8	376 154	376 154	5,26- 1_38-
Lessehold Imp	replaced feed water pressure regulator replacement of pilot lines	10/5/2020	S/L S/L	10	1,538 1.104			3.72	- 0	110	110	99
Lessehold Imp	kitchen drain	12/1/2020	S/L	20	1,595	- 2	08		-	EO		1,51
			0.0	100					- 6		80 510	
Leachold Imp.	fixed leak of pump, replaced pump and gasket fixed gas leak replaced pipe	2/1/2021	S/L S/L	10	5,099 1,610	8	- 8	- 1	Ü	510 107	510 107	4,589 1,500
Leasehold Imp	fixed gas leak replaced pipe inv I removed fence> replace 3 pieces of the fence	2/1/2021 2/1/2021 4/11/2021	S/L S/L	15	5,099 1,610 2,300	8	88	100		510 107 230	510 107 230	4,589 1,500 2,071
Leasehold Imp	fixed gas leak replaced pipe	2/1/2021 2/1/2021	S/L	15	5,099 1,610	8	2000 0000	-	500 600	510 107	510 107	4,589 1,500
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp	Fixed gas leak replaced pipe in a transfer replace 2 pipes of the fence remove fence-to-replace replaced cine pump & defront timer on AC	2/1/2021 2/1/2021 4/11/2021 4/15/2021 9/1/2021	S/L S/L S/L	13 18 10	5,099 1,610 2,300 2,000 3,019	000 8004	0800 91000	100	500	510 107 230 200	510 107 230 200 302	4,589 1,500 2,071 1,801 2,71
Leasehold Imp. Leasehold Imp. Leasehold Imp. Leasehold Imp. Disposals Leasehold Imp.	Fixed gas leak replaced pipe in it is removed from the fence remove funce-to replace remove funce-to replace replaced circ pump & defroit timer on AC Initial 14 new Hereulei retro-fir draini	2/1/2021 2/1/2021 4/11/2021 4/15/2021	S/L S/L	13 18 10	5,099 1,610 2,300 2,000 3,019 (9,900)		9000	100	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	510 107 230 200 302	510 107 230 200 302	4,589 1,502 2,071 1,801 2,71
Leasehold Imp. Leasehold Imp. Leasehold Imp. Leasehold Imp. Diaponals Leasehold Imp. TOTAL LEASEHOL	Fixed gas leak replaced pipe in it is removed from the fence remove fence-ten place. The fixed the fixed replace replaced cine pump & defront timer on AC Install 14 new Herstuke retro-fir drains D IMPROVEMENTS 2021	2/1/2021 2/1/2021 4/11/2021 4/15/2021 9/1/2021	S/L S/L S/L	13 18 10	5,099 1,610 2,300 2,000 3,019	*	15,300		32,885	510 107 230 200	510 107 230 200 302	4,589 1,500 2,071 1,801 2,71
Leaschold Imp. Jeaschold Imp. Jeaschold Imp. Leaschold Imp. Disposals Leaschold Imp. FOTAL LEASEHOL	Fixed gas leak replaced pipe in vir 1 removed frence replace 2 pines of the fence remove fence-to-replace replaced cine pump & defront timer on AC Install 14 new Herzület retro-fir draini D IMPROVEMENTS 2021 D IMPROVEMENTS	2/1/2021 2/1/2021 4/11/2021 4/15/2021 9/1/2021	S/L S/L S/L	13 18 10	5,099 1,610 2,310 2,000 3,019 (9,900)	7,070		100	32,885	510 107 230 200 302	510 107 230 200 302 (493) 1,534	4,58: 1,50: 2,07i 1,80i 2,71: (9,40:
Leaschold Imp. Jeaschold Imp. Leaschold Imp. Leaschold Imp. Disposals Leaschold Imp. FOTAL LEASEHOLI FOTAL LEASEHOLI MOVABLE EQUIPM FF&E	Fixed gas leak replaced pipe into 1 removed fence? replace 5 pipecan of the fence remove fence-to-replace replaced cine pump & defront timer on AC Install 14 new Herzulea retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS IENT ID Clard Printer	2/1/2021 2/1/2021 4/11/2021 4/15/2021 9/1/2021 4/1/2021	\$1. \$1. \$1. \$1.	15 10 10 10 30	5,099 1,610 2,310 2,000 3,019 (9,900)	*			CES	510 107 230 200 302	510 107 230 200 302 (495)	4,58: 1,50: 2,07i 1,80i 2,71: (9,40:
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. FOTAL LEASEHOLD FOTAL LEASEHOLD MOVABLE EQUIPM FF&E FF&E FF&E FF&E	Fixed gas leak replaced pipe into 1 removed fence? replace 2 pipeem of the fence remove fence-to-replace replaced circ pump & defroat timer on AC Install 14 new Herstukar retro-fir drains D IMFROVEMENTS 2021 D IMFROVEMENTS IENT ID Card Printer Commercial conveyor loanling system Pilate warmer	2/1/2021 2/1/2021 4/11/2021 4/15/2021 9/1/2021 4/1/2021 4/1/2016 8/1/2016	\$4 \$4 \$4 \$1 \$1 \$1 \$1 \$1 \$1	15 10 10 10 10 10	5,099 1,610 2,300 2,000 3,019 (9,900) 14,006 350,818	249 62 198	996 248 792	248 62 198	11,885 1,244 310 990	3,069 3,069 3,069	510 107 230 200 302 (495) 1,554 51,640	4,58: 1,50: 2,071 1,801 2,71: (9,40: 12,43: 2,917:
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Disposals Leaschold Imp. FOTAL LEASEHOLI FOTAL LEASEHOLI MOVABLE EQUIPM FF&E FF&E FF&E FF&E FF&E FF&E FF&E	Fixed gas leak replaced pipe into I removed Interest replace Spices of the fence remove fence-to-replace replaced circ pump & defrost timer on AC Install 14 new Herealea retro-fir drains D IMPROVEMENTS 2011 D IMPROVEMENTS BEAT ID Card Printer Commercial conveyor losaling system Plate warmer less Meahned Cuber	2/1/2021 2/1/2021 4/11/2021 4/15/2021 9/1/2021 4/1/2016 4/1/2016 8/1/2016 9/1/2016	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	15 10 10 30 30 3 3 10 10 10	5,099 1,610 2,300 2,000 3,019 (9,900) 14,006 350,918	249 62	15,100 996 248	248 62	15,885 1,244 310	1,0,150 1,0,150 230 200 302 1,0,150	510 107 230 200 302 (495) 1,524 51,640	4,58: 1,50: 2,071 1,800 2,71: (9,40: 12,43: 2,9,17: - 2,41: 79: 83:
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Bispossals Leaschold Imp. FOTAL LEASEHOLI MOVABLE EQUIPM FF&E FF&E FF&E FF&E FF&E Medical Equipment Computer Hardware	Fixed gas leak replaced pipe inv I removed Inexer replace 2 pipees of the fence remove fence-to-replace 2 replaced circ pump & defroat timer on AC Install 14 new Herealea retro-fir drainin D IMPROVEMENTS D IMPROVEMENTS BEAT ID Card Printer Commercial conveyor tosating system Plate warmer lea Meshine Cuber Patient lifter / 660lb lifte reale Soncieval Newtons & Se, & Computers, serves, 3 Printers	2/1/2021 2/1/2021 4/15/2021 4/15/2021 4/15/2021 4/15/2021 4/1/2021 4/1/2016 4/1/2016 5/1/2016 7/1/2016 7/1/2016	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	15 10 10 10 10 10	5,099 1,610 2,300 2,000 3,019 (9,900) 14,006 3,50,818 1,244 619 1,982 2,096 2,749 11,633	249 62 198 210 275 2,127	996 248 792 840 1,100 9,308	248 62 198 210 275 2,325	1,244 310 990 1,010 1,775 11,633	2,869 2,	510 107 230 200 302 (495) 1,534 51,640 1,244 372 1,188 1,260 1,653	4,58: 1,50: 2,07: 1,80: 2,71: (9,40: 12,43: 2,99,17:
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Dipnoals Leaschold Imp. FOTAL LEASEHOLD COMPUTE Hardware Computer Hardware Computer Hardware	Fixed gas leak replaced pipe into 1 emoved femce? replace 2 pipes of the fence remove fence-to-replace replaced circ pulme replaced circ pulme Initial 14 new Herzuleta retro-fir drains D IMFROVEMENTS 2021 D IMFROVEMENTS IENT ID Card Printer Commercial conveyor totaling system Plate warmer Ice Machine Cuber Patient Hier 7-600b lifter scale Soncivall Network See, 8 computers, acrees, 3 Printers 5 Lenove Computer	2/1/2021 2/1/2021 4/11/2021 4/15/2021 9/1/2021 4/1/2021 4/1/2016 4/1/2016 8/1/2016 8/1/2016 9/1/2016	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	15 10 10 30 30 3 3 10 10 10	5,099 1,610 2,300 2,000 3,019 (9,900) 14,006 350,818 1,244 619 1,982 2,096 2,749	249 62 198 210 275	996 2-18 792 8-10 1-100	248 62 198 210 275	1,244 310 990 1,030 1,375	3,000 230 200 302 3,000 302 3,000 4,	510 107 230 280 302 (495) 1,554 51,640	4,58: 1,50: 2,071 1,800 2,71: (9,40: 12,43: 2,9,17: - 2,41: 79: 83:
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Disposals Leaschold Imp. POTAL LEASEHOLD POTAL LEASEHOLD POTAL LEASEHOLD POTAL LEASEHOLD POTAL LEASEHOLD COMPOSED FIRE FREE FREE FREE Medical Equipment Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Hardware	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipes of the fence remove fence-to-replace replaced circ pulme replaced circ pulme Initial 14 new Herzulet retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS IENT ID Card Printer Commercial conveyor totaling system Plate warmer Ice Machine Cuber Patient Hier 7 destination Sonciental Network Son, 8 computers, serves, 3 Printers 5 Lenove Computer Ethernel swith, Server backup & Project Management Apple Machook Pro	2/1/2021 2/1/2021 4/1/2021 4/1/2021 9/1/2021 4/1/2021 4/1/2016 4/1/2016 6/1/2016 7/1/2016 5/1/2016 5/1/2016 5/1/2016	\$7. \$7. \$7. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1	15 10 10 30 30 3 3 10 10 10	1,610 2,300 2,000 3,019 (9,900) 14,006 350,818 1,244 619 1,982 2,096 2,749 11,653 2,707 10,302 1,477	249 62 198 210 275 2,327 3-11 2,060	996 248 792 840 1,100 2,164 8,240 1,577	248 62 198 210 275 2,325 541 2,060	32,858 1,244 310 990 1,050 1,375 11,633 2,705 10,300 1,377	3,869 3,869 3,950 3,052 3,869 19,250 	510 107 220 200 302 (493) 1,534 51,640 1,244 372 1,186 1,260 1,650 11,633 2,707 10,302	4,58: 1,50: 2,071 1,800 2,71: (9,40: 12,43: 2,9,17: - 2,41: 79: 83:
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Disposals Leaschold Imp. FOTAL LEASEHOLD MOVABLE EQUIPM FF&E FF&E FF&E FF&E Computer Hardware	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipes of the fence remove fence-to-replace replaced circ pulme replaced circ pulme Initial 14 new Herzulet retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS IENT ID Card Printer Commercial conveyor totaling system Plate warmer Ice Machine Cuber Patient Hier 7 destination Sonciental Network Son, 8 computers, serves, 3 Printers 5 Lenove Computer Ethernel swith, Server backup & Project Management Apple Machook Pro	2/1/2021 2/1/2021 4/1/2021 4/1/2021 4/1/2021 4/1/2016 4/1/2016 9/1/2016 9/1/2016 4/1/2016 4/1/2016 4/1/2016 5/1/2016	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	15 10 10 30 30 3 3 10 10 10	5,099 1,610 2,300 2,000 2,000 (9,900) 14,006 359,818 1,244 619 1,982 2,096 2,749 1,653 2,707 10,302	249 62 198 210 275 2,227 5-11	996 2-18 792 8-10 9,708 2,164 8,240	248 62 199 210 275 2,35 541	12,45% 310 990 1,050 1,375 11,633 2,705 10,300	\$10 107 200 200 302 2,869 19,150 62 198 210 275 -	510 107 230 280 302 (493) 1,554 51,640 1,244 372 1,188 1,269 1,659 1,633 2,707 10,302	4,58: 1,50: 2,071 1,800 2,71: (9,40: 12,43: 2,9,17: - 2,41: 79: 83:
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. TOTAL LEASEHOLD TOTAL LEASEHOLD MOVABLE EQUIPM FF&E FF&E FF&E FF&E Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Fardware Computer Software	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipeem of the fence remove fence?-te replace replaced circ pump & defroat timer on AC Install 14 new Heretake retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 D IMPROVEMENTS EENT D Cand Printer Commercial conveyor toasting system Plate warmer lest Meaning Cather Particular Heretake 1 sente Societial Review See, & computer, serves, 3 Printers 5 Lenow Computer Effection Strong Server hackup & Project Munagement Apple Macbook Pro Check Seanner Microad Office Pro (8) Microsoft Office Pro (9)	2/1/2021 2/1/2021 4/11/2021 4/11/2021 9/1/2021 4/1/2021 4/1/2016 4/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	3 10 10 10 10 10 10 10 10 10 10 10 10 10	5,099 1,610 2,000 3,019 (9,900) 14,006 350,818 1,244 619 1,982 2,096 2,749 11,633 2,707 10,002 1,777 1777 1,775 1,795	249 62 198 210 275 2227 541 2.066 175	996 2-18 792 8-10 9,308 2,16-1 8,240 1,577 700 1,752 1,095	248 62 198 210 275 2,325 541 2,060	12,855 1,244 310 990 1,050 1,375 11,633 2,705 10,300 1,577 875 1,752	3,869 3,869 3,950 3,052 3,869 19,250 	510 107 230 200 302 (495) 1,554 51,640 1,244 372 1,188 1,260 1,633 2,707 10,302 1,573 877 1,752	4,58 1,50, 2,07; 1,800 2,71 (9,40 12,43 2,9,17;
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Disposals Leaschold Imp. Disposals Leaschold Imp. FOTAL LEASEHOLD F	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipes of the fence remove fence-to-replace replaced circ pulme replaced circ pulme pulmed to the fence of the fence replaced circ pulme Intall 14 new Herzulet retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS IENT ID Card Printer Commercial conveyor totaling system Plate warmer Ice Machine Cuber Patient Hier / Solid Hier scale Soncival Network See, 8 computers, serves, 3 Printers 5 Lenove Computer Ethernel swith, Server backup & Project Management Apple Macbook Pro Check Seanter Microard Office Pro (8) Microard Office Pro (1) Sonicwall antifyinus	2/1/2021 2/1/2021 4/1/2021 4/1/2021 4/1/2021 4/1/2021 4/1/2016 4/1/2016 4/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016	\$4. \$4. \$4. \$4. \$4. \$4. \$4. \$4. \$4. \$4.	3 10 10 10 10 10 10 5 5 5 7	\$,099 1,610 2,300 2,000 3,019 (9,900) 14,006 350,419 1,244 919 1,095 2,149 1,431 2,096 2,149 1,431 2,141 2,141 2,1	249 62 198 210 275 2,327 3-11 2,060	996 248 792 840 1,100 9,308 2,164 8,240 1,577 700 1,752 1,095 589	248 62 198 210 275 2,325 541 2,060	33,858 31,244 310 990 1,050 1,075 11,633 2,705 10,300 1,577 875 1,752 1,095 589	3,869 3,869 3,950 3,052 3,869 19,250 	510 107 230 200 (495) 1,534 51,640 1,244 372 1,188 1,260 1,650 1,6	4,58: 1,50: 2,071 1,800 2,71: (9,40: 12,43: 2,9,17: - 2,41: 79: 83:
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Dispasals Leaschold Imp. TOTAL LEASEHOLD FOTAL LEASEHOLD MOVABLE SQUIPM FP&E FP&E FP&E FP&E FF&E Computer Hardware Computer Hardware Computer Hardware Computer Fardware Computer Software Com	Fixed gas leak replaced pipe into 1 senowed lenech replace 2 pipeem of the fence remove fence-to-replace 2 replaced circ pump & defroat timer on AC Install 14 new Herealea retro-far drains DIMPROVEMENTS BERT ID Card Printer Commercial conveyor toasting system Plate warmer Lee Mechine Cuber Platient Hiller / 660lb lifter scale Soncival Howevick See, & computer, servee, 3 Printers 5 Lenove Computer Ethernel with, Server backup & Project Management Apple Macbook Pro Check Seamer Microsoft Office Pro (8) Microsoft Office Pro (8) Microsoft Office Pro (9)	2/1/2021 2/1/2021 4/11/2021 4/11/2021 9/1/2021 4/1/2021 4/1/2016 4/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016 9/1/2016	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	3 10 10 10 10 10 10 10 10 10 10 10 10 10	5,099 1,610 2,000 3,019 (9,900) 14,006 350,818 1,244 619 1,982 2,096 2,749 11,633 2,707 10,002 1,777 1777 1,775 1,795	249 62 198 210 275 541 2,066 175	996 2-18 792 8-10 9,308 2,16-1 8,240 1,577 700 1,752 1,095	248 62 198 210 275 2,325 541 2,060	12,855 1,244 310 990 1,050 1,375 11,633 2,705 10,300 1,577 875 1,752	3,869 3,869 3,950 3,052 3,869 19,250 	510 107 230 200 302 (495) 1,554 51,640 1,244 372 1,188 1,260 1,633 2,707 10,302 1,573 877 1,752	4,58* 1,550* 2,077* 1,801 2,71* (9,40) 12,43* 229,174 799 834 1,099
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Disparals Leaschold Imp. POTAL LEASEHOLD FOTAL EASTHOLD FOTAL MOVABLE LEASTHOLD FOTAL FOTA	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipesen of the fence remove fence-to-replace replaced cine pump & defroat timer on AC Install 14 new Herstuker retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 D IMPROVEMENTS IENT ID Card Printer Commercial conveyor totaling system Plate warmer Ice Machine Cuber Plate warmer Ice Machine Cuber Praient Hier / Solid Hier scale Sonoiveall Network See, & computers, serves, 3 Printers 5 Leurov Computer Ethernel swith, Server hackup & Project Management Apple Macbook Pro Check Seamer Microard Office Pro (3) Microard Office Pro (3) Microard Office Pro (3) Sonicwall militivas E-Copiert (7-tel = 6) EQUIPMENT 2016 Mat Table	2/1/2021 2/1/2021 4/11/2021 4/11/2021 4/1/2021 4/1/2021 4/1/2016 4/1/2016 5/1/2016 5/1/2016 5/1/2016 5/1/2016 5/1/2016 5/1/2016 5/1/2016 5/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	3 10 10 10 10 10 10 10 10 10 10 10 10 10	\$,099 1,610 2,300 3,019 (9,500) 14,006 250,419 12,244 6,19 1,982 2,096 2,749 14,633 2,707 1,077 1,175 2,207 1,177 1,175 2,207 1,207	2,976 249 67 198 20 20 21 21 21 21 20 175 175 187 187 187 187 187 187 187 187 187 187	996 2-18 792 8-10 1,100 9,308 2,16-1 8,240 1,577 700 1,752 1,095 589 16,850	248 62 198 210 275 2,325 541 2,060 175	33,355 1,244 310 990 1,375 1,633 2,703 1,377 875 1,752 1,095 589 16,650 32,348 960	\$10 107 200 200 302 2,009 302 2,009 19,150 20 198 210 275 2 2 2 2	510 107 230 200 302 (495) 1,554 51,640 1,244 3,724 1,246 1,650 1,650 1,633 2,707 1,532 1,572 1,572 1,575 1,5	4,580,1,500,207,1,800,2,771,800,2,771,800,2,771,800,2,771,800,2,771,800,2,771,800,2,771,800,2,771,900,800,300,1,000,1000,
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Beachold Imp. FOTAL LEASEHOLD FOTAL MOVABLE I FAGE FOTAL MOVABLE I FAGE FREE FREE FREE FREE FREE FREE FREE FR	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipeen of the fence remove fence? ter replace replaced circ pump & defroat timer on AC Install 14 new Heretake retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 D IMPROVEMENTS WITH THE PROPERTY SET TO THE PROPERTY	2/1/2021 2/1/2021 4/11/2022 4/11/2021 4/11/2021 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016	\$4. \$4. \$4. \$4. \$4. \$4. \$4. \$4. \$4. \$4.	3 10 10 10 10 10 10 10 3 5 5 7 3 3 3 3	5,099 1,610 2,000 3,019 (9,000) 14,006 350,818 1,244 619 2,096 2,749 11,633 2,707 10,002 1,577 1,772 1,772 1,773 1	2,070 249 62 198 210 275 2,227 541 2,060 175	996 248 792 840 1,100 9,308 2,164 8,240 1,572 700 1,772 1,093 589 16,850	17,676 2.48 62 1.99 2.10 2.75 2.325 5.41 2.060 1.75	32,856 1,244 310 990 1,050 1,075 11,633 2,705 10,300 1,577 875 1,752 1,095 589 16,850	510 107 200 200 302 201 10.25n 10.25n 210 275 2 2 2	510 107 230 280 302 (495) 1,554 51,640 1,244 372 1,188 1,260 1,650 1,633 2,707 1,752 1,075 5,899 6,890	4,580,1,500,207,1,800,2,771,800,2,771,800,2,771,800,2,771,800,2,771,800,2,771,800,2,771,800,2,771,900,800,300,1,000,1000,
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Beachold Imp. Comp. Comp. Fiz. E. Frag. Fr	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipeem of the fence remove fence? ter replace replaced circ pump & defroat timer on AC Install 14 new Heretoka retro-fir drains D IMPROVEATENTS 2021 D IMPROVEATENTS 2021 D IMPROVEATENTS J D Card Prieter Commercial conveyor toasting system Fixed Medical Cuber Patient life. 1 660lb life scale Societal Network See, & computers, serves, 3 Printers 5 Lenow Computer Ethernet swith, Server hackup & Project Munagement Apple Macbook Pro Check Seamer Microard Office Pro (3) Microsoft Office Pro (6) Societal Network 1 and	2/1/2021 2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/1/2016 4/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2017 6/1/2017	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	3 10 10 10 10 10 5 5 5 5 7 3 3 3 10 10 10 10 10 10 10 10 10 10 10 10 10	5,099 1,610 2,000 3,019 (9,000) 14,006 350,818 1,244 619 2,096 2,749 11,633 2,707 10,002 1,577 1,772 1,772 1,773 1	249 249 219 210 275 2227 541 2.060 175	996 248 792 840 0 1,100 9,308 2,164 8,240 1,577 700 1,752 1,095 589 16,850 14,251 720 573 336 243	2.48 62 62 199 210 200 275 2.425 5.41 2.060 175	33,888 1,244 310 990 1,050 1,050 1,075 11,633 2,705 10,300 1,577 875 1,752 1,095 5,89 10,850 5,89 10,850 5,89 10,850 5,89 10,850 5,89 10,8	510 107 220 200 302 201 10.259 10.259 210 275 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	\$10 107 220 200 302 (495) 1,534 51,640 1,244 372 1,188 1,260 1,650 1,630 2,707 1,030 5,890 5,800	4,5% 1,50 2,07 1,20 2,71 1,20 2,71 1,20 2,71 1,20 2,71 1,20 2,71 1,20 2,21 1
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Disposals Leaschold Imp. POTAL LEASEHOLD FOTAL EAST- FOTAL Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Software Computer Hardware Compute	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipes of the fence remove fence-to-replace 2 replaced cine pump & defroat timer on AC Install 14 new Herstuker retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 D IMPROVEMENTS WITH A STATE A	2/1/2021 2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/1/2021 4/1/2021 4/1/2021 4/1/2021 4/1/2021 5/1/2021 5/1/2021 6/1/2021	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	3 100 100 100 100 100 100 100 100 100 10	1,099 1,610 2,000 3,019 (9,900) 14,666 3,50,419 1,244 619 1,1912 2,009 2,009 1,1912 1,000	249 62 193 249 64 194 194 194 194 194 194 194 194 194 19	996 248 792 840 9,106 8,216 8,240 1,777 700 1,752 1,059 16,850 720 573 2366	248 62 198 210 275 2,325 541 2,060 175	33,358 1,244 310 990 1,375 1,633 2,703 1,377 875 1,752 1,095 589 16,650 33,344 448	\$10 107 220 200 302 \$19,150 \$19,150 \$210 275 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	510 107 230 200 302 (495) 1,554 51,640 1,244 372 1,188 1,260 1,630 1,630 1,630 1,571 1,772 1,985 589 58,589	4,5% 1,50 2,07 1,20 2,71 1,20 2,71 1,20 2,71 1,20 2,71 1,20 2,71 1,20 2,21 1
Leaschold Imp. Disposals Leaschold Imp. POTAL LEASEHOLD FOTAL EAST- FOTAL FOTAL Computer Hardware Computer Hardware Computer Hardware Computer Software Computer Software Computer Software FOTAL MOVABLE I FOTAL FOTAL FOTAL FOTAL MOVABLE I FOTAL	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipes of the fence remove fence-to-replace replaced cine pump & defroat timer on AC Install 14 new Herstuker retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 D IMPROVEMENTS IENT ID Card Printer Commercial conveyor totaling system Plate warmer Ice Machine Cuber Plate warmer Ice Machine Cuber Plate until 16 Printer Sonoiveall Network See, & computers, serves, 3 Printers 5 Lenovo Computer Ethernel swith, Server hackup & Project Management Apple Macbook Pro Check Scanner Microard Office Pro (3) Microard Office Pro (3) Microard Office Pro (3) Microard Office Pro (4) Microard Office Pro (5) Sonicwall mithivans E-Copiers (Total = 6) EQUIPMENT 2016 Mat Table Hi-Low Mador & Electras Bed Citid Multi Table Mat Table Literature Mador & Electras Bed Citid Multi Table Adet Table	2/1/2021 2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/1/2021 4/1/2021 4/1/2021 4/1/2021 4/1/2021 4/1/2021 5/1/2021 5/1/2021 6/1/2021	SA.	5 10 10 10 10 5 5 5 5 7 3 3 3 112 12 1 10 3	1,099 1,610 2,000 3,019 (9,900) 14,666 3,56,419 1,244 619 1,982 2,009 2,209 2,209 2,209 1,633 2,709 1,092 1,093 1,	249 62 198 210 237 541 2,000 175 4 4 4,000 191 112 81 274 1,000 333	996 248 792 840 1,100 9,308 8,410 1,100 1,701 1,702 1,702 1,702 1,703 1,	17,676 248 62 198 210 275 541 2,060 175	33,858 1,244 310 990 1,050 1,050 1,053 2,03 2,03 1,752	510 107 220 200 302 39,150 19,150 62 198 220 23 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	510 107 230 200 302 (493) 1,534 51,640 1,244 372 1,188 1,290 1,290 1,030 2,070 10,302 1,75	4,5% 1,500 2,07 1,300 2,71 1,300 2,71 1,300 2,71 1,300 2,71 1,300 2,300 1,000 2,300 2,300 2,300 1,300 2,300 2,300 1,300 2,300
Leaschold Imp. In the Imp. Leaschold	Fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipeen of the fence remove fence?-te replace replaced circ pump & defrost timer on AC Install 14 new Heretoke retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 D IMPROVEMENTS SEET ID Card Printer In Card Printer Id Card	2/1/2021 2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2016 4/1/2017 4/1/2017 4/1/2017 4/1/2017	\$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1. \$1.	5 10 10 10 10 5 5 5 5 7 3 3 3 112 12 1 10 3	5,099 1,610 2,000 3,019 (9,000) 14,006 350,818 1,244 619 2,096 2,749 11,633 2,707 10,002 1,577 1,772 1,772 1,773 1,773 1,773 1,773 1,773 1,773 1,773 1,773 1,773 1,773 1,773 1,773 1,773 1,774 1	249 249 219 210 275 2227 541 2.060 175 4 4 4 4 191 112 112 111 112	996 248 792 840 0 1,100 9,308 2,164 8,240 1,577 700 1,752 1,095 589 16,850 173 336 241 822 4,509	17,676 248 62 198 210 275 541 2,060 175	33,858 1,244 3100 990 1,050 1,050 1,030 1,375 1,633 2,705 10,300 1,577 875 1,752 1,095 5,899 16,850 5,814 448 448 448 448 448 448 448 448 448	510 107 220 200 302 39,150 19,150 62 198 220 23 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	510 107 230 200 302 (493) 1,554 51,640 1,244 372 1,189 1,609 1,609 1,609 1,609 1,752	4,5% 1,500 2,07 1,300 2,71 1,300 2,71 1,300 2,71 1,300 2,71 1,300 2,300 1,000 2,300 2,300 2,300 1,300 2,300 2,300 1,300 2,300
Leaschold Imp. In the Imp. Leaschold	fixed gas leak replaced pipe into 1 seneous flence? replace 2 pieces of the fence remove fence? ter replace remove fence? ter remove for drains DIMPROVEMENTS 2021 DIMPROVEMENTS ID Card Printer DO Lard Printer Commercial conveyor losating system Piles warmer for Machine Cuber Police warmer for Machine Cuber Police Machine Cuber Police of the testle Southwall Network See, 8 computers, across, 3 Printers Edement swish, Secret hackup & Project Management Apple Macbook Pro Check Sonner Microsed Office Pro (9) Sonicevall antifying E-Copient Grads - (9) E-Copient Grads - (9	2/1/2021 2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/1/2021	SA.	3 10 10 10 10 10 10 10 10 10 10 10 10 10	1,099 1,610 2,000 1,019 (9,900) 14,006 250,418 11,244 619 1,982 2,096 2,749 11,633 2,707 10,002 1,577 1,752 1,059 56,072 1,379 2,299 1,371	2,070 249 249 210 275 2,227 541 2,060 175 4 4 1,003 3,33 3,33 3,33 3,33 1,00	996 248 792 840 0 1,100 9,308 2,164 8,240 1,577 700 1,752 1,095 589 16,850 17,733 366 241 822 4,509 999 999 999	17,676 248 602 119 219 219 275 2,425 541 2,060 175	33,388 1,244 3100 9900 1,0500 1,0500 1,075 11,633 2,705 10,300 1,577 875 1,752 1,095 5,899 10,850 52,348 960 764 448 224 448 1,096 6,012 1,000 6,012 1,000 6,012 1,000 1	510 107 220 200 302 302 302 40 40 40 40 40 40 40 40 40 40 40 40 40	510 107 230 200 302 (493) 1,554 51,640 51,640 1,244 372 1,188 1,260 1,650 11,633 2,707 1,352 1,959 5,850 1,5	4,556 1,50 2,077 1,80 1,21 271 (9,40 11,45
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Branch Imp.	Fixed gas leak replaced pipe into 1 seneous lences replace 2 pipes of the fence remove fence-to-replace 2 replaced cine pump & defroat timer on AC Initial 14 new Herstules retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 ID Card Printer Commercial conveyor locating system Plate warmer Ite Machine Cuber Plate warmer Ite Machine Cuber Plate warmer Ite Machine Cuber Platent lifter / 660lb lifter seele Sonoiveal Network Son, 8 computers, acrves, 3 Printers 5 Lences Competer Packup & Project Management Apple Machook Pro Check Seamer Microard Office Pro (3) Microard Office Pro (3) Microard Office Pro (3) Microard Office Pro (3) Microard Office Pro (4) Microard Office Pro (5) Sonicval multivata E-Copiers (Total = 6) Sulley Made & Electric Bed Orid Adart Hand Tag Tester Matter M	2/1/2021 2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/11/2021 4/1/2016	SA.	5 10 10 10 10 5 5 5 5 7 3 3 3 112 12 1 10 3	1,099 1,610 2,300 2,000 3,019 (9,900) 14,006 1,244 619 1,982 2,096 2,709 1,613 2,007 1,009	249 62 198 210 225 237 544 2,060 175 175 4,008 240 240 240 240 241 244 250 333 333 333	996 748 792 840 1,100 1,100 1,702 1,752 1,	17,676 248 62 198 210 275 541 2,060 175	33,858 1,2-14 310 990 1,05	510 107 220 200 302 302 302 40 40 40 40 40 40 40 40 40 40 40 40 40	510 107 230 200 302 (493) 1,554 51,640 1,244 372 1,189 1,609 1,609 1,609 1,609 1,752	4,555, 1,500, 2000, 1,500, 2000, 1,500, 2,711 (9,400 11,414 11,41
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Branch Imp.	Fixed gas leak replaced pipe into 1 seneous lences replace 2 pipes of the fence remove fence-to-replace 2 replaced cine pump & defroat timer on AC Initial 14 new Herstules retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 ID Card Printer Commercial conveyor locating system Plate warmer Ite Machine Cuber Plate warmer Ite Machine Cuber Plate warmer Ite Machine Cuber Platent lifter / 660lb lifter seele Sonoiveal Network Son, 8 computers, acrves, 3 Printers 5 Lences Competer Packup & Project Management Apple Machook Pro Check Seamer Microard Office Pro (3) Microard Office Pro (3) Microard Office Pro (3) Microard Office Pro (3) Microard Office Pro (4) Microard Office Pro (5) Sonicval multivata E-Copiers (Total = 6) Sulley Made & Electric Bed Orid Adart Hand Tag Tester Matter M	2/1/2021 2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/1/2021	SA.	3 10 10 10 10 10 10 10 10 10 10 10 10 10	5,099 1,610 2,300 2,000 3,019 (9,900) 14,006 350,818 1,244 619 1,982 2,096 2,749 11,631 2,707 1,772 1,772 1,772 1,772 1,772 1,773	2,878 249 62 198 210 275 541 2.060 175 6,898 240 191 112 84 1,000 333 333 333 313 100 65 54 3,872	996 748 792 840 1,100 9,308 2,164 8,240 1,577 700 1,752 1,095 589 16,850 720 173 241 822 1,509 999 999 999 999 999 999 999 999 999	2.48 62 99 2.99 2.90 2.75 2.425 5.41 2.060 175	32,355 1,2-14 310 990 1,050 1,050 10,300 1,377 875 1,752 1,752 1,095 589 10,850 52,348 960 764 448 324 1,090 1,000	510 107 220 200 302 302 49,250 62 198 210 275 2 2 2 2 2 3 191 111 181 274 1.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2	510 107 200 200 302 (493) 1.534 51.640 1.244 372 1.188 1.260 1.650 1.650 1.630 1.630 1.630 1.630 1.630 1.630 1.630 1.377 1.792 1.995 5890 5890 5890 5890 5890 5890 5890 5	4,555 1,500 2,000 1,800 1,800 1,800 2,711 2,711 2,712 1,715
Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Leaschold Imp. Disposals Leaschold Imp. FOTAL LEASEHOLD MOVABLE EQUIPM FF&E FF&E FF&E FF&E FF&E FF&E FF&E FF&	fixed gas leak replaced pipe into 1 senowed funce? replace 2 pipes of the fence remove funce? to replace remove funce? to replace replaced circ pump & defroat timer on AC Install 14 new Hereulea retro-fir drainin D IMPROVEMENTS IEAT ID Curd Printer Commercial conveyor losaling system Plate warmer lete Mechine Cuber Plate warmer lete Mechine Cuber Patient lifter / 660lb lifter scale Soncival Network Soc. R computers, serves, 3 Printers 5 Lenove Computer Ethernel swith, Server laschup & Project Management Apple Alacbook Pro Check Seamer Micrared Office Pro (3) Micrared Office Pro (3) Micrared Office Pro (4) Sonicival Interval of Project Sonicival Metwork Soc. Recomputers, serves, 3 Printers 1-Lenove Computer Ethernel swith, Sorver laschup & Project Management Apple Alacbook Pro Check Seamer Micrared Office Pro (3) Micrared Office Pro (4) Sonicival antifevia Et-Copiers (Total = 6) EQUIPAIRENT 2016 Mat Table III and Made & Etherne Bed Orid Advert Band Tog Tester Chranchook, Notebook, Laptop, ID Processor, Printer, Dektop Gateway Security Bundle	2/1/2021 2/1/2021 4/11/2021 4/	SA.	15 10 10 10 10 10 10 10 10 10 10 10 10 10	5,099 1,610 2,300 3,019 (9,900) 144,666 1,244 619 1,244 619 2,196 2,296 2,296 1,4631 2,207 1,752 1,095 580 1,6450 1,547 1,751 1,000	249 249 249 220 198 2210 200 175 41 2000 191 112 81 274 1,003 333 333 333 109 65 4,672	996 248 792 840 1,100 9,308 8,410 1,100 1,701 1,702 1,702 1,702 1,703 1,	17,676 248 62 198 210 275 2,325 541 2,060 175 4,094 240 191 112 81 274 1,503	32,858 1,244 310 990 1,050 1,050 1,033 2,053 2,053 1,752 1,095 589 10,850 52,14 4,48 3,24 1,096 6,012 1,000 1	100 100 200 302 200 302 200 19.150 622 198 220 22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	510 107 230 200 302 (493) 1,534 51,640 1,244 372 1,359 1,659 1,659 1,659 1,659 1,659 1,659 1,659 1,770 1,752 1,995 5,899 1,752	4,5% 1,50 2,07 1,80 1,27 1 2,43 11,415 1,09 1,00 1,00 1,00 1,00 1,00 1,00 1,00
Leaschold Imp. Leasch	fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipeen of the fence temove fence? templace 2 pipeen of the fence temove fence? templace 3 Install 14 new Heretales retro-fir drains D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 D IMPROVEMENTS 2021 D TARROWEMENTS 2021 TO Commercial conveyor toasting system Fels warms Fels wa	2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/11/2021 4/11/2021 4/12/2016 4/12/2017 4/12/2018 4/12/20	SA.	15 10 10 10 10 10 10 10 10 10 10 10 10 10	1,099 1,610 2,300 2,000 3,019 (9,900) 14,666 1,244 619 1,982 2,099 2,099 1,16,33 2,099 1,16,33 1,175 2,099 1,175 2,099 1,175 1,175 2,099 1,175	2,878 249 62 198 210 275 541 2.060 175 6,898 240 191 112 84 1,000 333 333 333 313 100 65 54 3,872	996 248 792 840 1,100 9,708 8,240 1,702 1,752 1,	2.48 62 99 2.99 2.90 2.75 2.425 5.41 2.060 175	33,858 1,244 310 990 1,030 1,075 1,752 1,	510 107 220 200 302 302 49,250 62 198 210 275 2 2 2 2 2 3 191 111 181 274 1.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2	510 107 230 200 302 (493) 1,534 51,640 1,244 372 1,369 1,659 1,659 1,659 1,633 2,707 1,372 1,752 1,995 589 6,890 5,890 1,200 1	4,88 1,50 2,07 1,80 12,71 (9,40 11,43 229,17 24,12 24,12 24,13 24,
Leaschold Imp. Leasch	fixed gas leak replaced pipe into 1 senowed fence? replace 2 pipeen of the fence remove fence? ter replace remove fence? ter remove for drainin D IMPROVEMENTS 2021 D IMPROVEMENTS IEET ID Curd Prioter Commercial conveyor totaling system Peter Medicine Cuber Patient life? 1660lb life scale Societal Network See, & computer, serves, 3 Printers 5 Lenow Computer Ethernel xwink, Server hackup & Project Muntagement Apple Macbook Pro Check Seanner Micraed Office Pro (3) Micraed Office Pro (3) Micraed Office Pro (4) Societal Network See, & computer, serves, 3 Printers E-Copient Grotal = 6) EQUIPMENT 2016 Mat Table Hit.ew Mater & Disease the Orid Aid Table Hit.ew Mater & Please the Orid Aid Table Hit.ew Mater & Elenar the Orid Circumsbook, Netbook, Laptop, ID Processor, Printer, Decktop Gateway Security Bundle Sales Ute Tax Sulter Taxle Sulter Tax	2/1/2021 2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/11/2021 4/	SA.	15 mm 10 mm	5,099 1,610 2,300 2,000 3,019 (9,900) 14,006 350,418 1,244 619 1,982 2,096 2,749 14,633 2,707 10,002 1,577 1,752 1,095 560,072 3,599 2,249 1,377 1,752 1,095 1,577 1,752 1,095 1,577 1,752 1,095 1,577 1,752 1,095 1,577 1,752 1,095 1,577 1,752 1,095 1,577 1,752 1,095 1,577 1,752 1,095 1,577 1,752 1,095 1,577 1,752 1,095 1,000 1,0	2,070 249 62 198 210 275 541 2,060 175 6,898 240 191 112 81 12 74 1,000 333 333 333 333 333 333 345 55 55	15,300 996 248 792 840 0 1,100 9,308 2,164 8,240 1,577 700 1,752 1,095 589 16,850 1720 1731 336 241 321 822 1,509 999 999 999 999 18,718	17,676 248 29 199 20 275 2,425 541 2,060 175 6,094 210 191 112 81 274 1,503	33,355 1,2-14 310 990 1,050 1,050 10,300 1,377 875 1,752 1,095 589 10,850 32,348 960 764 448 324 448 1,096 6,012 1,090 1,000 1	510 107 220 200 302 302 49,250 62 198 210 275 2 2 2 2 2 3 191 111 118 274 1.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2	510 107 200 200 302 (493) 1.534 51.640 1.244 372 1.188 1.260 1.650	4,85% (1,50°) (2,00°) (1,50°)
Leaschold Imp. Disparals Leaschold Imp. FOTAL LEASEHOLD FOTAL LEASEHOLD FOTAL LEASEHOLD MOVABLE EQUIPM FF&E FF&E FF&E FF&E FF&E FF&E FF&E Compoter Hardware Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Software Safe Use Tex Computer Software Computer Software Safe Use Tex F&E FF&E FF&E FF&E FF&E Medical Euipment Medic	fixed gas leak replaced pipe into 1 senowed fence? replace 2 pieces of the fence remove fence? ter replace remove fence fence fence fence fence remove fence fence fence fence fence fence remove fence	2/1/2021 4/11/2021 4/11/2021 4/11/2021 4/11/2021 4/11/2021 4/12/2016 4/12/2017 4/12/2018 4/12/20	SA.	15 10 10 10 10 10 10 10 10 10 10 10 10 10	1,099 1,610 2,300 2,000 3,019 (9,900) 14,666 1,244 619 1,982 2,099 2,099 1,16,33 2,099 1,16,33 1,175 2,099 1,175 2,099 1,175 1,175 2,099 1,175	2,878 249 62 198 210 275 541 2.060 175 6.898 240 191 112 84 1274 1,000 333 333 333 313 109 6.57 4.54 54 55 6.6	996 248 792 840 1,100 9,708 8,240 1,702 1,752 1,	17,676 248 29 199 20 275 2,425 541 2,060 175 6,094 210 191 112 81 274 1,503	33,858 1,244 310 990 1,030 1,075 1,752 1,	\$10 107 230 200 302 2400 302 2400 302 25 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	510 107 230 200 302 (493) 1,554 372 1,188 1,260 1,650 11,633 2,707 1,752 1,959 4,550 1,550 1,570	4.85% [1,50-2, 20]

RegulCure at West Haven, LLC FIXED ASSET / DEPRECIATION SCHEDULE

G/L Arrount	Description	Date la Service	Method	Life	Historical Cost	2019 Depres	2019 A/D	2020 Depres	2020 A/D	2021 Depres	2021 A/D	:NEV
			S/L	10	1.027	102	103	103	206	103	309	7
FF&E	Food slicer	11/29/2018	S/L	10	596	60	60	60	120	60	180	4
FF&E	AC Unita	7/31/2019	S/L	10	744	74	74	74	148	74	222	5
FF&E	AC Units	7/31/2019		10	622	62	62	62	124	62	186	4
Medical Euipment	2 med-sire mattress systems	5/15/2019	54.	10	627	63	63	63	126	63	189	
Medical Euipment	specialized mattreases	8/1/2019	S/L	10	696	70	70	70	140	70	210	- 4
Medical Euipment	drug shredder head	8/5/2019	S/L	110		1,417	1.417	L417	2.834	1.416	4.250	
Computer Hardware	New Wifi system	4/8/2019	S/L	- 2	4 250	:8;417	7	1/417	2,834	7	4,230	
Sales Use Tax	Food elicer - sales use tax	12/1/2011	S/L	10	65			90	180	90	270	
Sales Use Tax	New Wifi system - Sales use tax	5/1/2019	S/L	7	270	90	90	90	180	90	270	
STAL SHOVABLE I	QUIPMENT 2019				8,897	1,916	1,946	1,936	3,892	1,945	5,837	3,0
OVADI E ROJUPA	ENT DISPOSALS 2019											
Capital Laure	Disposal of Copier	12:31/2011	S/L		(22 918)	*	(7.639)		(7.639)		(7,639)	(15,2
FF&E	A/C Window unit	6/3/2020	S/L	10	739	25		74	74	74	148	5
FFAE	garbage cana for covid	7/1/2020	S/L		547			109	109	109	218	
FFAE	phones	7/31/2020	S/L		3/173			635	635	635	1,270	1.9
FF&E		9/3/2020	S/L	100	2.735	- 2		274	274	274	548	2.1
	refridgerator merchandiser Tree auties mattress pumps	10/10/2019	SIL	439	640	-		6-1	64	64	128	-,
Madacal Expans		4/2/2020	S/L		673	8		135	135	135	270	
Madical Equip	(will bedy slings			100	640	- 0		64	64	64	128	
Aledical Equip.	low airloss mattress pumps	4/7/2020	S/L	3	L-475	- 5	-	492	492	492	984	
Computer Hardware	hp deaktop and atcup	9/1/2020	S/L	3		-	-				22	4
Sales Use Text	On-time IT relations tax	9/1/2020	SL		32	**	_	11	11	- 11	22	
OTAL MOVABLE F	EQUIPMENT 2020			-	10,654			1,358	LASS	1,856	3,714	6,9
FFAE	justalled new valve	10/14/2020	S/L	10	902	85	98	0.60	52	90	90	1
FFAE	food process or	3/1/2021	S/L	10	1,574	- 8	- 20	0.60	- 10	157	157	12
FFAE	pro series grill	7/13/2021	S/L	10	2,744	-	10	1.00		274	274	2
Medical Equip	pressure mailress	1/13/2021	S/L	10	582		- 2	251		58	58	
Computer Software	BX Install	2/1/2021	S/L	3	500				-	167	167	3
Sales Use Tax	on time It - Tax	11/1/2020	S/L	3	94	-		-	20	31	31	
DTAL MOVABLE E	EQUIPMENT 1021				6,396	-	- 51	-	-	177	717	5,0
OTAL MOVABLE E	COUPMENT				104,368	11,941	\$9,567	12,623	72,196	N,087	80,253	24.1
					458,185	19,012	24,776	30,300	165,001	27,307	131,898	323.2
OTAL ASSETS					455,185	19,012	24,178	34,344	165,001	27,102	101,000	74.53
OTAL ASSETS PER	CR SCHEDULE				455,185	19,012	74,776	30,301	105,081	27,307	131,893	323,
TAL ASSETS PER ARIANCE	TRIAL DALANCE			-	455,183	19,012	74,776	30,301	105,081	(39,539)	(71,632)	2.53
ARIANCE DETAIL												
DD) CIP					.0							
DUNDING E <mark>VISED VARIANC</mark>				-	2.31	19,012	74,776	30,301	165,881	(39,539)	(71,632)	71,
	F/S va C/R NBV - Page 31, Line B9 F/S va C/R Depreelation - Page 36, Line Ft	(71,614 39,539										

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

Name of Facility	License No.	Report for Year E	nded		Page of
Regal Care at West Haven, LLC	2355	9/30/2021			25 37
11. Property Questionnaire					
Part A					
Is the property either owned by the	ne Facility	O Yes	0	No	If "Yes," complete Part B.
or leased from a Related Party?*		O res	0	INO	If "No," complete Part C.
*If any owner or operator of this far					
business association to any person or related party transaction.	or organization from who	m buildings are leased, the	en it is considered a		
Description		Total			
Date Land Purchased					. 医心肝伤寒后炎病
Date Structure Completed					
3. If NOT Original Owner, Date	e of Purchase				
4. Date of Initial Licensure					
Total Licensed Bed Capacity					
6. Square Footage			1 W 1 2 1 /4		
7. Acquisition Cost					
a. Land b. Building					
Part B - Owner and Related Pa	rtins	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing	i des	1st Wortgage	Zha Wortgage	ord Wortgage	Tim Worlday
a. Type of Financing (e.g., f	ixed, variable)			and the state of the	
b. Date Mortgage Obtained					
c. Interest Rate for the Cost	Year				
d. Term of Mortgage (numb					
e. Amount of Principal Born					
f. Principal balance outstand		-	-		
Complete if Mortgage was			100000000		
During Current Cost Ye					
g. Type of Financing (e.g., f h. Date of Refinancing	ixed, variable)				
i. New Interest Rate					
j. Term of Mortgage (numb	er of years)				
k. Amount of Principal Born					
l. Principal Outstanding on	Note Paid-Off				
Part C - Arms-Length Leas	es for Real Propert	y Improvements On			
Name and Address of Lesso		Property Leased			Annual Amount of Lease
Independence Senior Holdings, LLC,	13 Freedom Building	5	03/04/16	20 Years	180,000
Drive, Lakewood, NJ 08707					
	1				

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 Ye	ar Ended		Page	of
Regal Care at West Haven, LLC	2355		9/30/2021			26	37
Iter	n		Total	CCNH	RHNS	(Spec	ify)
12. Interest							
A. Building, Land Improv	rement & Non-Movab	ole					
Equipment		¢.					
1. First Mortgage Name of Lender		Rate \$					511
Name of Lender		Kate			M DL 2		
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate			1. 1. [6]		
A 11 CT 1							
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate			工作類		
Address of Lender							
A. E. al. Martana		\$		(0), (1), (1), (1)			11.5
4. Fourth Mortgage Name of Lender		Rate		Egil			ENTRE S
Name of Lender		Rate		\$ F - 1 - 13			
Address of Lender		,					
B. CHEFA Loan Informa	tion					Physical Co.	
1. Original Loan Amo	unt	\$		58 COL		-181	
2. Loan Origination D	ate						
3. Interest Rate %							
4. Term							1 14.
5. CHEFA Interest Ex	pense						
12 B7. Total Building Interest Ex	pense (A1 - A4 + B5) \$					

(Carry Subtotals forward to next page)

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

Name of Facility Regal Care at West Haven, LLC	License No.		Report for Ye 9/30/2021	ear Ended		Page of 27 37
Ite			Total	CCNH	RHNS	(Specify)
	Subtotals Bro	ought Forward:				
12. C. Movable Equipment						
1. Automotive Equipme		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (<i>Specify</i>)		\$			8 (-2-3-1)	
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equip	ment Interest					
Expense $(C1 + 2)$		\$				
12. D. Other Interest Expense (S		\$	25,647	25,647		
Interest on LOC for Rega	alCare OP Holdings	/ Other Non-A				
13. Total All Interest Expense (1	2B7 + 12C3 + 12D)	\$	25,647	25,647		
14. Insurance						
a. Insurance on Property (b		\$	13,757	13,757		
b. Insurance on Automobile	es	\$				
c. Insurance other than Prop						
1. Umbrella (Blanket Co		\$				
2. Fire and Extended Co	verage	\$				
3. Other (Specify)		\$	75,616	75,616		
General Liability / EP	LI / Surety Bond					
14d. Total Insurance Expenditure	ps(14a+b+c)	\$	89,373	89,373	#/5	
15. Total All Expenditures (A-13		\$	9,792,196	9,792,196		-

D. Adjustments to Statement of Expenditures

	of Fa		est Haven, LLC	Lic	ense No. 2355	Report for Year 9/30/2021	r Ended	Page of 28 37
rega	Care	at W	St Haven, DDC		Total	575072021		20 37
	Page No.		Item Description		Amount of Decrease	CCNH	RHNS	(Specify)
			es and Wages		Decrease	CCMI	KIINS	(Specify)
Page	10-5	aiarie	Outpatient Service Costs	\$				
2.		-	Salaries not related to Resident Care	\$				
3.		-		\$		-		
4.			Occupational Therapy Other - See attached Schedule	\$	36,349	36,349		-
	12 1	Du a Caa		Φ	30,349	30,349		
	13 - I	rojes	Resident Care Physicians **	\$				
5.	12	D10		\$	219,591	219,591		+
6.	13	BIUa	Occupational Therapy Other - See attached Schedule	\$				
7.	1.5 0	1/		Ф	6,453	6,453	n'ny mas	
_~	S 13 &	10 -	Administrative and General	0			LOUIS DE LOUIS	
8.	1.7	1	Discriminatory Benefits	\$	15 401	15 401		+
9.	15	1c	Bad Debts	\$	15,491	15,491		
10.			Accounting	\$	1.550	1.750		-
10a.			Legal	\$	1,750	1,750		
11.			Telephone	\$	100	155		
12.	15	1h2	Cellular Telephone	\$	155	155		
13.			Life insurance premiums on the life				100 11 1	III JECHES MANAGER
			of Owners, Partners, Operators	\$		-		
14.			Gifts, flowers and coffee shops	\$				The same and the same
15.			Education expenditures to colleges or universities for tuition and related costs					
			for owners and employees	\$				
16.	16	L4	Travel for purposes of attending			201000000000000000000000000000000000000	Mary Wall	
10.			conferences or seminars outside the					
			continental U.S. Other out-of-state					
			travel in excess of one representative	\$	685	685		
17.			Automobile Expense (e.g. personal use)	\$				
18.	16	m2/3	Unallowable Advertising *	\$	16,195	16,195		
19.	- 10	1112,0	Income Tax / Corporate Business Tax	\$				
20.			Fund Raising / Contributions	\$				
21.			Unallowable Management Fees	\$				
22.			Barber and Beauty	\$				
23.			Other - See attached Schedule	\$	76,882	76,882		
	18 - 1	Dietar	y Expenditures	_				
24.	10 1	, iciai	Meals to employees, guests and others					
۷٦,			who are not residents	\$				
Paga	10 _ 1	aund	ry Expenditures	Ψ			W	
25.	17-1	Junnu	Laundry services to employees, guests			R. Similar Control		
23.			and others who are not residents	\$				
	20 1	Touse	keeping Expenditures	Ψ			=71	
Dana	40 - 1	ivuse		_				
			Houselrooning conviges to employees guests	- 1				
<i>Page</i> 26.			Housekeeping services to employees, guests and others who are not residents	\$			100000	

^{*} 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	C	CNH	RHN	S	(Spe	cify)
	12n	Marketing Salary	\$	36,349				
Total Othe	r Salaries	Adjustment	\$	36,349	\$	-	\$	

Schedule of Fees Adjustments

Line Ref	Description	CCNH	RHNS	(Specify)
b12o	IV Insertion	\$ 5,550		
b12o	Respiratory Therapist	903		
E A 41		\$ 6.453	•	S -
	o120 o120		pol 20 IV Insertion \$ 5,550 pol 20 Respiratory Therapist 903	Di 120 IV Insertion \$ 5,550 Di 120 Respiratory Therapist 903

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Admin Expense>Fines, Penalties & Settlements	20,176		
16	m13	Bank Charges	32,184		
16	m13	Employee Food	951		
16	m13	Employee Relations	4,117		Hamilton III
16	m13	Discriminatory Bonus	9,971		
15	Var	Benefits Associated with Marketing Salaries	9,483		
Total Othe	r A&G Ad	justments	\$ 76,882	\$ -	\$ -

RegalCare at West Haven, LLC **September 30, 2021 Benefits Disallowance**

Marketing Benefits Disallowance

Marketing Benefits Disallowed

Marketing Salary	36,349 Page 10
Total Salaries	4,672,365 TB Linked
Percent to Total Salaries	0.78%
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,218,947 TB Linked
Marketing Benefits Disallowed	9,483 Page 28 attachment

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

Total Cell Phone Expense	Amount 1,595 TB Linked
Cell Phone Allowed Based on Bed Capacity Monthly Allowable amount per Cell Phone Months in Cost Report Year Allowable Per Year	\$ 30 12 1,440
Percentage of Year (365 Days / 365 Days) Total Allowable Cost	100% \$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	\$ 155

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

			D. Adjustments to Statemen	nt	oi Expend				
Nam	e of Fa	acility		Lic	ense No.	Report for Y	ear Ended	Page	of
Rega	l Care	at W	est Haven, LLC		2355	9/30/2021		29	37
					Total				
Item	Page	Line			Amount of				
No.	No.		Item Description		Decrease	CCNH	RHNS	(Sp	ecify)
			Subtotals Brought Forward	\$	373,551	373,551			
Page	20 - 1	Reside	nt Care Supplies***						
27.		5a2	Prescription Drugs	\$	170,610	170,610			
28.			Ambulance/Limousine	\$					
29.	20	5f	X-rays, etc	\$	12,807	12,807			
30.	20	5h	Laboratory	\$	19,739	19,739			
31.			Medical Supplies	\$					
32.	20	5e2	Oxygen (non emergency)	\$	3,456	3,456			
33.			Occupational Therapy	\$					
34.			Other - See Attached Schedule	\$	29,022	29,022			
Page	22 - 1	Maint	enance and Property						
35.			Excess Movable Equipment Depreciation			THE THE WALL		MIN INS	
1			See Attached Schedule	\$					
36.			Depreciation on Unallowable					ST II III	
			Motor Vehicles	\$					
37.			Unallowable Property and Real			T SEL		SE ENL	8,4117.15
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$	-1				
39.			Other - See Attached Schedule	\$	3,481	3,481			
	27 - 1	nsura				estatology":			10 mg 10 mg
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Othe	r - Mi	scella						169	
42.			Other - Indirect	\$					
43.			Interest Income on Account Rec.	\$					
44.			Other - Miscellaneous Administrative	\$	7,353	7,353			
45.			Management Fees Direct	\$					
46.			Management Fees Indirect	\$					
47.			Other - Direct	\$					
- 1	For Pr	ofit P	roviders Only					DENIE .	
48.		-	Building/Non Movable Eq. Depreciation					F DO	
			Unallowable Building Interest -					Part :	
			See Attached Schedule	\$					
49	Total	Amo	unt of Decrease (Items 1 - 48)	\$	620,019	620,019			

^{***} 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	51	Nursing Expense>Equip-Rental	\$ 25,797			
20	5i	Cable Television Disallowance (See Attached)	3,225			
					-	
Total Othe	r Ancillary	Costs	\$ 29,022	\$	- \$	

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Spec	ify)
			017			
Fotal Exce	ss Movable	Equipment Depreciation	\$ -	\$ -	\$	

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	(CCNH	R	HNS	(Spe	cify)
22 8	8a	Amortization Expense	\$	3,481				
								-
								_
			-					
Total Othe	r Property	Adjustments	\$	3,481	\$	+	\$	-

Page Ref	Line Ref	Description	 CCN	H	RH	NS	(Spec	cify)
								_
					-			
Fotal Othe	r Adjustme	nts	\$	3	\$	2	\$	

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	3	(Special	fy)
27	12d	Non-Allowable Interest Expense	\$ 190				
30	IV 8	Other Rev>Medical Records	1,036				
30	IV 8	Admin Expense>Late Fees	6,102				
30	IV 8	Revenue from Recycling Cooking Oil	25				
Total Other	Adjustme	ents	\$ 7,353	\$	2	\$	-

Schedule of Other - Direct Adjustments

-	
\$	\$ -
	\$ 2

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	 CCNH	RHNS	(Specify)
-					
Total Unal	lowable Bu	lding Interest	\$ -	\$ -	\$ -

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

	Aı	nount
Total Cable TV Expense acct #80-232-00	\$	6,825 TB Linked
Monthly Allowable amount	\$	300
Months in Year	Ψ	12
% of Actual Days in Cost Year (365 Days)		100%
Total Allowable Cost	\$	3,600
Disallowed Cable TV		3,225
L'ADMACTICA CADIC I I		

F. Statement of Revenue

Name of Facility Regal Care at West Haven, LLC License No. 2355		Report for Y 9/30/2021	ear Ended		Page of 30 37
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$	6,312,869	6,312,869		
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$	2,680,588	2,680,588		
b. Medicare Room and Board Contractual Allowance **	\$	542	542		
4. a. Private-Pay Residents and Other	\$	773,738	773,738		
b. Private-Pay Room and Board Contractual Allowance **	\$	(26)	(26)		
II. Other Resident Revenue		IDEALY-			LETA
1. a. Prescription Drugs - Medicare	\$	143,075	143,075		
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(143,075)	(143,075)		
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	\$	292,244	292,244		
b. Physical Therapy - Medicare Contractual Allowance **	\$	(182,281)	(182,281)		
c. Physical Therapy - Non-Medicare	\$	83,143	83,143		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(85,913)	(85,913)		
4. a. Speech Therapy - Medicare	\$	143,697	143,697		
b. Speech Therapy - Medicare Contractual Allowance **	\$	(68,774)	(68,774)		1
c. Speech Therapy - Non-Medicare	\$	77,384	77,384		1
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(77,090)	(77,090)		i
5. a. Occupational Therapy - Medicare	\$	307,342	307,342		
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(176,916)	(176,916)		1
c. Occupational Therapy - Non-Medicare	\$	105,730	105,730		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(110,870)	(110,870)		1
6. a. Other (Specify) - Medicare	\$	45,440	45,440		1
b. Other (Specify) - Non-Medicare	\$	551,234	551,234		
III. Total Resident Revenue (Section I. thru Section II.)	\$				+
	φ	10,672,081	10,672,081		
V. Other Revenue*		(A)	100 10 H20 10	estate d	
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 (Specify)	\$	27	27		-
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$	(20)	(20)		
8. Other (Specify)	\$	1,022,241	1,022,241		
V. Total Other Revenue (1 thru 8)	\$	1,022,248	1,022,248		
VI. Total All Revenue (III +V)	\$	11,694,329	11,694,329		

^{*} 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)
		300		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 8,453		
30 II 6a	Revenue Adjustments>Medicare A	36,987		
Total Oth	er Resident Revenue - Medicare	\$ 45,440	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	CCNH RHNS	
		3.1		
30 II 6b	Other Ancillary Rev>HMO	\$ 321		
30 II 6b	Other Rev>Medicaid>COVID19	267,449		
30 II 6b	Other Rev>Medicaid>Strike	277,272		
30 II 6b	Revenue Adjustments>Commercial HMO	3,516		
30 II 6b	Revenue Adjustments>Medicare HMO	5,067		
30 II 6b	Revenue Adjustments>Hospice	(1,153)		
30 II 6b	Revenue Adjustments>Medicaid	(105)		
30 II 6b	Revenue Adjustments>Medicaid>COVID19	2,562		
30 II 6b	Revenue Adjustments>Ancillary	(3,695)		
Total Oth	otal Other Resident Revenue		\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	C	CNH	RHN	IS	(Spe	cify)
150				4				
30 IV 5	Interest on Claims	N/A	\$	27				
Total Interest Income			\$	27	\$	*	\$	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		The state of the s		
30 IV 8	Other Rev>PPP>COVID19	\$ 983,200		
30 IV 8	Resident Fund Petty Cash - Non Patient Specific	6,276		
30 IV 8	Other Rev>Medical Records (Disallowed on Pg 29a)	1,036		
30 IV 8	Admin Expense>Late Fees (Disallowed on Pg 29a)	6,102		
30 IV 8	Reversal of PY Workers Comp Premiums	25,602		
30 IV 8	Revenue from Recycling Cooking Oil (Disallowed on Pg 29a)	25		
Total Oth	er Revenue	\$ 1,022,241	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	e of
Regal Care at West Haven, LLC	2355	9/30/2021	31	37
	Account			Amount
Assets				
A. Current Assets				
1. Cash (on hand and in bo	inks)		\$	75,463
2. Resident Accounts Rece	ivable (Less Allowance	for Bad Debts)	\$	2,212,624
3. Other Accounts Receiva	ble (Excluding Owners	or Related Parties)	\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	155,624
a. Prepaid Expenses		2,628	1 1 1 1 1 1 1	
b. Prepaid Expenses>In	surance	120,974		
c. Prepaid Expenses>Ta	ixes	32,022		
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settleme	ent Receivable		\$	
8. Other Current Assets (ite	emize)		\$	
9				
See Schedule			Ti ya u	
A-9. Total Current Assets (Line	s A1 thru 8)		\$	2,443,711
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
1	Accum. Deprecia	ntion Net		
3. Buildings	*Historical Cost		\$	
	Accum. Deprecia	ntion Net		
4. Leasehold Improvement		350,818	\$	299,178
The state of the s	Accum. Deprecia			
5. Non-Movable Equipmen		·	\$	
I I	Accum. Deprecia	ntion Net		
6. Movable Equipment	*Historical Cost	104,368	\$	24,119
or more Equipment	Accum. Deprecia		l'	,
7. Motor Vehicles	*Historical Cost		\$	
7. INIOCOL V CINCIOS	Accum. Deprecia	ntion Net	1	
8. Minor Equipment-Not D			\$	
9. Other Fixed Assets (<i>iten</i>			\$	(71,638
F/S vs C/R NBV	,	(71,634)	1	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
See Schedule		(4)		
B-10. Total Fixed Assets (Lin	es R1 thru 0)	(7)	\$	251,658
D-10. 10tut Fixeu Assets (Lill			Ψ	231,030

^{*} 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

age Ref Line Ref Description		
		Ξ
otal Prepaid Expenses	\$	=

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

Page Ref	Line Ref	Description.	
and ever	- Photosoph	ssets (Itemize)	-

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

Page Ref	Line Ref	Description	
31		Rounding	\$ (0
Total Other	r Other Fi	ed Assets (Hemize)	\$ 16

Schedule of Other Assets Page 32 Line D7

	D7	Due To-Old Owner	17,918
12	D7	Due To/(From)>Michelle Cortina	8,849
		Due To/(From)>RFMS	1,410
32	137	Due Tofffrom)-Other L&E	11,354
32	107	Due To/(From)>Vendor	43,371
32	D/7	Due To/(From)>Medicaid	96,754
3.2	137	Due To/(From)>RC Holdings	2,187,970
32	D7	Due From>Old Owner	\$ 10,360

Schedule of Notes Payable (Itemize) Page 33 Line A2

age Ref Line Ref Description	
otal Notes Payable	

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

Page Ref		Description	12 720,474
33	A12	Agerued Expenses	\$ 159,315
3.3	A12	Accrued Expenses>Tankar Brokerage Fee	4,352
33	A12	Accrued Expenses>Capital Lease>Copier	(12,019
33	A12	Accrued Expenses>Insurance - General Liability & Other	18,714
33	A12 A12	Accrued Expenses>Insurance - Property	5,263
33	A12:	Accrued Expenses>Year End Adjustments	6,676
33	A12	Accrued Expenses>Workers Comp	81,158
33	A12	Accrued Expenses>Health Insurance	158,942
33	A12	Deferred Revenue>Medicare>COVID19	688,510
	A12	Dufured Revenue>Medicaid>COVID)9	221,188
-			
otal Othe	r Current	Liabilities (Itemize)	5 1,332,079

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

34 134	Due To/(From)>Salmon Brook	\$ 5
34 B4	Due To-(From)>HMO	7,31
34134	Due To/(From)>Hospice	9,04
34 134	Due To/(Frum)>Income	5,895
34 B4	Due To/(From)>Regai Realty	1:207,508
34 34	Due To>Patient Spend Down	27,132
Other Curr	ent Liabilities (Itemize)	\$ 1,256,742

G. Balance Sheet (cont'd)

Nam	ne of Facility	License No.	Report for Year Ended	Pag	
Rega	al Care at West Haven, LLC	2355	9/30/2021	32	37
		Account			Amount
		II	Total Brought Forward	1:\$	2,695,369
C.	Leasehold or like property recor	ded for Equity Purpose	es.		
	1. Land			\$	
	2. Land Improvements	*Historical Cost			
		Accum. Depreciation	n Net	\$	
	3. Buildings	*Historical Cost			
		Accum. Depreciation	n Net	\$	
	4. Non-Movable Equipment	*Historical Cost			
		Accum. Depreciation	n Net	\$	
	5. Movable Equipment	*Historical Cost			
		Accum. Depreciation	n Net	\$	
	6. Motor Vehicles	*Historical Cost			
		Accum. Depreciation	n Net	\$	
	7. Minor Equipment-Not Depr			\$	
C-8	Total Leasehold or Like Proper	ties (C1 thru 7)		\$	
D.	Investment and Other Assets				
	1. Deferred Deposits			\$	15,800
	2. Escrow Deposits			\$	
	3. Organization Expense	*Historical Cost	34,814		
		Accum. Depreciation	n 34,814 Net	\$	
	4. Goodwill (Purchased Only)			\$	635,204
	5. Investments Related to Resi	dent Care (temize)		\$	
	<u> </u>			Fig. 1.	
				1800	
	6. Loans to Owners or Related	Parties (itemize)		\$	956,866
	Name and Address	Amount	Loan Date	E TE	
				-West	
			50		
	Due To/(From)>Various	956,866	Var		
	7. Other Assets (itemize)			\$	2,377,986
	1			pe an	
			0.055.007		
	See Schedule		2,377,986		2.007.071
	. Total Investments and Other A.			\$	3,985,856
D-9.	. Total All Assets (Lines A9 + B)	10 + C8 + D8)		\$	6,681,225

^{*} 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 Fac	cility		License No.	Report for Year	Ended	Page	
Regal Care a	at We	st Haven, LLC	2355	9/30/2021		33	37
			Account			1	Amount
Liabilities							
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable				\$	687,878
	2.	Notes Payable (itemize)				\$	/AV 21 - 1 - 1 - 1 - 1 - 1 - 1
		-					
		G G - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1					
	2	See Schedule	and Comment a suiting	·) (itami- a)		\$	HEREIT STEEL
	3.	Loans Payable for Equipm Name of Lender	Purpose	Amount	Date Due	Ф	0.00
		Name of Lender	Purpose	Alliount	Date Due		
						West of	
						N S. L.AV	
	4.	Accrued Payroll (Exclusive	e of Owners and/or	Stockholders only)		\$	295,528
	5.	Accrued Payroll (Owners and/or Stockholders only)					
	6.	Accrued Payroll Taxes Payable				\$	
	7.	Medicare Final Settlement	Payable			\$	1,047
	8.	Medicare Current Financia	ng Payable			\$	
	9.	Mortgage Payable (Curren	t Portion)			\$	
	10.	Interest Payable (Exclusive		Related Parties)		\$	
		Accrued Income Taxes*				\$	
	12.	Other Current Liabilities (i	temize)			\$	1,332,079
		,	·				
						92300	
				See Schedule	1,332,079		The Part of the Pa
A-13	. To	tal Current Liabilities (Lin	es A1 thru 12)			\$	2,316,532

^{*} 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)

Regal Care at West Haven, LLC 2355 9/30/2021 34 Account Total Brought Forward: Liabilities (cont'd) B. Long-Term Liabilities 1. Loans Payable-Equipment (itemize) Name of Lender Purpose Amount Date Due	Amount 2,316,532
Total Brought Forward: Liabilities (cont'd) B. Long-Term Liabilities 1. Loans Payable-Equipment (itemize) \$ \$	
Liabilities (cont'd) B. Long-Term Liabilities 1. Loans Payable-Equipment (itemize) \$ \$	2,316,532
B. Long-Term Liabilities 1. Loans Payable-Equipment (itemize) \$	
1. Loans Payable-Equipment (itemize)	
Name of Lender Purpose Amount Date Due	
2. Mortgages Payable \$	
3. Loans from Owners or Related Parties (itemize) \$	76,871
Name and Address of Lender Amount Loan Date	
Due To/(From)>Various 76,871 Var	
4. Other Long-Term Liabilities (itemize) See Schedule 1,256,742	1,256,742
B-5. Total Long-Term Liabilities (Lines B1 thru 4) \$	1,333,613
C. Total All Liabilities (Lines A-13 + B-5)	3,650,145

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

	ne of Facility	License No. 2355		port for Y 0/2021	ear Ended	age 5	of 37
Reg	al Care at West Haven, LLC	Account	19/3	0/2021		Amo	
A.	Reserves	Account				7 1111	Juit
	Reserve for value of leased	land				\$	
	Reserve for depreciation value to be amortized	lue of leased buildi	ngs and	appurtena	nnces	\$	
	3. Reserve for depreciation val	lue of leased person	nal prop	erty (Equ	ity)	\$	
	4. Reserve for leasehold real p	roperties on which	fair ren	ital value i	s based	\$	
	5. Reserve for funds set aside	as donor restricted				\$	0
	6. Total Reserves					\$	
В.	Net Worth 1. Owner's Capital					\$ 	(109,969)
	2. Capital Stock					\$	
	3. Paid-in Surplus					\$	
	4. Treasury Stock					\$	
	5. Cumulated Earnings					\$ 	1,278,455
	6. Gain or Loss for Period	10/1/20	020	thru	9/30/2021	\$	1,862,594
	7. Total Net Worth					\$	3,031,080
C.	Total Reserves and Net Worth					\$	3,031,080
D.	Total Liabilities, Reserves, and	Net Worth				\$	6,681,225

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year	Ended	Page	of
Regal Care at West Haven, LI	Account	9/30/2021		36	37
		Amount			
	Period as shown on Report of			\$	1,275,986
	atement of Revenue Page 30			\$	11,694,329
	n Statement of Expenditures	s Page 27)		\$	9,831,735
D. Net Income or Deficit				\$	1,862,594
E. Balance				\$	3,138,580
F. Additions					
Additional Capital C Expenses Per Pg F/S vs C/R Depr Total Expenses	27 \$9,792,196				
2. Other (itemize)					
PY Adjustment		(107,500))		
F-3. Total Additions				\$	(107,500)
F-3. Total Additions G. Deductions				φ	(107,500)
	On another / Dentu and (Consolf	.)		\$	
	Operators/Partners (Specify	Title	Amount	Φ	
Name and Address	(No., City, State, Zip)	Title	Amount		
2. Other Withdrawings	(Specify)			\$	
	rpose	Amo	ount		
3. Total Deductions				\$	
H. Balance at End of Perio	od 09/3	0/21		\$	3,031,080

I. Preparer's/Reviewer's Certification

Name of Facility License No. Report for Year Ended			Page of			
Regal Care at West Haven, LLC	2355	9/30/2021 37 3				
Check appropriate category						
☐ Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)				
	Preparer/Reviewer Certificat	ion				
I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.						
Signature of Preparer Title PRINCIPAL Date Signed 2/7/22						
Printed Name of Preparer		- T				
Matthew S. Bavolack						
Addres Address		Phone Number				
555 Long Wharf Drive, New Haven, CT 06	203-781-9600					
Contacted Person Regarding Additional Info		Phone Number				
Tzippy Krupenia	732-961-8575					
Contact Email Address						
tzippyk@ltccs.com						

ACCOUNTANTS' CONSULTING REPORT

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

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

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

MARCUM LLP

New Haven, CT January 21, 2022

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

Trial Balance:	A.U1 - TB-CCNH				PINE I
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2021			9/30/2021
10-014-00	Cash>Petty Cash Facility	2,132.00			2,132.00
10-015-00	Cash>Petty Cash PNA	500.00			500.00
10-050-90	Cash>WFPayroll>West Haven	984.00			984.00
10-060-90	Cash>Resident Trust>West Haven	62,597.00			62,597.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-90	Cash>WFOperating>West Haven	4,250.00			4,250.00
11-102-00	Accounts Receivable>Medicare A	515,072.00			515,072.00
11-104-00	Accounts Receivable>Private	219,687.00			219,687.00
11-105-00	Accounts Receivable>HMO	44,949.00			44,949.00
11-109-00	Accounts Receivable>Hospice	137,080.00			137,080.00
11-111-00	Accounts Receivable>Medicaid	1,054,294.00			1,054,294,00
11-112-00	Accounts Receivable>Income	90,194.00			90,194.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	39,963.00			39,963.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	31,043.00			31,043.00
11-123-00	Accounts Receivable>Ancillary	80,342.00			80,342.00
12-000-00	Prepaid Expenses	2,628,00			2,628,00
12-124-00	Prepaid Expenses>Insurance	120,974.00			120,974.00
12-126-00	Prepaid Expenses>Taxes	32,022.00			32,022.00
13-127-00	Due From>Old Owner	10,360.00			10,360.00
13-128-00	Due From>Vendor Security Deposits	15,800.00			15,800.00
14-131-00	Fixed Assets>Leasehold Improvements	350,817.00			350,817.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	25,434.00			25,434.00
14-133-00	Fixed Assets>Medical Equipment	13,831.00			13,831.00
14-134-00	Fixed Assets>Computer Hardware	40,016.00			40,016.00
14-135-00	Fixed Assets>Computer Software	7,255.00			7,255.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00 980.00
14-305-00	Fixed Assets>Sales Use Tax	980.00			
15-131-00	Accum Depn>Leasehold Improvements	(102,819.00)			(102,819.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(13,447.00)			(13,447.00) (10,014.00)
15-133-00	Accum Depn>Medical Equipment	(10,014.00)			(35,734.00)
15-134-00	Accum Depn>Computer Hardware	(35,734.00)			
15-135-00	Accum Depn>Computer Software	(6,522.00)			(6,522.00) (34,341.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(34,341.00)			(648.00)
15-305-00	Accum Depn>Sales Use Tax	(648.00)			635,204,00
16-000-00	Goodwill	635,204.00 34,814.00			34,814.00
17-000-00	Deferred Financing Costs	(34,814.00)			(34,814.00)
19-265-00	Accumulated Amortization>Deferred Financing Costs	(631,820.00)			(631,820.00)
20-000-00	Accounts Payable	1,612.00			1,612.00
21-149-00	Other Current Payables>Misc. PR Deduction Other Current Payables>Misc. PR Deduction>401k	(1,612.00)			(1,612.00)
21-149-09 21-350-00	Other Current Payables>Resident Funds	(62,597,00)			(62,597.00)
21-330-00	Other Current Payables>Nesident Funds Other Current Payables>Disputed AP	6,573.00			6,573.00
21-884-00	Other Current Payable>Disability & Other Insurance	(34.00)			(34,00)
23-000-00	Accrued Wages & Related	(109,446.00)			(109,446,00)
23-157-00	Accrued Expenses>PTO	(186,082,00)			(186,082.00)
24-000-00	Accrued Expenses	(159,315.00)			(159,315.00)
24-000-00	Accrued Expenses>Tamkar Brokerage Fee	(4,352.00)			(4,352.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	12,039.00			12,039.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(18,714.00)			(18,714.00)
24-162-00	Accrued Expenses>Insurance - General Elability & Other Accrued Expenses>Insurance - Property	(5,263.00)			(5,263.00)
24-165-00	Accrued Expenses>Year End Adjustments	(6,676.00)			(6,676.00)
24-265-00	Accrued Expenses>Workers Comp	(81,158.00)			(81,158.00)
24-882-00	Accrued Expenses>Workers Comp Accrued Expenses>Health Insurance	(158,942,00)			(158,942.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(688,510.00)			(688,510.00)
25-102-34	Deferred Revenue>Medicaid>COVID19	(221,188.00)			(221,188.00)
27-000-40	Due To/(From)>Salmon Brook	(52.00)			(52.00)
27-000-40	Due To/(From)>Sky View	20.00			20.00
£1-000-41	Due Torritoning only view	20.00			

Account	Description	ADJ JE Ref#	RJE FINAL
TOO SUIT		9/30/2021	9/30/2021
27-000-50	Due To/(From)>Sharon	(39.00)	(39.00)
27-000-87	Due To/(From)>Torrington	(5,557.00)	(5,557.00)
27-000-88	Due To/(From)>New Haven	(19,689.00)	(19,689.00)
27-000-89	Due To/(From)>Prospect	(435.00)	(435.00)
27-000-91	Due To/(From)>Waterbury	(34,943.00)	(34,943.00)
27-000-92	Due To/(From)>Regal Care Management Group	870,035.00	870,035.00
27-000-93	Due To/(From)>RC Holdings	2,187,970.00	2,187,970.00
27-000-96	Due To/(From)>New London	(836.00)	(836.00)
27-102-00	Due To/(From)>Medicare A	(1,047.00)	(1,047,00)
27-105-00	Due To/(From)>HMO	(7,111.00)	(7,111,00) (9,044,00)
27-109-00 27-111-00	Due To/(From)>Hospice Due To/(From)>Medicaid	(9,044.00) 96,754.00	96,754.00
27-111-00	Due To/(From)>Income	(5,895.00)	(5,895.00)
27-112-00	Due To/(From)>Employee	(13,093.00)	(13,093.00)
27-169-00	Due To/(From)>Regal Realty	(1,207,508.00)	(1,207,508.00)
27-170-00	Due To/(From)>MLTSS	596.00	596.00
27-172-00	Due To/(From)>Vendor	43,371.00	43,371.00
27-174-00	Due To/(From)>Other L&E	11,354.00	11,354.00
27-199-00	Due To>Patient Spend Down	(27,132.00)	(27,132.00)
27-257-00	Due To/(From)>Employee Physicals	(2,279.00)	(2,279.00)
27-314-00	Due To/(From)>RFMS	1,410.00	1,410.00
27-315-00	Due To/(From)>Fairview at Southport	2,431.00	2,431.00
27-316-00	Due To/(From)>Fairview at Greenwich	574.00	574.00
27-328-00	Due To/(From)>Michelle Cortina	8,849.00	8,849.00
27-400-00	Due to/(from)>Eli Mirlis	83,210.00 17,918.00	83,210.00 17,918.00
28-127-00 30-000-00	Due To>Old Owner Retained Earnings	(1,278,455.00)	(1,278,455.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	109,969.00	109,969.00
40-102-00	Room & Board Revenue>Medicare A	(2,680,588.00)	(2,680,588.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	(542.00)	(542.00)
40-104-00	Room & Board Revenue>Private	(98,471.00)	(98,471.00)
40-105-00	Room & Board Revenue>HMO	(164,690.00)	(164,690.00)
40-105-14	Room & Board Revenue>HMO>Sequester	26.00	26.00
40-109-00	Room & Board Revenue>Hospice	(510,577.00)	(510,577.00)
40-111-00	Room & Board Revenue>Medicaid	(6,313,863.00)	(6,313,863,00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	994.00	994.00 (143,075.00)
41-102-00	Pharmacy Rev>Medicare A	(143,075.00) 143,075 .00	143,075.00
41-102-01 42-102-00	Pharmacy Rev>Medicare A>C/A PT Revenue>Medicare A	(182,281.00)	(182,281.00)
42-102-00	PT Revenue>Medicare A	182,281.00	182,281.00
42-102-01	PT Revenue>Medicare B	(109,963.00)	(109,963.00)
42-105-00	PT Revenue>HMO	(672.00)	(672.00)
42-105-01	PT Revenue>HMO>C/A	3,442.00	3,442.00
42-111-00	PT Revenue>Medicaid	(82,471.00)	(82,471.00)
42-111-01	PT Revenue>Medicaid>C/A	82,471.00	82,471.00
43-102-00	OT Revenue>Medicare A	(176,916,00)	(176,916.00)
43-102-01	OT Revenue>Medicare A>C/A	176,916.00	176,916.00
43-103-00	OT Revenue>Medicare B	(130,426,00)	(130,426.00)
43-105-00	OT Revenue>HMO	(2,746.00)	(2,746.00) 7,886.00
43-105-01	OT Revenue>HMO>C/A OT Revenue>Medicaid	7,886.00 (102,984.00)	(102,984.00)
43-111-00 43-111-01	OT Revenue>Medicaid>C/A	102,984.00	102,984.00
44-102-00	ST Revenue>Medicare A	(68,774.00)	(68,774.00)
44-102-01	ST Revenue>Medicare A>C/A	68,774.00	68,774.00
44-103-00	ST Revenue>Medicare B	(74,923,00)	(74,923.00)
44-105-00	ST Revenue>HMO	(215.00)	(215.00)
44-105-01	ST Revenue>HMO>C/A	(79.00)	(79.00)
44-111-00	ST Revenue>Medicaid	(77,169.00)	(77,169.00)
44-111-01	ST Revenue>Medicaid>C/A	77,169.00	77,169.00
47-103-00	Other Ancillary Rev>Medicare B	(8,453.00)	(8,453.00)
47-105-00	Other Ancillary Rev>HMO	(321,00)	(321.00)

Account	Description	ADJ	JE Ref#	RJE	FINAL
1		9/30/2021			9/30/2021
51-034-34	Other Rev>PPP>COVID19	(983,200.00)			(983,200.00)
51-100-00	Other Rev>Miscellaneous	(6,301.00)			(6,301,00)
51-111-34	Other Rev>Medicaid>COVID19	(267,449.00)			(267,449.00)
51-111-38	Other Rev>Medicaid>Strike	(277,272.00)			(277,272.00)
51-160-00	Other Rev>Interest	(27.00)			(27.00)
51-818-00	Other Rev>Medical Records	(1,036.00)			(1,036.00)
52-102-00	Revenue Adjustments>Medicare A	(36,987.00)			(36,987.00)
52-105-00	Revenue Adjustments>Commercial HMO	(3,516,00)			(3,516.00)
52-106-00	Revenue Adjustments>Medicare HMO	(5,067.00)			(5,067.00)
52-109-00	Revenue Adjustments>Hospice	1,153.00			1,153.00
52-111-00	Revenue Adjustments>Medicaid	105.00			105.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(2,562.00)			(2,562.00)
52-123-00	Revenue Adjustments>Ancillary	3,695.00			3,695.00
60-183-00	Nursing Expense>Supplies	93,251.00			93,251.00
60-183-34	Nursing Expense>Supplies>COVID19	41,808.00			41,808.00
60-184-00	Nursing Expense>Minor Equip & Supplies	2,380.00			2,380.00
60-204-00	Nursing Expense>Training & Education	504.00			504.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			1,152.00
60-205-00	Nursing Expense>Sanitation & Incineration	606.00			606.00
60-206-00	Nursing Expense>Clinical Services	63,709.00		(57,091.00)	6,618.00
00 =00	, tareing =		RJE - 1	(57,091.00)	
60-206-34	Nursing Expense>Clinical Services>COVID19	(165.00)		, , ,	(165.00)
60-207-00	Nursing Expense>Repairs & Maint	2,678.00			2,678.00
60-208-00	Nursing Expense>Equip-Rental	35,471.00			35,471.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	(561.00)			(561.00)
60-212-00	Nursing Expense>Clinical Consultants	18,000.00			18,000.00
60-213-00	Nursing Expense>Transportation	309.00			309.00
60-230-00	Nursing Expense>Data Processing	15,482.00			15,482.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,029.00			3,029.00
60-700-19	Nursing Expense>Contracted Service>LPN	0.00		50,846.00	50,846.00
			RJE - 10	50,846.00	
60-700-20	Nursing Expense>Contracted Service>CNA	0.00		36,109.00	36,109.00
			RJE - 10	36,109.00	
60-700-34	Nursing Expense>Contracted Service>COVID19	173,178.00		(86,955.00)	86,223.00
			RJE - 10	(86,955.00)	
60-700-38	Nursing Expense>Contracted Service>Strike	88,446.00			88,446.00
60-801-80	Nursing Expense>CNA>Wages	1,206,541.00			1,206,541.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(118.00)			(118.00)
60-805-80	Nursing Expense>LPN>Wages	1,030,514.00			1,030,514.00
60-805-92	Nursing Expense>LPN>PTO Accrual	11,582.00			11,582.00
60-808-80	Nursing Expense>RN>Wages	150.00			150.00
60-808-92	Nursing Expense>RN>PTO Accrual	2,168.00			2,168.00
60-809-80	Nursing Expense>RN Supervisor>Wages	540,421.00			540,421.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	2,106.00			2,106.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00
			RJE - 3	0.00	
61-750-34	Nursing Admin Expense>Medical Director>COVID19	36,000.00			36,000.00
61-811 - 80	Nursing Admin Expense>Director>Wages	86,265.00			86,265.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	115,175.00			115,175.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(931.00)			(931.00)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	78,709.00			78,709.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	562.00			562.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	26,640.00			26,640.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(265,00)			(265.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	72,196.00			72,196.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	63,409.00			63,409.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	63.00			63.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	479.00			479.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	174.00			174.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	(1,726.00)			(1,726.00)
61-880-00	Nursing Admin Expense>Payroll Taxes	289,351.00			289,351.00

Account	Description	ADJ	JE Ref#	RJE	FINAL
Account	Besonption	9/30/2021			9/30/2021
61-881-00	Nursing Admin Expense>Workers Comp	129,393.00			129,393.00
61-882-00	Nursing Admin Expense>Health Insurance	89,393.00			89,393.00
61-883-00	Nursing Admin Expense>Other Benefits	662,302.00	RJE - 3	(662,302.00) (662,302.00)	0.00
62-145-00	Pharmacy Expense>RX	170,610.00		,	170,610.00
62-222-00	Pharmacy Expense>OTC	2,291.00			2,291.00
62-700-00	Pharmacy Expense>Contracted Service	10,631.00			10,631.00
64-223-00	Other Ancillary Expense>Oxygen	4,106.00			4,106.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	(650.00)			(650.00)
64-224-00	Other Ancillary Expense>Lab	19,358.00			19,358.00 381.00
64-224-34	Other Ancillary Expense>Lab>COVID19	381.00 8,638.00			8,638.00
64-225-00 64-225-34	Other Ancillary Expense>Radiology Other Ancillary Expense>Radiology>COVID19	4,169.00			4,169.00
65-000-00	PT Expense	196,694.00			196,694.00
66-000-00	OT Expense	219,591.00			219,591.00
67-000-00	ST Expense	77,745.00			77,745.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,000.00			2,000.00
69-811-80	Social Services Expense>Director>Wages	53,071.00			53,071.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,377.00			1,377.00
69-880-00	Social Services Expense>Payroll Taxes	4,875.00			4,875.00
69-881-00	Social Services Expense>Workers Comp	2,184.00			2,184.00
69-882-00	Social Services Expense>Health Insurance	1,511.00		(11 151 00)	1,511.00 0.00
69-883-00	Social Services Expense>Other Benefits	11,151.00	RJE - 3	(11,151.00) (11,151.00)	0.00
70-177-00	Dietary Expense>Supplements	19,914.00	1.02 - 0	(11,101.00)	19,914.00
70-177-00	Dietary Expense>Food	194,287.00			194,287.00
70-178-34	Dietary Expense>Food>COVID19	66.00			66.00
70-178-38	Dietary Expense>Food>Strike	788.00			788.00
70-183-00	Dietary Expense>Supplies	24,192.00			24,192.00
70-183-34	Dietary Expense>Supplies>COVID19	666.00			666.00
70-207-00	Dietary Expense>Repairs & Maint	2,487.00			2,487.00
70-811-80	Dietary Expense>Director>Wages	53,403.00			53,403.00 (869.00)
70-811-92	Dietary Expense> Aide> Wages	(869.00) 271,948.00			271,948.00
70-831-80 70-831-92	Dietary Expense>Aide>Wages Dietary Expense>Aide>PTO Accrual	(2,361.00)			(2,361.00)
70-831-92	Dietary Expense>Cook>Wages	144,161.00			144,161.00
70-832-92	Dietary Expense>Cook>PTO Accrual	149.00			149.00
70-880-00	Dietary Expense>Payroll Taxes	41,734.00			41,734.00
70-881-00	Dietary Expense>Workers Comp	18,738.00			18,738.00
70-882-00	Dietary Expense>Health Insurance	12,962.00			12,962.00
70-883-00	Dietary Expense>Other Benefits	95,717.00		(95,717.00)	0.00
74 470 00		4 202 00	RJE - 3	(95,717.00)	1,203.00
71-178-00 71-179-00	Activity Expense>Food Activity Expense>Barber & Beauty	1,203.00 20.00			20.00
71-179-00	Activity Expense>Barber & Beauty Activity Expense>Supplies	4,215.00			4,215.00
71-183-34	Activity Expense-Supplies-COVID19	64.00			64.00
71-202-00	Activity Expense>Resident Missing Items	175.00			175.00
71-700-00	Activity Expense>Contracted Service	2,295.00			2,295.00
71-811-80	Activity Expense>Director>Wages	45,112.00			45,112.00
71-811-92	Activity Expense>Director>PTO Accrual	455.00			455.00
71-831-80	Activity Expense>Aide>Wages	44,483.00			44,483.00
71-831-92	Activity Expense>Aide>PTO Accrual	29.00			29.00
71-880-00	Activity Expense>Payroll Taxes	8,100.00 3,602.00			8,100.00 3,602.00
71-881-00	Activity Expense>Workers Comp	2,492.00			2,492.00
71-882-00 71-883-00	Activity Expense>Health Insurance Activity Expense>Other Benefits	18,650.00		(18,650.00)	0.00
7 1-000-00	Activity Expenses office Denonits	10,000.00	RJE - 3	(18,650.00)	3.00
72-183-00	Housekeeping Expense>Supplies	15,359.00			15,359.00
72-183-34	Housekeeping Expense>Supplies>COVID19	234.00			234.00
72-831-80	Housekeeping Expense>Aide>Wages	281,098.00			281,098.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	4,255.00			4,255.00

		ABI	IF Dof-#	D.IE	FINAL
Account	Description	ADJ 9/30/2021	JE Ref#	RJE	FINAL 9/30/2021
70 400 00	Lauradina Francisco Compilina				1,183.00
73-183-00 73-700-00	Laundry Expense>Supplies Laundry Expense>Contracted Service	1,183.00 2,852.00			2,852.00
73-700-00	Laundry Expense>Contracted Service Laundry Expense>Contracted Service>COVID19	101,980.00			101,980.00
73-831-80	Laundry Expense>Contracted Service>COVID19	99,315.00			99,315.00
73-831-92	Laundry Expense>Aide>PTO Accrual	4,303.00			4,303.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	34,808.00			34,808.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	15,620.00			15,620.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	10,798.00			10,798.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	79,567.00		(79,567.00)	0.00
	, , ,		RJE - 3	(79,567.00)	
75-183-00	Maintenance Expense>Supplies	5,186.00			5,186.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	769.00			769.00
75-205-00	Maintenance Expense>Sanitation & Incineration	27,899.00			27,899.00
75-207-00	Maintenance Expense>Repairs & Maint	20,576.00			20,576.00
75-217-00	Maintenance Expense>Extermination	1,421.00			1,421.00
75-218-00	Maintenance Expense>Snow Removal	17,600.00			17,600.00
75-219-00	Maintenance Expense>Landscaping	11,450.00			11,450.00
75-220-00	Maintenance Expense>Fire Drill	5,434.00		(45.022.00)	5,434.00
75-700-00	Maintenance Expense>Contracted Service	17,073.00	RJE - 8	(15,922.00) (15,922.00)	1,151.00
75 700 24	Maintenance Eveness Contracted Consists COVID10	2,765.00	KJE - 0	(15,922,00)	2,765.00
75-700-34	Maintenance Expense>Contracted Service>COVID19	60,986.00			60,986.00
75-811-80 75-811-92	Maintenance Expense>Director>Wages Maintenance Expense>Director>PTO Accrual	681.00			681.00
75-811-92 75-829-80	Maintenance Expense>Staff>Wages	28,918.00			28,918.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	865.00			865.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00			5,000.00
75-838-80	Maintenance Expense>Security Desk>Wages	90,457.00			90,457.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(731.00)			(731.00)
75-880-00	Maintenance Expense>Payroll Taxes	16,253.00			16,253.00
75-881-00	Maintenance Expense>Workers Comp	7,240.00			7,240.00
75-882-00	Maintenance Expense>Health Insurance	5,002.00			5,002.00
75-883-00	Maintenance Expense>Other Benefits	36,951.00		(36,951.00)	0.00
			RJE - 3	(36,951.00)	
76-227-00	Utility Expense>Gas	50,519.00			50,519.00
76-228-00	Utility Expense>Electric	85,141.00			85,141.00
76-229-00	Utility Expense>Water/Sewer	94,326.00			94,326.00 529,178.00
80-101-00	Admin Expense>Provider Tax	529,178.00 73,433.00			73,433.00
80-162-00 80-163-00	Admin Expense>Insurance - General Liability & Other Admin Expense>Insurance - EPLI	1,910.00			1,910.00
80-164-00	Admin Expense>Surety Bond	273.00			273.00
80-165-00	Admin Expenses Surety Bond Admin Expenses Insurance - Property	13,757.00			13,757.00
80-183-00	Admin Expense>Supplies	10,853.00			10,853.00
80-183-34	Admin Expense>Supplies>COVID19	12.00			12.00
80-183-38	Admin Expense>Supplies>Strike	385.00			385.00
80-208-00	Admin Expense>Equip-Rental	2,600.00			2,600.00
80-208-34	Admin Expense>Equip-Rental>COVID19	33.00			33.00
80-209-00	Admin Expense>Postage	910.00			910.00
80-209-34	Admin Expense>Postage>COVID19	5.00			5.00
80-210-00	Admin Expense>Internet	2,100.00			2,100.00
80-230-00	Admin Expense>Data Processing	63,502.00		(4 555 00)	63,502.00
80-231-00	Admin Expense>Telephone	12,765.00	DIE 0	(1,555.00)	11,210.00
00 000 00	Admin Francis Cable TV	6 005 00	RJE - 2	(1,555.00)	6,825.00
80-232-00	Admin Expense>Cable TV Admin Expense>Seminars	6,825.00 86.00			86.00
80-233-00		795.00		110.00	905.00
80-234-00	Admin Expense>Licenses	785.00	RJE - 6	110.00	303.00
80-235-00	Admin Expense>Dues & Subscriptions	285.00	1.0L - 0	(285.00)	0.00
00-200-00	Admin Expense- Dees & Odesenptions	200.00	RJE - 6	(285.00)	0.00
80-236-00	Admin Expense>Travel	2,061.00	= 0	(40.00)	2,021.00
55 200 00		_,	RJE - 11	(40.00)	
80-236-04	Admin Expense>Travel>Allowable	2,749.00		, ,	2,749.00
	•	•			

Account	Description	ADJ	JE Ref#	RJE	FINAL
ESW SEL		9/30/2021			9/30/2021
80-236-34	Admin Expense>Travel>COVID19	19.00			19.00
80-236-38	Admin Expense>Travel>Strike	20,574.00			20,574.00
80-237-00	Admin Expense>Meals & Ent	66.00			66.00
80-238-00	Admin Expense>Legal Fees	3,333.00		22,964.00	26,297.00
			RJE - 5	23,124.00	
			RJE - 7	(160.00)	
80-238-34	Admin Expense>Legal Fees>COVID19	22.00			22.00
80-239-00	Admin Expense>Accounting Fees	73,219.00		(56,240,00)	16,979.00
			RJE - 4	(56,400.00)	
			RJE - 7	160.00	0.000.00
80-239-34	Admin Expense>Accounting Fees>COVID19	2,338.00		00 070 00	2,338.00
80-240-00	Admin Expense>Professional Fees	142,209.00	D.I. 4	33,276.00	175,485.00
			RJE - 4	56,400.00	
00 040 04	Admin Francisco Desfersional Francisco COV/ID40	0.000.00	RJE - 5	(23,124.00)	9 000 00
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00 20,176.00			8,000.00 20,176.00
80-242-00 80-243-00	Admin Expense>Fines, Penalties & Settlements Admin Expense>Late Fees	(6,102.00)			(6,102.00)
80-244-00	Admin Expense>Bank Fees	50,311.00			50,311.00
80-245-38	Admin Expense>Background Checks>Strike	2,265.00			2,265.00
80-247-00	Admin Expense>Background Checks>Strike Admin Expense>Corporate Tax	160.00			160.00
80-247-00	Admin Expense>Corporate Tax Admin Expense>Recruiting	992.00			992.00
80-250-00	Admin Expense>Nectitaling & Advertising	17,011.00			17,011.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	(816.00)			(816.00)
80-251-00	Admin Expense>Bad Debt	15,491.00			15,491.00
80-700-00	Admin Expense>Contracted Service	18,012.00		15,922.00	33,934.00
			RJE - 8	15,922.00	
80-700-34	Admin Expense>Contracted Service>COVID19	285.00			285.00
80-811-80	Admin Expense>Director>Wages	100,956.00			100,956.00
80-839-80	Admin Expense>Admissions>Wages	65,709.00			65,709.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(688.00)			(688.00)
80-840-80	Admin Expense>Business Office>Wages	54,729.00			54,729.00
80-840-92	Admin Expense>Business Office>PTO Accrual	91.00			91.00
80-842-80	Admin Expense>Marketing>Wages	36,349.00			36,349.00
80-880-00	Admin Expense>Payroll Taxes	22,969.00			22,969.00
80-881-00	Admin Expense>Workers Comp	10,322.00			10,322.00
80-882-00	Admin Expense>Health Insurance	7,138.00		(50 510 00)	7,138.00
80-883-00	Admin Expense>Other Benefits	52,746.00	DIE 0	(52,746.00)	0.00
00 005 00	Advis Essesses Flood	109.00	RJE - 3	(52,746.00)	109.00
80-885-00 85-200-79	Admin Expense>Flood	0.00		30,369.00	30,369.00
05-200-79	Employee Benefits Expense>Training Fund>Union	0.00	RJE - 3	30,369.00	30,309.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	NOL - O	3,191.00	3,191.00
03-243-00	Employee Belieffs Expenses Background Officials	0.00	RJE - 3	3,191.00	0,101.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00	1102 0	233,021.00	233,021.00
00 200 70	Zimployee Zeneme Zipenee i eneme	0.00	RJE - 3	233,021.00	
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		671,561.00	671,561.00
** -** : -	,,		RJE - 3	671,561.00	
91-121-00	Property Expense>Rent	180,000.00			180,000.00
91-161-00	Property Expense>RE Taxes	78,858.00			78,858.00
91-261-00	Property Expense>Personal Prop Taxes	6,716.00			6,716.00
92-000-00	Depreciation Expense	66,846.00			66,846.00
93-000-00	Amortization Expense	3,481.00			3,481.00
94-000-00	Interest Expense	25,647.00			25,647.00
98-999-99	Prior Period Adjustment	(25,602,00)			(25,602.00)
Marcum 101	Dentist	0.00		4,920.00	4,920.00
			RJE - 1	4,920.00	
Marcum 102	Cell Phone	0.00		1,595.00	1,595.00
			RJE - 2	1,555.00	
	F		RJE - 11	40.00	054.00
Marcum 111	Employee Food	0.00	DIE 3	951.00	951.00
			RJE - 3	951.00	

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2021			9/30/2021
Marcum 112	Employee Relations	0.00		4,117.00	4,117.00
			RJE - 3	4,117.00	
Marcum 113	Allowable Party	0.00		1,763.00	1,763.00
			RJE - 3	1,763.00	
Marcum 114	Discriminatory Bonus	0.00		9,971.00	9,971.00
			RJE - 3	9,971.00	
Marcum 115	Subscriptions	0.00		175.00	175.00
			RJE - 6	175.00	
Marcum 117	720 Tax Form	0.00			0.00
			RJE - 3	0.00	
Marcum 119	Indirect COVID Expense	0.00		165.00	165.00
			RJE - 3	165.00	
Marcum 120	Admin&General>COVID Related Expense	0.00		1,975.00	1,975.00
			RJE - 3	1,975.00	
Marcum 121	Dietician	0.00		52,171.00	52,171.00
			RJE - 1	52,171.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client:

Regal Care Management Medicaid - RegalCare at West Haven, LLC

Engagement: Period Ending: 9/30/2021 A.01 - TB-CCNH Trial Balance:

Trial Balance:	A.01 - TB-CCNH				
Workpaper:	A.03 - Grouping Report				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2021		9/30/2021	9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	100,956.00	_	0,00	100,956.00
Subtotal [2]	Administrators	100,956.00	-	0.00	100,956.00
Subgroup : [4]	Other Administrative Salaries			0.00	00 457 00
75-838-80	Maintenance Expense>Security Desk>Wages	90,457.00		0.00	90,457.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	(731.00)		0.00	(731.00)
80-840-80	Admin Expense>Business Office>Wages	54,729.00		0.00	54,729.00
80-840-92	Admin Expense>Business Office>PTO Accrual	91.00		0.00	91.00
Subtotal [4]	Other Administrative Salaries	144,546.00		0.00	144,546.00
Subgroup : [5B]	Food Service Supervisor	50.100.00		0.00	E0 400 00
70-811-80	Dietary Expense>Director>Wages	53,403.00		0.00	53,403.00
70-811-92	Dietary Expense>Director>PTO Accrual	(869.00)	-	0.00	(869.00)
Subtotal [5B]	Food Service Supervisor	52,534.00	-	0.00	52,534.00
	m				
Subgroup : [5C]	Dietary Workers	274 049 00		0.00	271,948.00
70-831-80	Dietary Expense>Aide>Wages	271,948.00			
70-831-92	Dietary Expense>Aide>PTO Accrual	(2,361,00)		0.00	(2,361,00)
70-832-80	Dietary Expense>Cook>Wages	144,161.00		0.00	144,161,00
70-832-92	Dietary Expense>Cook>PTO Accrual	149.00	-	0.00	149,00
Subtotal [5C]	Dietary Workers	413,897.00	-	0.00	413,897.00
0	Otto Harris I and the Market				
Subgroup : [6B]	Other Housekeeping Workers	204 000 00		0.00	281,098.00
72-831-80	Housekeeping Expense>Aide>Wages	281,098.00		0.00	4,255.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	4,255.00 285,353.00	-	0.00	285,353.00
Subtotal [6B]	Other Housekeeping Workers	200,303.00		0.00	200,000.00
Cubaraus (7A)	Engineer or Chief of Maintenance				
Subgroup : [7A] 75-811-80	Maintenance Expense>Director>Wages	60,986.00		0.00	60,986.00
75-811-80	Maintenance Expense>Director>PTO Accrual	681.00		0.00	681.00
	Engineer or Chief of Maintenance	61,667.00	-	0.00	61,667.00
Subtotal [7A]	Eligineer of Cities of Maintenance	01,007.00		0,00	
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	28,918.00		0.00	28,918.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	865.00		0.00	865.00
Subtotal [7B]	Other Maintenance Workers	29,783.00	-	0.00	29,783.00
oubtotal [1 b]			-		
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	99,315.00		0.00	99,315.00
73-831-92	Laundry Expense>Aide>PTO Accrual	4,303.00		0.00	4,303,00
Subtotal [8B]	Other Laundry Workers	103,618.00	-	0,00	103,618.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	86,265.00		0.00	86,265.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	115,175.00		0.00	115,175.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Acc	(931.00)	-	0.00	(931.00)
Subtotal [12A]	Director of Nurses/Assistant Director	200,509.00		0.00	200,509.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	150.00		0.00	150.00
60-808-92	Nursing Expense>RN>PTO Accrual	2,168.00		0.00	2,168.00
60-809-80	Nursing Expense>RN Supervisor>Wages	540,421.00		0.00	540,421,00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	2,106.00	<u></u>	0.00	2,106.00
Subtotal [12B1]	RNs - Direct Care	544,845.00		0.00	544,845.00
Subgroup : [12B2]	RNs - Administrative				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	78,709.00		0,00	78,709.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	562,00		0.00	562,00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	72,196,00		0.00	72,196.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	63,409.00		0.00	63,409.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Acc	63.00		0.00	63.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	479.00		0.00	479.00

61-825-80	Nursing Admin Expenses Unit Managers Wages	174.00		0.00	174.00
61-825-92 Subtotal [12B2]	Nursing Admin Expense>Unit Manager>PTO Accrual RNs - Administrative	(1,726.00) 213,866,00		0,00	(1,726,00) 213,866.00
Subtotal [12D2]	NAS - Maininistrative	213,000.00		0.00	210,000.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	1,030,514,00		0.00	1,030,514.00
60-805-92	Nursing Expense>LPN>PTO Accrual	11,582,00		0.00	11,582.00
Subtotal [12C1]	LPNs - Direct Care	1,042,096.00		0,00	1,042,096.00
0.1	814				
Subgroup : [12D] 60-801-80	Aides and Attendants Nursing Expense>CNA>Wages	1,206,541.00		0,00	1,206,541.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(118.00)		0.00	(118.00)
Subtotal [12D]	Aides and Attendants	1,206,423.00		0.00	1,206,423.00
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-	
Subgroup : [12H]	Recreation Workers				
71-811-80	Activity Expense>Director>Wages	45,112.00		0.00	45,112.00
71-811-92	Activity Expense>Director>PTO Accrual	455.00		0.00	455.00
71-831-80	Activity Expense>Aide>Wages	44,483,00		0.00	44,483.00
71-831-92	Activity Expense>Aide>PTO Accrual	29.00		0.00	29.00 90,079.00
Subtotal [12H]	Recreation Workers	90,079.00		0.00	90,079.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	53,071.00		0.00	53,071.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,377.00		0.00	1,377.00
Subtotal [12M]	Social Workers/Case Management	54,448.00		0.00	54,448.00
	,				
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	36,349.00		0.00	36,349.00
Subtotal [12N]	Marketing	36,349.00		0,00	36,349.00
Subgroup : [120]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	26,640.00		0,00	26,640.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Acc	(265.00)		0,00	(265.00)
80-839-80	Admin Expense>Admissions>Wages	65,709.00		0.00	65,709.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(688.00)		0.00	(688.00)
Subtotal [120]	Other	91,396.00		0.00	91,396.00
Total [10-A]	Salaries and Wages	4,672,365.00		0.00	4,672,365.00
Total [10-A]		4,672,365.00		0.00	4,672,365.00
Total [10-A] Group : [13-B]	Professional Fees	4,672,365.00		0.00	4,672,365.00
Total [10-A] Group : [13-B] Subgroup : [1]	Professional Fees Dietitian			=	;
Total [10-A] Group : [13-B]	Professional Fees	4,672,365.00	RJE - 1	52,171.00 52,171.00	4,672,365.00 52,171,00
Total [10-A] Group : [13-B] Subgroup : [1]	Professional Fees Dietitian		RJE - 1	52,171.00	;
Total [10-A] Group : [13-B] Subgroup : [1] Marcum 121	Professional Fees Dietitian Dietician	0.00	RJE - 1	52,171.00 52,171.00	52,171.00
Total [10-A] Group : [13-B] Subgroup : [1] Marcum 121	Professional Fees Dietitian Dietician	0.00	RJE - 1	52,171.00 52,171.00 52,171.00	52,171.00 52,171.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1]	Professional Fees Dietitian Dietician Dietitian	0.00		52,171.00 52,171.00 52,171.00 4,920.00	52,171.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101	Professional Fees Dietitian Dietician Dietitian Dentist Dentist	0.00 0.00 0.00	RJE - 1	52,171.00 52,171.00 52,171.00 4,920.00 4,920.00	52,171.00 52,171.00 4,920.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2]	Professional Fees Dietitian Dietician Dietitian Dentist	0.00		52,171.00 52,171.00 52,171.00 4,920.00	52,171.00 52,171.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist	0.00 0.00 0.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00	52,171.00 52,171.00 4,920.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subtotal [2]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist	0.00 0.00 0.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00	52,171.00 52,171.00 4,920.00 4,920.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist	0.00 0.00 0.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00	52,171.00 52,171.00 4,920.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service	0.00 0.00 0.00 0.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00	52,171.00 52,171.00 4,920.00 4,920.00 10,631.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service	0.00 0.00 0.00 0.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00	52,171.00 52,171.00 4,920.00 4,920.00 10,631.00
Total [10-A] Group: [13-B] Subgroup: [11] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense	0.00 0.00 0.00 10,631.00 196,694.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00	52,171.00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care	0.00 0.00 0.00 0.00 10,631.00 10,631.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00	52,171.00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care	0.00 0.00 0.00 10,631.00 196,694.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00	52,171.00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director	0.00 0.00 0.00 10,631.00 10,631.00 196,694.00 196,694.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-34	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19	0.00 0.00 0.00 10,631.00 196,694.00 196,694.00 36,000.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director	0.00 0.00 0.00 10,631.00 10,631.00 196,694.00 196,694.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-34	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19	0.00 0.00 0.00 10,631.00 196,694.00 196,694.00 36,000.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subtotal [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-34 Subtotal [8A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19 Medical Director	0.00 0.00 0.00 10,631.00 196,694.00 196,694.00 36,000.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 36,000.00 36,000.00 77,745.00
Total [10-A] Group: [13-B] Subgroup: [11] Marcum 121 Subtotal [1] Subtotal [2] Marcum 101 Subtotal [2] Subtotal [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-34 Subtotal [8A] Subgroup: [9A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19 Medical Director ST - Resident Care	0.00 0.00 0.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-34 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19 Medical Director ST - Resident Care ST Expense ST - Resident Care	0.00 0.00 0.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 36,000.00 36,000.00 77,745.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-34 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19 Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care	0.00 0.00 0.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00 0.00 0.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00 77,745.00
Total [10-A] Group: [13-B] Subgroup: [11] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-34 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19 Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care	0.00 0.00 0.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00 77,745.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00 0.00 0.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00 77,745.00 219,591.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-34 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19 Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care	0.00 0.00 0.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00 0.00 0.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00 77,745.00
Total [10-A] Group: [13-B] Subgroup: [1] Marcum 121 Subtotal [1] Subtotal [2] Subtotal [2] Subtotal [2] Subtotal [3] Subgroup: [5A] 65-700-00 Subtotal [5A] Subgroup: [8A] 61-750-34 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A]	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19 Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care OT - Resident Care	0.00 0.00 0.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00 77,745.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00 0.00 0.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00 77,745.00 219,591.00
Total [10-A] Group: [13-B] Subgroup: [11] Marcum 121 Subtotal [1] Subgroup: [2] Marcum 101 Subtotal [2] Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-34 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00	Professional Fees Dietitian Dietician Dietitian Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director>COVID19 Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care	0.00 0.00 0.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00 77,745.00		52,171.00 52,171.00 52,171.00 4,920.00 4,920.00 4,920.00 0.00 0.00 0.00 0.00 0.00 0.00	52,171,00 52,171.00 4,920.00 4,920.00 10,631.00 10,631.00 196,694.00 196,694.00 36,000.00 36,000.00 77,745.00 77,745.00 219,591.00

		00.440.00	RJE - 10	(86,955.00)	00.440.00
60-700-38 Subtotal [11A1]	Nursing Expense>Contracted Service>Strike RN's - Direct Care	88,446.00 261,624.00	9	(86,955.00)	88,446.00 174,669.00
Subgroup : [11B1] 60-700-19	LPN's - Direct Care Nursing Expense>Contracted Service>LPN	0.00		50,846.00	50,846.00
Subtotal [11B1]	LPN's - Direct Care	0.00	RJE - 10	50,846.00 50,846.00	50,846.00
Subgroup : [11C] 60-700-20	Aides Nursing Expense>Contracted Service>CNA	0.00	D.IE. 40	36,109.00	36,109.00
Subtotal [11C]	Aides	0.00	RJE - 10	36,109.00 36,109.00	36,109.00
Subgroup : [12] 60-206-00	Other Nursing Expense>Clinical Services	63,709.00		(57,091.00)	6,618.00
60-206-34	Nursing Expense>Clinical Services>COVID19	(165.00)	RJE - 1	(57,091,00) 0.00	(165,00)
60-212-00 68-700-34	Nursing Expense>Clinical Consultants Therapy Expense>Contracted Service>Covid19	18,000.00 2,000.00		0,00 0.00	18,000 00 2,000 00
Subtotal [12]	Other	83,544.00	9	(57,091.00)	26,453.00
Total [13-B]	Professional Fees	885,829.00		0.00	885,829.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1] 61-881-00	Workmen's Compensation Nursing Admin Expense>Workers Comp	129,393.00		0.00	129,393,00
69-881-00	Social Services Expense>Workers Comp	2,184.00		0.00	2,184 00
70-881-00	Dietary Expense>Workers Comp	18,738.00		0.00	18,738.00
71-881-00	Activity Expense>Workers Comp	3,602.00		0.00	3,602.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	15,620.00		0.00	15,620.00
75-881-00	Maintenance Expense>Workers Comp	7,240.00		0.00	7,240.00
80-881-00	Admin Expense>Workers Comp	10,322,00	-	0.00	10,322.00
Subtotal [1A1]	Workmen's Compensation	187,099.00	3	0.00	187,099.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	289,351.00		0.00	289,351.00
69-880-00	Social Services Expense>Payroll Taxes	4,875.00		0.00	4,875.00
70-880-00	Dietary Expense>Payroll Taxes	41,734.00		0.00	41,734.00
71-880-00	Activity Expense>Payroll Taxes	8,100.00		0.00	8,100.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	34,808,00 16,253,00		0.00	34,808.00 16,253.00
75-880-00 80-880-00	Maintenance Expense>Payroll Taxes Admin Expense>Payroll Taxes	22,969.00		0.00	22,969.00
Subtotal [1A4]	Social Security (FICA)	418,090.00		0.00	418,090.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	89,393.00		0.00	89,393,00
69-882-00	Social Services Expense>Health Insurance	1,511.00		0.00	1,511.00
70-882-00	Dietary Expense>Health Insurance	12,962.00		0.00	12,962.00
71-882-00	Activity Expense>Health Insurance	2,492,00		0.00	2,492.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	10,798.00 5,002.00		0.00 0.00	10,798.00 5,002.00
75-882-00 80-882-00	Maintenance Expense>Health Insurance Admin Expense>Health Insurance	7,138,00		0.00	7,138.00
85-260-79	Employee Benefits Expense>Welfare>Union	0,00		671,561.00	671,561.00
00 200 70	Zinployee Zerienie Zispenier Tenare einen		RJE - 3	671,561.00	
Subtotal [1A5]	Health Insurance	129,296.00		671,561.00	800,857.00
Subgroup : [1A7] 85-255-79	Pensions Employee Benefits Expense>Pension>Union	0.00	RJE - 3	233,021.00 233,021.00	233,021.00
Subtotal [1A7]	Pensions	0.00		233,021.00	233,021.00
Subgroup : [1A9] 61-883-00	Other Nursing Admin Expense>Other Benefits	662,302.00	DIE 3	(662,302.00)	0.00
69-883-00	Social Services Expense>Other Benefits	11,151.00	RJE - 3	(662,302.00) (11,151.00)	0.00
70-883-00	Dietary Expense>Other Benefits	95,717.00		(11,151.00) (95,717.00)	0.00
71-883-00	Activity Expense>Other Benefits	18,650.00	RJE-3	(95,717.00) (18,650.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	79,567.00	RJE - 3	(18,650,00) (79,567.00)	0.00

			RJE-3	(79,567-00)	
75-883-00	Maintenance Expense>Other Benefits	36,951.00	NOL - O	(36,951.00)	0.00
		0.005.00	RJE = 3	(36,951.00)	2 205 00
80-245-38 80-883-00	Admin Expense>Background Checks>Strike Admin Expense>Other Benefits	2,265.00 52,746.00		0.00 (52,746.00)	2,265.00 0.00
80-883-00	Admin Expenses Other Benefits	02,740.00	RJE - 3	(52,746.00)	0,00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		30,369.00	30,369.00
			RJE - 3	30,369.00	
85-245-00	Employee Benefits Expense>Background Checks	0,00	D.I.E. 0	3,191.00	3,191.00
Subtotal [1A9]	Other	959,349.00	RJE - 3	3,191.00 (923,524.00)	35,825.00
Suptoral [1A9]	Other	333,043.00		(020,024,00)	00,020,00
Subgroup : [1C]	Bad Debts				
80-251-00	Admin Expense>Bad Debt	15,491.00		0.00	15,491.00
Subtotal [1C]	Bad Debts	15,491.00		0.00	15,491.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	73,219.00		(56,240.00)	16,979.00
00-200-00	/ All III Expense- / toodarking food	70,210100	RJE - 4	(56,400.00)	
			RJE - 7	160.00	
80-239-34	Admin Expense>Accounting Fees>COVID19	2,338.00		0 00	2,338.00
Subtotal [1D]	Accounting and Auditing	75,557.00		(56,240.00)	19,317.00
Cubanaun i [4E]	Logal				
Subgroup : [1E] 80-238-00	Legal Admin Expense>Legal Fees	3,333.00		22,964.00	26,297.00
00-230-00	Admin Expenses Legal 1 des	0,000.00	RJE - 5	23,124.00	
			RJE - 7	(160,00)	
80-238-34	Admin Expense>Legal Fees>COVID19	22,00		0,00	22.00
Subtotal [1E]	Legal	3,355.00		22,964.00	26,319.00
	0.00				
Subgroup : [1G] 80-183-00	Office Supplies Admin Expense>Supplies	10,853.00		0.00	10,853.00
80-183-34	Admin Expense>Supplies>COVID19	12.00		0.00	12.00
80-183-38	Admin Expense>Supplies>Strike	385.00		0,00	385.00
80-208-00	Admin Expense>Equip-Rental	2,600.00		0.00	2,600.00
80-208-34	Admin Expense>Equip-Rental>COVID19	33.00		0.00	33.00
Subtotal [1G]	Office Supplies	13,883.00		0.00	13,883.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	12,765.00		(1,555.00)	11,210.00
00 201 00	, tattim Expositor Forepriorio	·=/·	RJE - 2	(1,555.00)	, y,
Subtotal [1H1]	Telephone and Telegraph	12,765.00		(1,555.00)	11,210.00
Subgroup : [1H2]	Cellular Phones and Beepers Cell Phone	0,00		1,595.00	1,595.00
Marcum 102	Cell Phone	0,00	RJE - 2	1,555.00	1,395.00
			RJE - 11	40,00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00		1,595.00	1,595.00
Subgroup : [1J]	Corporation Business Taxes	400.00		0.00	400.00
80-247-00	Admin Expense>Corporate Tax	160.00 160.00		0,00	160.00
Subtotal [1J]	Corporation Business Taxes	100,00		0.00	100,00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	529,178.00		0.00	529,178.00
Subtotal [1K3]	Resident Day User Fee	529,178.00		0.00	529,178.00
T-1-1 ME1	Formation Colorate Salarian	2 244 222 00		(52,178.00)	2,292,045.00
Total [15]	Expenditures Other than Salaries	2,344,223.00		(52,178.00)	2,232,043.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin	n, and General			
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	309.00		0.00	309.00
80-237-00	Admin Expense>Meals & Ent	66,00		0.00	66.00
Subtotal [1]	Resident Travel and Entertainment	375.00		0.00	375.00
Cubarour : F21	Holiday Partice for Staff				
Subgroup : [2] Marcum 113	Holiday Parties for Staff Allowable Party	0,00		1,763.00	1,763.00
	· marriage is stry		RJE - 3	1,763.00	.,
Subtotal [2]	Holiday Parties for Staff	0.00		1,763.00	1,763.00
Subgroup : [4]	Employee Travel	0.001.00		(40.00)	0.004.00
80-236-00	Admin Expense>Travel	2,061.00		(40.00)	2,021.00

Martin Episense/Teach-Dilaboration 2,746.00 2,746.00 2,000 2,746.00 2,000				RJE - 11	(40.00)	
Section Martin Depomes Prace Strike School Scho	80-236-04	Admin Expense>Travel>Allowable	2,749.00		0.00	2,749,00
Subgroup	80-236-34	Admin Expense>Travel>COVID19	19.00		0.00	19.00
Subgroup	80-236-38	Admin Expense>Travel>Strike	20,574.00			
Section Nursing Exponser-Transing & Education Section Sect	Subtotal [4]	Employee Travel	25,403.00		(40.00)	25,363.00
	Subgroup : [5]	Education Expense				
Marcian Marc	60-204-00	Nursing Expense>Training & Education	504.00		0.00	504.00
Subproper Mart Ma	60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00			
Subproproproproproproproproproproproproprop	80-233-00	Admin Expense>Seminars				
Section Adventing Help Wanted 1920 1	Subtotal [5]	Education Expense	1,742.00	-	0.00	1,742.00
Subgroup [M1]	Subgroup : [M1]	Advertising Help Wanted				
Subproper Mar Subscription Marketining Marketini	80-249-00	Admin Expense>Recruiting	992.00	_		
80-250-00 Admin Experises-Markefling A Advertising COVID19 (2016.00) 7.7011.00 (2016.00) 0.000 (16,198.00) 17.011.00 (2016.00) 0.000 (16,198.00) 18.000 (16,198.00) 0.000 (16,198.00) 18.000 (16,198.00) 0.000 (16,198.00) 18.000 (16,198.00) 0.000 (16,198.00) 18.000 (16,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.000 (17,198.00) 0.0	Subtotal [M1]	Advertising Help Wanted	992.00		0.00	992.00
Subbriate Marie	Subgroup : [M3]	Advertising Other				
Substrotal [M3] Advertising Other 16,198.00 0.00 16,198.00 Subsproup: [M7] Postage 910.00 0.00 5.00 80-209-03 Admin Expense-Postage PoVID19 5.00 0.00 5.00 Subsproup: [M8] Dues and Membership Fees to Professional Associations 285.00 RJE -6 (285.00) 0.00 Subsproup: [M8] Dues and Membership Fees to Professional Associations 285.00 RJE -6 (285.00) 0.00 Subsproup: [M8] Subscriptions 285.00 RJE -6 175.00 176.00 Subproup: [M8] Subscriptions 0.00 RJE -6 175.00 176.00 Subproup: [M1] Subscriptions 0.00 RJE -6 175.00 176.00 Subproup: [M1] Services Provided by Contract 2 0.00 2.100.00 176.00 Subproup: [M1] Services Provided by Contract 2 0.00 0.00 2.100.00 80-240-00 Admin Expense-Professional Fees 18,00 0.00 0.00 3.036.00 80-240-00	80-250-00	Admin Expense>Marketing & Advertising	17,011.00		0,00	17,011.00
	80-250-34	Admin Expense>Marketing & Advertising>COVID19	(816.00)		0.00	(816.00)
80.286.00 Admin Expense-Postagee COVID19 5.00	Subtotal [M3]	Advertising Other	16,195.00	_	0.00	16,195.00
80.286.00 Admin Expense-Postagee COVID19 5.00	Subaroup : [M7]	Postage				
South Sout		-	910,00		0.00	91000
Subgroup : [M5] Dues and Membership Fees to Professional Associations 285.00 RJE - 6 (285.00) (285			5.00		0.00	5.00
Subtotal [M8]			915.00		0.00	915.00
Subtotal [M8]						
Subtotal [M8] Dues and Membership Fees to Professional Asso 285.00 RJE - 6 (285.00) 0.00 Subgroup : [M9] Subscriptions 0.00 RJE - 6 175.00 175.00 Subtotal [M9] Subscriptions 0.00 RJE - 6 175.00 175.00 Subgroup : [M11] Services Provided by Contract 2.100.00 Admin Expense-Internet 2.100.00 3.00 63,502.00 80-240-00 Admin Expense-Professional Fees 142,209.00 RJE - 5 (32,10.00) 63,502.00 80-240-01 Admin Expense-Professional Fees 142,209.00 RJE - 5 (32,14.00) 63,502.00 80-240-02 Admin Expense-Professional Fees 180,12.00 RJE - 5 (32,14.00) 75,485.00 80-240-03 Admin Expense-Professional Fees 80,000.00 RJE - 5 (32,14.00) 80,000.00 80-240-04 Admin Expense-Professional Fees 80,000.00 RJE - 5 (32,14.00) 90,000 80-240-03 Admin Expense-Professional Fees 20,100.00 RJE - 5 (32,14.00) 90,000 20,000 20,0		· ·			(285.00)	0.00
Subtotal [M8] Dues and Membership Fees to Professional Asso 285.00 (285.00) (285.00) 0.00 Subgroup: [M9] Marcum 115 Subscriptions 0.00 RJE-6 175.00 175.00 Subtotal [M9] Subscriptions 0.00 RJE-6 175.00 175.00 Subgroup: [M11] Services Provided by Contract 8.02-10.00 Admin Expense-Internet 2.100.00 0.00 2.100.00 80-230-00 Admin Expense-Patale Processing 68.502.00 RJE-4 56.00.00 67.505.00 80-240-00 Admin Expense-Professional Fees 142.209.00 RJE-4 56.00.00 8.000.00 80-240-34 Admin Expense-Professional Fees>COVID19 8.000.00 RJE-4 56.00.00 8.000.00 80-20-34 Admin Expense-Contracted Service COVID19 8.000.00 RJE-8 15.922.00 33.340.00 80-70-03-4 Admin Expense-Contracted Service COVID19 285.00 RJE-8 15.922.00 38.000.00 80-24-00 Admin Expense-Fines Penalties & Selltements 795.00 RJE-8 110.00 905.00 <	80-235-00	Admin Expense>Dues & Subscriptions	265 00	R.IF - 6		0.00
Marcum 1151 Subscriptions 0.00 RJE-6 175.00 175.00 Subtotal [M9] Subscriptions 0.00 RJE-6 175.00 176.00 Subgroup: [M11] Services Provided by Contract 2.100.00 Admin Expense/Plate Processing 2.100.00 0.00 2.100.00 80-240-00 Admin Expense/Parfocessinal Fees 142,209.00 RJE-4 56,400.00 175,485.00 80-240-30 Admin Expense>Professional Fees 180,000 RJE-5 (23,124.00) 3.000.00 80-240-34 Admin Expense>Professional Fees 180,120.00 RJE-8 15,922.00 3.093.00 80-700-34 Admin Expense>Contracted Service>COVID19 285.00 RJE-8 15,922.00 3.093.00 Subgroup: [M13] Other TSPE-8 110.00 285.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00	Subtotal [M8]	Dues and Membership Fees to Professional Asso	285.00	1102 0		0.00
Marcum 1151 Subscriptions 0.00 RJE-6 175.00 175.00 Subtotal [M9] Subscriptions 0.00 RJE-6 175.00 176.00 Subgroup: [M11] Services Provided by Contract 2.100.00 Admin Expense/Plate Processing 2.100.00 0.00 2.100.00 80-240-00 Admin Expense/Parfocessinal Fees 142,209.00 RJE-4 56,400.00 175,485.00 80-240-30 Admin Expense>Professional Fees 180,000 RJE-5 (23,124.00) 3.000.00 80-240-34 Admin Expense>Professional Fees 180,120.00 RJE-8 15,922.00 3.093.00 80-700-34 Admin Expense>Contracted Service>COVID19 285.00 RJE-8 15,922.00 3.093.00 Subgroup: [M13] Other TSPE-8 110.00 285.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00 285.00 0.00						
Subtotal [M9] Subscriptions 0.00 RJE - 8 175.00 176.00 Subgroup: [M11] Sevices Provided by Contract Subgroup: [M11] 0.00 2,100.00 0.00 2,100.00 0.00 0.210.00 0.00 0.210.00 0.00 0.210.00 2.00 0.00 2.00 0.00 2.00 0.00 0.00 0.00 0.00 0.00 2.00 0.00 2.00 0.00 2.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <t< td=""><td></td><td>·</td><td>0.00</td><td></td><td>175.00</td><td>175.00</td></t<>		·	0.00		175.00	175.00
Substrola [M9] Subscriptions 0.00 175.00 175.00 175.00 Subgroup: [M11] 80-210-00 Admin Expenses-Internet 80-210-00 Admin Expenses-Internet 80-230-00 Admin Expenses-Internet 80-230-00 Admin Expenses-Parlessional Fees 142,209.00 B0-240-00 Admin Expenses-Parlessional Fees 142,209.00 B0-240-00 Admin Expenses-Parlessional Fees 142,209.00 RUE-5 (23.124.00) 32.76.00 Admin Expenses-Parlessional Fees 142,209.00 RUE-5 (23.124.00) 33.276.00 Admin Expenses-Parlessional Fees 142,209.00 RUE-5 (23.124.00) 30.00.00 B0.00.00 B0.00 B	Walcall 110	Cabbonphono	0,00	RJE - 6		
0-21-0-00	Subtotal [M9]	Subscriptions	0.00			175.00
80-210-00 Admin Expense>Internet 2,100.00 (63,502.00) 3,000 (63,502.00) 3,000 (63,502.00) 63,502.00 (63,502.00) 3,000 (63,502.00) 63,502.00 (63,502.00) 3,000 (63,502.00) 63,502.00 (63,502.00) 3,000 (75,465.00) 175,485.00 185,00 <td>Subaroup : [M11]</td> <td>Services Provided by Contract</td> <td></td> <td></td> <td></td> <td></td>	Subaroup : [M11]	Services Provided by Contract				
80-230-00 80-240-00 80-240-00 Admin Expense-Professional Fees 63,502.00 142,209.00 RJE-4 33,276.00 33,276.00 (23,124.00) 175,485.00 175,485.00 80-240-34 80-240-34 Admin Expense-Professional Fees>COVID19 80-270-00 Admin Expense-Contracted Service (20 VID19) 80-700-34 Admin Expense-Contracted Service (20 VID19) 80-700-34 Admin Expense-Contracted Service (20 VID19) 80-234-00 Admin Expense-Contracted Service (20 VID19) 80-234-00 Admin Expense-Licenses RJE-8 80-234-00 Admin Expense-Fines, Penaltiles & Settlements 795.00 RJE-6 80-242-00 Admin Expense-Fines, Penaltiles & Settlements 20,176.00 RJE-6 80-242-00 Admin Expense-Fines, Penaltiles & Settlements 20,176.00 RJE-6		•	2,100.00		0.00	2,100.00
80-240-00 Admin Expense>Professional Fees			63,502.00		0.00	63,502.00
RJE-5 C3124.00 RJE-5 C3124.00 RJE-5 RJE-5 C3124.00 RJE-5 RJ			142,209.00		33,276.00	175,485.00
80-240-34 80-700-00 Admin Expense>Professional Fees>COVID19 8,000,00 18,012.00 15,922.00 15,922.00 8,000,00 3,934.00 80-700-34 Subtotal [M11] Admin Expense>Contracted Service> COVID19 285.00 234,108.00 0.00 49,198.00 285.00 285.00 Subtotal [M11] Other Services Provided by Contract 795.00 110.00 RJE -6 110.00 110.00 905.00 80-234-00 Admin Expense>Licenses 795.00 RJE -6 110.00 110.00 905.00 80-242-00 Admin Expense>Fines, Penalties & Settlements 20,176.00 20,311.00 0.00 0.00 0.00 50,311.00 0.00 80-242-00 Admin Expense>Fines, Penalties & Settlements 20,176.00 0.00 0.00 0.00 50,311.00 0.00 80-242-00 Admin Expense>Fines, Penalties & Settlements 20,176.00 0.00 0.00 0.00 50,311.00 0.00 80-242-00 Admin Expense>Flood 109.00 0.00 951.00 0.00 951.00 0.00 80-242-00 Admin Expense>Flood 109.00 0.00 951.00 0.00 951.00 0.00 Marcum 112 Employee Relations 0.00 0.00 8,12-3 0.00 9,971.00 0.00 9,971.00 0.00 9,971.00 0.00 S		·		RJE-4	56,400.00	
80-700-00 Admin Expense>Contracted Service 18,012.00 RJE =8 15,922.00 33,934.00 80-700-34 Admin Expense>Contracted Service>COVID19 285.00 0.00 285.00 Subtotal [M11] Services Provided by Contract 234,108.00 49,198.00 283,306.00 Subgroup: [M13] Other Total [M1] 110.00 905.00 80-234-00 Admin Expense>Licenses 795.00 RJE - 6 110.00 905.00 80-242-00 Admin Expense>Flines, Penalties & Selliements 20,176.00 0.00 20,176.00 80-242-00 Admin Expense>Flines, Penalties & Selliements 20,176.00 0.00 20,176.00 80-242-00 Admin Expense>Flines, Penalties & Selliements 20,176.00 0.00 20,176.00 80-242-00 Admin Expense>Flines, Penalties & Selliements 20,176.00 0.00 0.00 20,176.00 80-242-00 Admin Expense>Flood 109.00 0.00 0.00 109.00 80-242-00 Admin Expense>Flood 0.00 951.00 951.00 Marcum 111 Employee Relat				RJE - 5	(23,124.00)	
80-700-34 Admin Expense>Contracted Service>COVID19 28.0.0 0.0.0 285.00 Subtotal [M11] Services Provided by Contract 234,108.00 49,198.00 283,306.00 280,306.00 283,306.00 280,3	80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00		0.00	00.000,8
80-700-34 Subtotal [M11] Admin Expense>Contracted Service>COVID19 285.00 0.00 285.00 285.00 285.00 285.00 285.00 285.00 285.306.00	80-700-00	Admin Expense>Contracted Service	18,012.00		15,922.00	33,934.00
Subtotal [M11] Services Provided by Contract 234,108.00 49,198.00 283,306.00 Subgroup: [M13] Other Total [16] 110.00 905.00 80-234-00 Admin Expense>Fines, Penalties & Settlements 20,176.00 RJE - 6 110.00 20,176.00 80-242-00 Admin Expense>Fines, Penalties & Settlements 20,176.00 0.00 20,176.00 80-244-00 Admin Expense>Bank Fees 50,311.00 0.00 50,311.00 80-285-00 Admin Expense>Flood 109.00 951.00 109.00 Marcum 111 Employee Food 0.00 RJE - 3 951.00 951.00 Marcum 112 Employee Relations 0.00 RJE - 3 9,971.00 4,117.00 Marcum 114 Discriminatory Bonus 0.00 RJE - 3 9,971.00 9,971.00 Marcum 120 Admin&General>COVID Related Expense 0.00 1,975.00 1,975.00 Subtotal [M13] Other 71,391.00 71,391.00 67,935.00 419,341.00 Group: [18] Expenditures Other than Salaries (cont'd) - Admir <td></td> <td></td> <td></td> <td>RJE = 8</td> <td></td> <td></td>				RJE = 8		
Subgroup : [M13] Other 795.00 110.00 905.00 80-234-00 Admin Expense>Licenses 795.00 RJE - 6 110.00 905.00 80-242-00 Admin Expense>Fines, Penalties & Settlements 20,176.00 0.00 20,176.00 80-244-00 Admin Expense>Flood 109.00 0.00 50,311.00 80-885-00 Admin Expense>Flood 109.00 0.00 951.00 Marcum 111 Employee Food 0.00 8,170.00 951.00 Marcum 112 Employee Relations 0.00 8,117.00 4,117.00 Marcum 114 Discriminatory Bonus 0.00 8,185.3 9,971.00 9,971.00 Marcum 120 Admin&General>COVID Related Expense 0.00 1,975.00 1,975.00 Subtotal [M13] Other 71,391.00 71,391.00 71,724.00 88,515.00 Group : [18] Expenditures Other than Salaries (cont'd) - Admir 351,406.00 67,935.00 419,341.00 Group : [18] Dietary Expense>Food 194,287.00 0.00 19,914.00		· ·				
80-234-00 Admin Expense>Licenses 795.00 RJE - 6 110.00 905.00 80-242-00 Admin Expense>Fines, Penalties & Settlements 20,176.00 0.00 20,176.00 80-242-00 Admin Expense>Bank Fees 50,311.00 0.00 50,311.00 80-885-00 Admin Expense>Flood 0.00 951.00 109.00 Marcum 111 Employee Food 0.00 87JE - 3 951.00 951.00 Marcum 112 Employee Relations 0.00 RJE - 3 4,117.00 4,117.00 Marcum 114 Discriminatory Bonus 0.00 8,7E - 3 9,971.00 9,971.00 Marcum 120 Admin&General>COVID Related Expense 0.00 RJE - 3 1,975.00 1,975.00 Subtotal [M13] Other 71,391.00 17,124.00 88,515.00 Total [16] Expenditures Other than Salaries (cont'd) - Admir 351,406.00 67,935.00 419,341.00 Group : [18] Dietary Expense>Food 19,914.00 0.00 19,914.00 70-177-00 Dietary Expense>Food 19,914.00	Subtotal [M11]	Services Provided by Contract	234,108.00		49,198.00	283,306.00
80-242-00 Admin Expense>Fines, Penalties & Settlements 20,176,00 0.00 20,176.00 80-244-00 Admin Expense>Bank Fees 50,311,00 0.00 50,311.00 80-885-00 Admin Expense>Bank Fees 50,311,00 0.00 0.00 50,311.00 80-885-00 Admin Expense>Flood 109,00 0.00 951.00 9	Subgroup : [M13]	Other				
80-242-00 Admin Expense>Fines, Penalties & Setllements 20,176,00 0.00 20,176,00 80-244-00 Admin Expense>Bank Fees 50,311,00 0.00 50,311,00 80-885-00 Admin Expense>Flood 109,00 0.00 109,00 Marcum 111 Employee Food RJE -3 951,00 951,00 Marcum 112 Employee Relations 0.00 RJE -3 4,117,00 4,117,00 Marcum 114 Discriminatory Bonus 0.00 RJE -3 9,971,00 9,971,00 Marcum 120 Admin&General>COVID Related Expense 0.00 RJE -3 1,975,00 1,975,00 Subtotal [M13] Other 71,391,00 RJE -3 1,975,00 31,775,00 Forum : [18] Expenditures Other than Salaries (cont'd) - Admir 351,406,00 67,935,00 419,341,00 Group : [18] Dietary Basis for Allocation of Costs Subgroup : [2A1] Raw Food 0.00 19,914,00 70-177-00 Dietary Expense>Supplements 19,914,00 0.00 19,914,00 70-178-34 Dietary Expense>Food > COV	80-234-00	Admin Expense>Licenses	795.00			905,00
80-244-00 Admin Expense>Bank Fees 50,311,00 0.00 109.00 109.00				RJE - 6		4=
80-885-00 Admin Expense>Flood 109,00 0.00 109,00 951.00 951.00 951.00 951.00 951.00 951.00 951.00 951.00 951.00 951.00 951.00 951.00 951.00 4,117.00 4,117.00 4,117.00 4,117.00 4,117.00 4,117.00 9,971.00 9,971.00 9,971.00 9,971.00 9,971.00 9,971.00 9,971.00 9,975.00 1,975.00 1,975.00 1,975.00 1,975.00 1,975.00 1,975.00 8,515.00 8,515.00 8,515.00 8,515.00 67,935.00 419,341.00 419,341.00 8,515.00 67,935.00 419,341.00 9,914.00<						
Marcum 111 Employee Food 0.00 RJE - 3 951.00 951.00 Marcum 112 Employee Relations 0.00 4,117.00 4,117.00 Marcum 114 Discriminatory Bonus 0.00 RJE - 3 9,971.00 Marcum 120 Admin&General>COVID Related Expense 0.00 RJE - 3 1,975.00 Subtotal [M13] Other 71,391.00 17,124.00 88,515.00 Total [16] Expenditures Other than Salaries (cont'd) - Admir 351,406.00 67,935.00 419,341.00 Group : [18] Dietary Basis for Allocation of Costs Subgroup : [2A1] Raw Food 0.00 19,914.00 70-177-00 Dietary Expense>Supplements 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense>Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00		•				
Marcum 112 Employee Relations 0.00 4,117,00 4,117,00 Marcum 114 Discriminatory Bonus 0.00 RJE - 3 9,971,00 9,971,00 Marcum 120 Admin&General>COVID Related Expense 0.00 RJE - 3 9,971,00 Subtotal [M13] Other 71,391,00 RJE - 3 1,975,00 Total [16] Expenditures Other than Salaries (cont'd) - Admir 351,406,00 67,935,00 419,341,00 Group : [18] Dietary Basis for Allocation of Costs Subgroup : [2A1] Raw Food 70-177-00 Dietary Expense>Supplements 19,914,00 0.00 19,914,00 70-178-00 Dietary Expense>Food 194,287,00 0.00 194,287,00 70-178-34 Dietary Expense>Food>COVID19 66,00 0.00 66,00						
Marcum 112 Employee Relations 0.00 4,117,00 4,117,00 Marcum 114 Discriminatory Bonus 0.00 RJE - 3 9,971,00 9,971,00 Marcum 120 Admin&General>COVID Related Expense 0.00 RJE - 3 9,971,00 1,975,00 Subtotal [M13] Other 71,391.00 RJE - 3 1,975,00 88,515.00 Total [16] Expenditures Other than Salaries (cont'd) - Admir 351,406.00 67,935.00 419,341.00 Group : [18] Dietary Basis for Allocation of Costs Subgroup : [2A1] Raw Food 9,914.00 0.00 19,914.00 70-177-00 Dietary Expense>Supplements 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense>Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00	Marcum 111	Employee Food	0,00	DIE 3		951.00
Marcum 114 Discriminatory Bonus 0.00 RJE - 3 4,117.00 9,971.00 9,971.00 9,971.00 9,971.00 9,971.00 9,971.00 9,971.00 1,975.00 1,975.00 1,975.00 1,975.00 1,975.00 1,975.00 88,515.00 88,515.00 17,124.00 88,515.00 17,124.00 88,515.00 419,341.00 67,935.00 419,341.00 419,341.00 19,341.00 19,341.00 19,914.00 19,9	Maraum 110	Employee Deletions	0.00	KJE - 3		4 117 00
Marcum 114 Discriminatory Bonus 0.00 9,971.00 9,971.00 9,971.00 Marcum 120 Admin&General>COVID Related Expense 0.00 1,975.00 1,975.00 1,975.00 Subtotal [M13] Other 71,391.00 17,124.00 88,515.00 Total [16] Expenditures Other than Salaries (cont'd) - Admir 351,406.00 67,935.00 419,341.00 Group : [18] Dietary Basis for Allocation of Costs Subgroup : [2A1] Raw Food 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense>Food 19,914.00 0.00 194,287.00 70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00	Warcum 112	Employee Relations	0,00	RJE - 3		4,117.00
Marcum 120 Admin&General>COVID Related Expense 0.00 1,975.00 1,975.00 Subtotal [M13] Other 71,391.00 17,124.00 88,515.00 Total [16] Expenditures Other than Salaries (cont'd) - Admir 351,406.00 67,935.00 419,341.00 Group: [18] Dietary Basis for Allocation of Costs Subgroup: [2A1] Raw Food 70-177-00 Dietary Expense> Supplements 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense> Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense> Food> COVID19 66.00 0.00 66.00	Marcum 114	Discriminatory Bonus	0.00			9,971.00
Subtotal [M13] Other 71,391.00 RJE - 3 1,975.00 88,515.00 Total [16] Expenditures Other than Salaries (cont'd) - Admir 351,406.00 67,935.00 419,341.00 Group : [18] Dietary Basis for Allocation of Costs Subgroup : [2A1] Raw Food 0.00 19,914.00 70-177-00 Dietary Expense>Supplements 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense>Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00				RJE - 3		
Subtotal [M13] Other 71,391.00 17,124.00 88,515.00 Total [16] Expenditures Other than Salaries (cont'd) - Admir 351,406.00 67,935.00 419,341.00 Group: [18] Dietary Basis for Allocation of Costs Subgroup: [2A1] Raw Food 90.00 19,914.00 70-177-00 Dietary Expense> Supplements 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense> Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense> Food> COVID19 66.00 0.00 66.00	Marcum 120	Admin&General>COVID Related Expense	0.00	DIE 3		1,975.00
Group : [18] Dietary Basis for Allocation of Costs Subgroup : [2A1] Raw Food 70-177-00 Dietary Expense>Supplements 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense>Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00	Subtotal [M13]	Other	71,391.00	KJE - J		88,515.00
Group : [18] Dietary Basis for Allocation of Costs Subgroup : [2A1] Raw Food 70-177-00 Dietary Expense>Supplements 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense>Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00						
Subgroup: [2A1] Raw Food 914.00 0.00 19,914.00 70-177-00 Dietary Expense>Supplements 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense>Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00	Total [16]	Expenditures Other than Salaries (cont'd) - Admir_	351,406.00	13	67,935.00	419,341.00
70-177-00 Dietary Expense>Supplements 19,914.00 0.00 19,914.00 70-178-00 Dietary Expense>Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00		Dietary Basis for Allocation of Costs				
70-178-00 Dietary Expense>Food 194,287.00 0.00 194,287.00 70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00						
70-178-34 Dietary Expense>Food>COVID19 66.00 0.00 66.00						
		* *				
70-178-38 Dietary Expense>Food>Strike /88.00 0,00 /88.00						
	70-178-38	Dietary Expense>rood>Strike	788,00		0,00	788,00

				0.00	4 202 00
71-178-00 Subtotal [2A1]	Activity Expense>Food Raw Food	1,203.00 216,258.00		0.00	1,203.00 216,258.00
Subtotal [2A1]	Naw Food	210,200.00		0.00	
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	24,192.00		0,00	24,192.00
70-183-34	Dietary Expense>Supplies>COVID19 Non-Food Supplies	24,858.00		0,00	24,858.00
Subtotal [2A2]	Moli-Lood 2abbues	24,000.00		0.00	24/000.00
Total [18]	Dietary Basis for Allocation of Costs	241,116.00		0.00	241,116.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	2,852.00		0.00	2,852,00
73-700-34	Laundry Expense>Contracted Service>COVID19	101,980.00		0.00	101,980,00
Subtotal [3B]	Purchased Services	104,832.00		0.00	104,832.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	1,183.00		0.00	1,183.00
Subtotal [3C]	Other	1,183.00		0.00	1,183.00
Total [19]	Laundry-Basis for Allocation of Costs	106,015.00		0,00	106,015.00
0	Herrestranian and Davident Care Basis for Alla	antion of Costs			
Group : [20] Subgroup : [4C]	Housekeeping and Resident Care Basis for Allo Other	Cation of Costs			
72-183-00	Housekeeping Expense>Supplies	15,359.00		0,00	15,359.00
72-183-34	Housekeeping Expense>Supplies>COVID19	234.00		0.00	234.00
Subtotal [4C]	Other	15,593.00		0.00	15,593.00
Subgroup : [5A2]	Purchased from				
62-145-00	Pharmacy Expense>RX	170,610.00		0,00	170,610.00
Subtotal [5A2]	Purchased from	170,610.00		0.00	170,610.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	2,291.00		0.00	2,291.00
Subtotal [5B]	Medicine Cabinet Drugs	2,291.00		0.00	2,291.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	4,106.00		0.00	4,106.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	(650.00)		0.00	(650.00)
Subtotal [5E2]	Oxygen - Other	3,456.00		0.00	3,456.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	8,638.00		0,00	8,638.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	4,169.00		0.00	4,169.00 12,807.00
Subtotal [5F]	X-Rays and related radiological	12,807.00		0.00	12,007.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	19,358.00		0.00	19,358.00
64-224-34	Other Ancillary Expense>Lab>COVID19	381.00		0.00	381.00 19,739.00
Subtotal [5H]	Laboratory	19,739.00		0.00	15,735,00
Subgroup : [5l]	Recreation				
71-183-00	Activity Expense>Supplies	4,215.00		0,00	4,215.00
71-183-34	Activity Expense>Supplies>COVID19	64.00		0,00	64.00 175.00
71-202-00 71-700-00	Activity Expense>Resident Missing Items Activity Expense>Contracted Service	175.00 2,295.00		0.00	2,295.00
80-232-00	Admin Expense>Cable TV	6,825.00		0.00	6,825.00
Subtotal [5i]	Recreation	13,574.00		0,00	13,574.00
Pubaron	Others				
Subgroup : [5L] 60-183-00	Other Nursing Expense>Supplies	93,251.00		0.00	93,251.00
60-183-34	Nursing Expense>Supplies>COVID19	41,808.00		0.00	41,808.00
60-184-00	Nursing Expense>Minor Equip & Supplies	2,380.00		0.00	2,380.00
60-205-00	Nursing Expense>Sanitation & Incineration	606.00		0.00	606.00
60-208-00	Nursing Expense>Equip-Rental	35,471.00		0.00	35,471.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	(561.00)		0.00	(561.00)
60-230-00	Nursing Expense>Data Processing	15,482.00		0.00 0.00	15,482.00 3,029.00
60-230-34 Marcum 119	Nursing Expense>Data Processing>COVID19 Indirect COVID Expense	3,029.00 0.00		165,00	165.00
maroull (10	THE OUT OF THE EMPORISO	0.00	RJE - 3	165.00	
Subtotal [5L]	Other	191,466.00		165.00	191,631.00

Total [20]	Housekeeping and Resident Care Basis for Alloca	429,536.00		165.00	429,701.00
Croup : [22]	Maintananaa and Branasty				
Group : [22] Subgroup : [6A]	Maintenance and Property Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	2,678.00		0.00	2,678,00
70-207-00	Dietary Expense>Repairs & Maint	2,487.00		0.00	2,487.00
75-207-00	Maintenance Expense>Repairs & Maint	20,576.00		0.00	20,576.00
Subtotal [6A]	Repairs and Maintenance	25,741.00		0.00	25,741.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	50,519.00		0.00	50,519,00
Subtotal [6B]	Heat	50,519.00		0,00	50,519.00
Subgroup : [6C]	Light & Power	DE 141 00		0.00	85,141,00
76-228-00	Utility Expense>Electric Light & Power	85,141.00 85,141.00		0.00	85,141.00
Subtotal [6C]	Light & Power	05,141.00		0.00	
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	94,326.00		0.00	94,326.00
Subtotal [6D]	Water	94,326.00		0.00	94,326.00
Cubarana ICEI	Other				
Subgroup : [6F] 75-183-00	Maintenance Expense>Supplies	5,186.00		0.00	5,186,00
75-184-00	Maintenance Expense>Minor Equip & Supplies	769.00		0.00	769.00
75-205-00	Maintenance Expense>Sanitation & Incineration	27,899.00		0.00	27,899.00
75-217-00	Maintenance Expense>Extermination	1,421.00		0.00	1,421.00
75-218-00	Maintenance Expense>Snow Removal	17,600,00		0.00	17,600.00
75-219-00	Maintenance Expense>Landscaping	11,450.00		0.00	11,450.00
75-220-00	Maintenance Expense>Fire Drill	5,434.00		0.00	5,434.00
75-700-00	Maintenance Expense>Contracted Service	17,073.00	DIC 0	(15,922.00)	1,151.00
77 700 04	Maintenant Funnant Contracted Continue COVID1	2.765.00	RJE - 8	(15,922,00)	2,765.00
75-700-34 75-837-38	Maintenance Expense>Contracted Service>COVID19 Maintenance Expense>Security>Strike	2,765.00 5,000.00		0.00	5,000.00
Subtotal [6F]	Other	94,597.00		(15,922.00)	78,675.00
Odptotal for 1	3			(1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	-
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	66,846.00		0.00	66,846.00
Subtotal [7D]	Movable Equipment	66,846.00		0,00	66,846.00
Subgroup : [8A]	Organization Expense				
93-000-00	Amortization Expense	3,481.00		0,00	3,481.00
Subtotal [8A]	Organization Expense	3,481.00		0.00	3,481.00
Subgroup : [9]	Rental Payments	400.000.00		0.00	180,000.00
91-121-00	Property Expense>Rent Rental Payments	180,000.00		0.00	180,000.00
Subtotal [9]	Rental Payments	100,000.00			100,000,00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Properly Expense>RE Taxes	78,858.00		0.00	78,858.00
Subtotal [10B]	Real estate taxes paid by lessor	78,858.00		0.00	78,858.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	6,716.00		0.00	6,716.00
Subtotal [10C]	Personal property taxes	6,716.00		0.00	6,716.00
Total [22]	Maintenance and Property	686,225.00		(15,922.00)	670,303.00
Cuana - [27]	Interest and Insurance				
Group : [27] Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	25,647.00		0.00	25,647.00
Subtotal [12D]	Other Interest Expense	25,647.00		0.00	25,647.00
Subgroup : [14A]	Insurance on Property	40 757 00		0.00	13,757.00
80-165-00	Admin Expense>Insurance - Property	13,757.00		0.00	13,757.00
Subtotal [14A]	Insurance on Property	10,101.00		0.00	10,101,00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Othe			0.00	73,433.00
80-163-00	Admin Expense>Insurance - EPLI	1,910.00		0.00	1,910.00
80-164-00	Admin Expense>Surety Bond	273.00		0.00	273.00 75.616.00
Subtotal [14C3]	Other	75,616.00		0.00	75,616.00

Total [27]	Interest and Insurance	115,020.00	0.00	115,020.00
Croup : [20]	Statement of Revenue			
Group : [30] Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(6,313,863,00)	0.00	(6,313,863,00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	994.00	0.00	994.00
Subtotal [1A]	Medicaid Residents (CT only)	(6,312,869.00)	0.00	(6,312,869.00)
Cubanana : [2A]	Madione Posidonte (All inclusive)			
Subgroup : [3A] 40-102-00	Medicare Residents (All inclusive) Room & Board Revenue>Medicare A	(2,680,588.00)	0.00	(2,680,588.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(2,680,588.00)	0.00	(2,680,588.00)
Subgroup : [3B]	Medicare room and board contractual allowance	(542.00)	0.00	(542.00)
40-102-14 Subtotal [3B]	Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance		0.00	(542.00)
Oubtotal [es]				
Subgroup : [4A]	Private-pay residents and other			(00, 474, 00)
40-104-00	Room & Board Revenue>Private	(98,471.00)	0.00 0.00	(98,471.00)
40-105-00 40-109-00	Room & Board Revenue>HMO Room & Board Revenue>Hospice	(164,690.00) (510,577.00)	0.00	(164,690.00) (510,577.00)
Subtotal [4A]	Private-pay residents and other	(773,738.00)	0.00	(773,738.00)
Oubtotal [474]	Titalo pay rosasino ana onto			
Subgroup : [4B]	Private-pay room and board contractual allowan			00.00
40-105-14	Room & Board Revenue>HMO>Sequester	26.00	0.00	26.00 26.00
Subtotal [4B]	Private-pay room and board contractual allowant	c 26.00	0.00	20,00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(143,075.00)	0.00	(143,075.00)
Subtotal [5A]	Prescription Drugs - Medicare	(143,075.00)	0.00	(143,075.00)
Cubanana (ED)	Prescription Drugs - Medicare Contractual Allow	ance		
Subgroup : [5B] 41-102-01	Pharmacy Rev>Medicare A>C/A	143,075.00	0.00	143,075.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allow		0.00	143,075.00
Subgroup : [7A]	Physical Therapy - Medicare	(400 004 00)	0.00	(182,281.00)
42-102-00 42-103-00	PT Revenue>Medicare A PT Revenue>Medicare B	(182,281,00) (109,963.00)	0.00	(109,963.00)
Subtotal [7A]	Physical Therapy - Medicare	(292,244.00)	0.00	(292,244.00)
	.,	A	-	S
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowa		0.00	182,281.00
42-102-01 Subtotal [7B]	PT Revenue>Medicare A>C/A Physical Therapy - Medicare Contractual Allowa	182,281.00 182,281.00	0.00	182,281.00
Subtotal [7 b]	Physical Therapy - Modicate Contractad Anomal	102[201100		
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-105-00	PT Revenue>HMO	(672.00)	0,00	(672.00)
42-111-00	PT Revenue>Medicaid	(82,471.00)	0.00	(82,471,00)
Subtotal [7C]	Physical Therapy - Non-medicare	(83,143.00)	0.00	(03,143,00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Al	lowance		
42-105-01	PT Revenue>HMO>C/A	3,442.00	0.00	3,442.00
42-111-01	PT Revenue>Medicaid>C/A	82,471.00	0.00	82,471.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Al	lc85,913.00	0,00	85,913.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(68,774.00)	0.00	(68,774.00)
44-103-00	ST Revenue>Medicare B	(74,923.00)	0,00	(74,923.00)
Subtotal [8A]	Speech Therapy - Medicare	(143,697.00)	0.00	(143,697.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowan	ce		
44-102-01	ST Revenue>Medicare A>C/A	68,774,00	0.00	68,774.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowan	c 68,774.00	0.00	68,774.00
S., L.,	Speech Thorapy, Non-modica-			
Subgroup : [8C] 44-105-00	Speech Therapy - Non-medicare ST Revenue>HMO	(215,00)	0.00	(215.00)
44-111-00	ST Revenue>ninO	(77,169.00)	0.00	(77,169.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(77,384.00)	0.00	(77,384.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allo ST Revenue>HMO>C/A	owance (79_00)	0.00	(79,00)
44-105-01 44-111-01	ST Revenue>HMO>C/A ST Revenue>Medicaid>C/A	77,169.00	0.00	77,169,00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allo		0.00	77,090.00

Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(176,916.00)	0,00	(176,916.00)
43-103-00	OT Revenue>Medicare B	(130,426.00)	0.00	(130,426.00)
Subtotal [9A]	Occupational Therapy - Medicare	(307,342.00)	0.00	(307,342.00)
Subarrana i IODI	Occupational Thereny, Medicare Contractual All	awanco.		
Subgroup : [9B] 43-102-01	Occupational Therapy - Medicare Contractual Alle OT Revenue>Medicare A>C/A	176,916.00	0.00	176,916.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Alle	-	0.00	176,916.00
• •				
Subgroup : [9C]	Occupational Therapy - Non-medicare			(0.740.00)
43-105-00	OT Revenue>HMO	(2,746.00)	0.00	(2,746.00)
43-111-00 Subtotal [9C]	OT Revenue>Medicaid Occupational Therapy - Non-medicare	(102,984.00)	0,00	(102,984.00)
Suprorai [ac]	Occupational Therapy - Non-medicale	(100,100,00)	0,00	(100).00100/
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractus	al Allowance		
43-105-01	OT Revenue>HMO>C/A	7,886.00	0.00	7,886.00
43-111-01	OT Revenue>Medicaid>C/A	102,984.00	0.00	102,984.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractua	110,870.00	0.00	110,870.00
Subaraua : MAA1	Other - Medicare			
Subgroup : [10A] 47-103-00	Other Ancillary Rev>Medicare B	(8,453,00)	0.00	(8,453.00)
52-102-00	Revenue Adjustments>Medicare A	(36,987.00)	0.00	(36,987.00)
Subtotal [10A]	Other - Medicare	(45,440.00)	0.00	(45,440.00)
Subgroup : [10B]	Other - Non-medicare	(504.00)	0.00	(224.00)
47-105-00	Other Ancillary Rev>HMO	(321.00)	0.00	(321,00) (267,449.00)
51-111-34 51-111-38	Other Rev>Medicaid>COVID19 Other Rev>Medicaid>Strike	(267,449.00) (277,272.00)	0.00	(277,272,00)
52-105-00	Revenue Adjustments>Commercial HMO	(3,516,00)	0.00	(3,516.00)
52-106-00	Revenue Adjustments>Medicare HMO	(5,067.00)	0.00	(5,067.00)
52-109-00	Revenue Adjustments>Hospice	1,153.00	0.00	1,153.00
52-111-00	Revenue Adjustments>Medicaid	105.00	0.00	105.00
52-111-34	Revenue Adjustments>Medicaid>COVID19	(2,562.00)	0.00	(2,562.00)
52-123-00	Revenue Adjustments>Ancillary Other - Non-medicare	3,695,00 (551,234.00)	0.00	(551,234.00)
Subtotal [10B]	Other - Non-medicare	(001,204.00)		(001)204:00/
Subgroup : [15]	Interest Income			
Subgroup : [15] 51-160-00	Interest Income Other Rev>Interest	(27.00)	0.00	(27.00)
		(27.00) (27.00)	0.00	(27.00) (27.00)
51-160-00 Subtotal [15]	Other Rev>Interest Interest Income			
51-160-00 Subtotal [15] Subgroup : [17]	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops	(27.00)	0.00	(27.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty			
51-160-00 Subtotal [15] Subgroup : [17]	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops	20.00	0.00	20,00
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty	20.00	0.00 0.00 0.00	20.00 20.00
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19	20.00 20.00 20.00 (983,200.00)	0.00 0.00 0.00	20.00 20.00 20.00 (983,200.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous	(27.00) 20.00 20.00 (983,200.00) (6,301.00)	0.00 0.00 0.00 0.00	(27.00) 20.00 20.00 (983,200.00) (6,301.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00)	0.00 0.00 0.00 0.00 0.00 0.00	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Lale Fees	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00)	0.00 0.00 0.00 0.00	(27.00) 20.00 20.00 (983,200.00) (6,301.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18]	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group : [31-32]	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group : [31-32] Subgroup : [A1]	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Lale Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group : [31-32]	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00)
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group : [31-32] Subgroup : [A1] 10-014-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Lale Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00
51-160-00 Subtotal [15] Subgroup: [17] 71-179-00 Subtotal [17] Subgroup: [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group: [31-32] Subgroup: [A1] 10-014-00 10-015-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll> West Haven Cash> Resident Trust> West Haven	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group : [31-32] Subgroup : [A1] 10-014-00 10-050-90 10-060-90 10-061-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll>West Haven Cash>Resident Trust>West Haven Cash>Cash	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group : [31-32] Subgroup : [A1] 10-014-00 10-050-90 10-060-90 10-061-00 10-090-90	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll>West Haven Cash>Cash Cash Cash Cash Cash Cash Cash Cash	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group : [31-32] Subgroup : [A1] 10-014-00 10-050-90 10-060-90 10-061-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll>West Haven Cash>Resident Trust>West Haven Cash>Cash	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00
51-160-00 Subtotal [15] Subgroup : [17] 71-179-00 Subtotal [17] Subgroup : [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group : [31-32] Subgroup : [A1] 10-014-00 10-050-90 10-060-90 10-061-00 10-090-90	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll>West Haven Cash>Cash Cash Cash Cash Cash Cash Cash Cash	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00
51-160-00 Subtotal [15] Subgroup: [17] 71-179-00 Subtotal [17] Subgroup: [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group: [31-32] Subgroup: [A1] 10-014-00 10-015-00 10-050-90 10-060-90 10-090-90 Subtotal [A1]	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll>West Haven Cash>Resident Trust>West Haven Cash>Cash Cash>WFOperating>West Haven Cash	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (11,694,329.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00
51-160-00 Subtotal [15] Subgroup: [17] 71-179-00 Subtotal [17] Subgroup: [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group: [31-32] Subgroup: [A1] 10-014-00 10-015-00 10-050-90 10-060-90 10-061-00 10-090-90 Subtotal [A1] Subgroup: [A2]	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PPP>COVID19 Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll> West Haven Cash>Cash>Cash>Cash>Cash>Cash>Cash>WFoperating>West Haven Cash) Cash>WFOperating>West Haven Cash Resident A/R	(27.00) 20.00 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00 515,072.00 219,687.00
51-160-00 Subtotal [15] Subgroup: [17] 71-179-00 Subtotal [17] Subgroup: [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group: [31-32] Subgroup: [A1] 10-014-00 10-050-90 10-060-90 10-060-90 10-061-00 10-090-90 Subtotal [A1] Subgroup: [A2] 11-102-00 11-104-00 11-105-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll>West Haven Cash>Resident Trust>West Haven Cash Cash Resident A/R Accounts Receivable>Medicare A Accounts Receivable>HMO	(27.00) 20.00 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00 515,072.00 219,687.00 44,949.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00 515,072.00 219,687.00 44,949.00
51-160-00 Subtotal [15] Subgroup: [17] 71-179-00 Subtotal [17] Subgroup: [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group: [31-32] Subgroup: [A1] 10-014-00 10-050-90 10-060-90 10-060-90 10-060-90 Subtotal [A1] Subgroup: [A2] 11-102-00 11-104-00 11-105-00 11-105-00 11-109-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll>West Haven Cash>Resident Trust>West Haven Cash>Care Cost Cash>WFOperating>West Haven Cash Resident A/R Accounts Receivable>Medicare A Accounts Receivable>HMO Accounts Receivable>HMO Accounts Receivable>Hospice	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00 515,072.00 219,687.00 44,949.00 137,080,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00 515,072.00 219,687.00 44,949.00 137,080.00
51-160-00 Subtotal [15] Subgroup: [17] 71-179-00 Subtotal [17] Subgroup: [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group: [31-32] Subgroup: [A1] 10-014-00 10-050-90 10-060-90 10-060-90 10-060-90 Subtotal [A1] Subgroup: [A2] 11-102-00 11-105-00 11-105-00 11-105-00 11-105-00 11-110-00 11-111-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll>West Haven Cash>Cash Cash WFOperating>West Haven Cash Resident A/R Accounts Receivable> Medicare A Accounts Receivable> Private Accounts Receivable> HMO Accounts Receivable> Hospice Accounts Receivable> Medicaid	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00 515,072.00 219,687.00 44,949.00 137,080.00 1,054,294.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00 515,072.00 219,687.00 44,949.00 137,080.00 1,054,294.00
51-160-00 Subtotal [15] Subgroup: [17] 71-179-00 Subtotal [17] Subgroup: [18] 51-034-34 51-100-00 51-818-00 80-243-00 98-999-99 Subtotal [18] Total [30] Group: [31-32] Subgroup: [A1] 10-014-00 10-050-90 10-060-90 10-060-90 10-060-90 Subtotal [A1] Subgroup: [A2] 11-102-00 11-104-00 11-105-00 11-105-00 11-109-00	Other Rev>Interest Interest Income Barber, Coffee, Beauty & Gift Shops Activity Expense>Barber & Beauty Barber, Coffee, Beauty & Gift Shops Other Revenue Other Rev>PP>COVID19 Other Rev>Miscellaneous Other Rev>Medical Records Admin Expense>Late Fees Prior Period Adjustment Other Revenue Statement of Revenue Assets Cash Cash>Petty Cash Facility Cash>Petty Cash PNA Cash>WFPayroll>West Haven Cash>Resident Trust>West Haven Cash>Care Cost Cash>WFOperating>West Haven Cash Resident A/R Accounts Receivable>Medicare A Accounts Receivable>HMO Accounts Receivable>HMO Accounts Receivable>Hospice	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00 515,072.00 219,687.00 44,949.00 137,080,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(27.00) 20.00 20.00 (983,200.00) (6,301.00) (1,036.00) (6,102.00) (25,602.00) (1,022,241.00) (11,694,329.00) 2,132.00 500.00 984.00 62,597.00 5,000.00 4,250.00 75,463.00 515,072.00 219,687.00 44,949.00 137,080.00

11-122-00	Accounts Receivable>Medicare Colns Write Off	31,043.00	0,00	31,043.00
11-123-00	Accounts Receivable>Ancillary	80,342.00	0.00	80,342.00
Subtotal [A2]	Resident A/R	2,212,624.00	0.00	2,212,624.00
Subtotal [A2]	Nesdecit A/N	2,212,02100	8	
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	2,628,00	0.00	2,628.00
	• •	120,974.00	0.00	120,974.00
12-124-00	Prepaid Expenses>Insurance	32,022.00	0.00	32,022.00
12-126-00	Prepaid Expenses>Taxes			155,624.00
Subtotal [A5]	Prepaid Expenses	155,624.00	0.00	133,024.00
Subgroup : [B4]	Leasehold Improvements			050.047.00
14-131-00	Fixed Assets>Leasehold Improvements	350,817.00	0.00	350,817.00
15-131-00	Accum Depn>Leasehold Improvements	(102,819.00)	0.00	(102,819.00)
Subtotal [B4]	Leasehold Improvements	247,998.00	0,00	247,998.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	25,434.00	0,00	25,434.00
14-133-00	Fixed Assets>Medical Equipment	13,831.00	0.00	13,831.00
14-134-00	Fixed Assets>Computer Hardware	40,016.00	0.00	40,016.00
14-135-00	Fixed Assets>Computer Software	7,255.00	0.00	7,255.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	980.00	0.00	980.00
		(13,447.00)	0.00	(13,447.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	, , , , ,	0.00	
15-133-00	Accum Depn>Medical Equipment	(10,014.00)		(10,014.00)
15-134-00	Accum Depn>Computer Hardware	(35,734,00)	0.00	(35,734,00)
15-135-00	Accum Depn>Computer Software	(6,522.00)	0.00	(6,522.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(34,341,00)	0.00	(34,341.00)
15-305-00	Accum Depn>Sales Use Tax	(648.00)	0.00	(648.00)
Subtotal [B6]	Movable Equipment	3,660.00	0.00	3,660.00
Subgroup : [D1]	Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	15,800.00	0.00	15,800,00
Subtotal [D1]	Deferred Deposits	15,800.00	0.00	15,800.00
Gastotal [51]	Dolotton Doposito			
Subgroup : [D3]	Organization Expense			
17-000-00	Deferred Financing Costs	34,814.00	0.00	34,814.00
	•	34,614.00	0.00	
		(0.4.04.4.00)	0.00	
19-265-00	Accumulated Amortization>Deferred Financing Costs	(34,814.00)	0.00	(34,814_00)
19-265-00 Subtotal [D3]	Accumulated Amortization>Deferred Financing Costs Organization Expense	(34,814.00)	0.00	(34,814_00)
			0.00	0.00
Subtotal [D3]	Organization Expense			
Subtotal [D3] Subgroup : [D4]	Organization Expense	0.00	0.00	0.00
Subtotal [D3] Subgroup : [D4] 16-000-00	Organization Expense Goodwill Goodwill	635,204.00	0.00	0.00 635,204.00
Subtotal [D3] Subgroup : [D4] 16-000-00 Subtotal [D4]	Organization Expense Goodwill Goodwill Goodwill	635,204.00	0.00	0.00 635,204.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6]	Organization Expense Goodwill Goodwill Goodwill Loans to Owners or Related Parties	635,204.00 635,204.00	0.00 0.00 0.00	0.00 635,204.00
Subtotal [D3] Subgroup : [D4] 16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-41	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View	635,204.00 635,204.00	0.00 0.00 0.00	635,204.00 635,204.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group	0.00 635,204.00 635,204.00 20.00 870,035.00	0.00 0.00 0.00 0.00	0.00 635,204.00 635,204.00 20.00 870,035.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00
Subgroup : [D4] 16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-41 27-000-92 27-170-00 27-315-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS Due To/(From)>Fairview at Southport	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00
Subgroup : [D4] 16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Retroited Authorited Tour To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00
Subgroup : [D4] 16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Retroited Authorited Tour To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00
Subgroup : [D4] 16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6]	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eil Mirlis Loans to Owners or Related Parties	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Rejal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Medicaid	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Medicaid Due To/(From)>Vendor	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 37-111-00 27-172-00 27-174-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Olher L&E	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354,00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-316-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-174-00 27-314-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS Due To/(From)>Fairview at Southport Due To/(From)>Ei Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Olher L&E Due To/(From)>Olher L&E Due To/(From)>RFMS	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-172-00 27-174-00 27-314-00 27-314-00 27-328-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Vendor Due To/(From)>Other L&E Due To/(From)>RFMS Due To/(From)>NefMS	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 20.00 870,035.00 596,00 2,431.00 63,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354,00 1,410.00 8,849,00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-174-00 27-314-00 27-314-00 27-328-00 28-127-00	Goodwill Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Ei Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Olher L&E Due To/(From)>NefMS Due To/(From)>RFMS Due To/(From)>Michelle Cortina Due To>Old Owner	0.00 635,204.00 635,204.00 20.00 870,035.00 596,00 2,431.00 574.00 83,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 20.00 870,035.00 596.00 2,431.00 633,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410,00 8,849,00 17,918,00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-172-00 27-174-00 27-314-00 27-314-00 27-328-00	Organization Expense Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Vendor Due To/(From)>Other L&E Due To/(From)>RFMS Due To/(From)>NefMS	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 20.00 870,035.00 596,00 2,431.00 63,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354,00 1,410.00 8,849,00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-174-00 27-314-00 27-314-00 27-328-00 28-127-00	Goodwill Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Ei Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Olher L&E Due To/(From)>NefMS Due To/(From)>RFMS Due To/(From)>Michelle Cortina Due To>Old Owner	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 63,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410.00 8,849.00 17,918,00 2,377,986.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-174-00 27-314-00 27-314-00 27-328-00 28-127-00	Goodwill Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Ei Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Olher L&E Due To/(From)>NefMS Due To/(From)>RFMS Due To/(From)>Michelle Cortina Due To>Old Owner	0.00 635,204.00 635,204.00 20.00 870,035.00 596,00 2,431.00 574.00 83,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 20.00 870,035.00 596.00 2,431.00 633,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410,00 8,849,00 17,918,00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-174-00 27-174-00 27-314-00 27-314-00 27-328-00 28-127-00 Subtotal [D7]	Goodwill Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Medicaid Due To/(From)>Wendor Due To/(From)>Other L&E Due To/(From)>RFMS Due To/(From)>Nichelle Cortina Due To>Old Owner Other Assets	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 63,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410.00 8,849.00 17,918,00 2,377,986.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-174-00 27-174-00 27-314-00 27-314-00 27-328-00 28-127-00 Subtotal [D7]	Goodwill Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Medicaid Due To/(From)>Wendor Due To/(From)>Other L&E Due To/(From)>RFMS Due To/(From)>Nichelle Cortina Due To>Old Owner Other Assets	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 63,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410.00 8,849.00 17,918,00 2,377,986.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-174-00 27-314-00 27-328-00 28-127-00 Subtotal [D7] Total [31-32]	Goodwill Goodwill Coodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Wedicaid Due To/(From)>Other L&E Due To/(From)>RFMS Due To/(From)>Michelle Cortina Due To>Old Owner Other Assets	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 574.00 83,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 63,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410.00 8,849.00 17,918,00 2,377,986.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-174-00 27-174-00 27-314-00 27-314-00 27-328-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1]	Goodwill Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>MLTSS Due To/(From)>Fairview at Southport Due To/(From)>Eiirview at Greenwich Due to/(from)>Eii Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Medicaid Due To/(From)>Vendor Due To/(From)>Vendor Due To/(From)>Nedicaid	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 63,210.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410.00 8,849.00 17,918,00 2,377,986.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-172-00 27-174-00 27-314-00 27-314-00 27-328-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00	Goodwill Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>RC Holdings Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Other L&E Due To/(From)>Nether L&E Due To/(From)>Michelle Cortina Due To>Old Owner Other Assets Assets Liabilities Trade A/P Accounts Payable	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00 6,681,225.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354,00 1,410.00 8,849,00 17,918,00 2,377,986.00 6,881,225.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-174-00 27-174-00 27-328-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-149-00	Goodwill Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Medicaid Due To/(From)>Wedicaid Due To/(From)>Nedicaid Due To	0.00 635,204.00 635,204.00 20.00 870,035.00 596,00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00 (631,820.00) 1,612.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00 (631,820.00) 1,612.00
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-174-00 27-314-00 27-328-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-149-00 21-149-00	Goodwill Goodwill Goodwill Coodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Medicaid Due To/(From)>Wedicaid Due To/(From)>Nedicaid Due To/(From)>Nedica	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00 (631,820.00) 1,612.00 (1,612.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 11,410.00 8,849.00 17,918.00 2,377,986.00 (631,820.00) 1,612.00 (1,612.00)
Subtotal [D3] Subgroup: [D4] 16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-41 27-000-92 27-170-00 27-315-00 27-316-00 27-400-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-93 27-111-00 27-172-00 27-174-00 27-174-00 27-328-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-149-00	Goodwill Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>Sky View Due To/(From)>Regal Care Management Group Due To/(From)>Fairview at Southport Due To/(From)>Fairview at Greenwich Due to/(from)>Eli Mirlis Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Medicaid Due To/(From)>Wedicaid Due To/(From)>Nedicaid Due To	0.00 635,204.00 635,204.00 20.00 870,035.00 596,00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371.00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00 (631,820.00) 1,612.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 635,204.00 635,204.00 20.00 870,035.00 596.00 2,431.00 956,866.00 10,360.00 2,187,970.00 96,754.00 43,371,00 11,354.00 1,410.00 8,849.00 17,918.00 2,377,986.00 (631,820.00) 1,612.00

21-884-00	Other Current Payable>Disability & Other Insurance	(34.00)		0.00	(34.00)
Subtotal [A1]	Trade A/P	(687,878.00)		0.00	(687,878.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(109,446.00)		0.00	(109,446_00)
23-157-00	Accrued Expenses>PTO	(186,082.00)	_	0.00	(186,082.00)
Subtotal [A4]	Accrued Payroll	(295,528.00)	_	0.00	(295,528.00)
Subgroup : [A7]	Medicare Final Settlement Payable				
27-102-00	Due To/(From)>Medicare A	(1,047.00)		0.00	(1,047.00)
Subtotal [A7]	Medicare Final Settlement Payable	(1,047.00)		0.00	(1,047.00)
Subgroup: [A12]	Other Current Liabilitles				
24-000-00	Accrued Expenses	(159,315.00)		0.00	(159,315.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(4,352.00)		0.00	(4,352.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	12,039.00		0.00	12,039.00
24-162-00	Accrued Expenses>Insurance - General Liability & O	(18,714.00)		0.00	(18,714.00)
24-165-00	Accrued Expenses>Insurance - Property	(5,263.00)		0.00	(5,263.00)
24-285-00	Accrued Expenses>Year End Adjustments	(6,676.00)		0.00	(6,676.00)
24-881-00	Accrued Expenses>Workers Comp	(81,158.00)		0.00	(81,158.00)
24-882-00	Accrued Expenses>Health Insurance	(158,942.00)		0.00	(158,942.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(688,510.00)		0.00	(688,510.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(221,188.00)		0.00	(221,188.00)
Subtotal [A12]	Other Current Liabilities	(1,332,079.00)		0.00	(1,332,079.00)
Subgroup : [B3]	Loans from Owners or Related Parties				(0.0.00)
27-000-50	Due To/(From)>Sharon	(39.00)		0.00	(39.00)
27-000-87	Due To/(From)>Torrington	(5,557,00)		0.00	(5,557.00)
27-000-88	Due To/(From)>New Haven	(19,689,00)		0,00	(19,689.00)
27-000-89	Due To/(From)>Prospect	(435,00)		0.00	(435.00)
27-000-91	Due To/(From)>Waterbury	(34,943.00)		0.00	(34,943.00)
27-000-96	Due To/(From)>New London	(836.00)		0,00	(836.00)
27-152-00	Due To/(From)>Employee	(13,093.00)		0.00	(13,093.00)
27-257-00	Due To/(From)>Employee Physicals	(2,279.00)		0.00	(2,279.00)
Subtotal [B3]	Loans from Owners or Related Parties	(76,871.00)		0.00	(76,871.00)
Subgroup : [B4]	Other Long-Term Liabilities				
27-000-40	Due To/(From)>Salmon Brook	(52,00)		0.00	(52.00)
27-105-00	Due To/(From)>HMO	(7,111.00)		0.00	(7,111.00)
27-109-00	Due To/(From)>Hospice	(9,044.00)		0.00	(9,044.00)
27-112-00	Due To/(From)>Income	(5,895.00)		0.00	(5,895.00)
27-169-00	Due To/(From)>Regal Really	(1,207,508.00)		0.00	(1,207,508.00)
27-199-00	Due To>Patient Spend Down	(27,132.00)		0.00	(27,132.00)
Subtotal [B4]	Other Long-Term Liabilities	(1,256,742.00)		0.00	(1,256,742.00)
Total [33-34]	Liabilities	(3,650,145.00)		0.00	(3,650,145.00)
. oran loo.oal		10,000	-		
Group : [35]	Equity				
Subgroup : [B1]	Owner's Capital				
31-000-86	Partner's Equity>All Partners>Capital Draws	109,969.00		0.00	109,969.00
Subtotal [B1]	Owner's Capital	109,969.00	-	0.00	109,969.00
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	(1,278,455.00)		0.00	(1,278,455.00)
Subtotal [B5]	Cumulated Earnings	(1,278,455.00)	7	0.00	(1,278,455.00)
Captotal [20]			-		
Total [35]	Equity	(1,168,486.00)		0.00	(1,168,486.00)
	NET (INCOME) LOSS	0.00	4	0.00	0.00
	Sum of Account Groups	0.00		0.00	0.00

Regal Care Management Medicaid - RegalCare at West Haven, LLC 9/30/2021 Engagement: Period Ending: Trial Balance: A.01 - TB-CCNH H.01 - Reclassifying Journal Entry Report Workpaper: W/P Ref Debit Credit Account Reclassifying Journal Entries Reclassifying Journal Entries JE # 1
To reclass dental expense and dietician to the correct line of the cost report D.01 Marcum 101 Dentist 4 920.00 52,171,00 Marcum 121 Dietician 57,091.00 Nursing Expense>Clinical Services 60-206-00 57,091.00 67,091.00 N.01a Reclassifying Journal Entries JE # 2 To reclass cell phone expense from the telephone line 1,555,00 Cell Phone Marcum 102 Admin Expense>Telephone 1 555 00 80-231-00 Total 1,555,00 1,555.00 E.05a Reclassifying Journal Entries JE #3 To reclass other employee benefits 30,369,00 85-200-79 Employee Benefits Expense>Training Fund>Union Employee Benefits Expense>Background Checks 3.191.00 85-245-00 233,021.00 85-255-79 Employee Benefits Expense>Pension>Union 671,561,00 Employee Benefits Expense>Welfare>Union 85-260-79 Marcum 111 Employee Food 951.00 4,117,00 Marcum 112 Employee Relations Allowable Party 1,763.00 Marcum 113 Discriminatory Bonus 9.971.00 Marcum 114 165 00 Marcum 119 Indirect COVID Expense Admin&General>COVID Related Expense 1,975.00 Marcum 120 662,302.00 61-883-00 Nursing Admin Expense>Other Benefits 11,151.00 69-883-00 Social Services Expense>Other Benefits Dietary Expense>Other Benefits 95 717 00 70-883-00 18,650.00 71-883-00 Activity Expense>Other Benefits 79,567.00 Housekeeping & Laundry Expense>Other Benefits 74-883-00 75-883-00 Maintenance Expense>Other Benefits 36,951.00 52,746 00 80-883-00 Admin Expense>Other Benefits Nursing Expense>Other Benefits 60-883-00 Marcum 117 720 Tax Form 957,084.00 967,084.00 Total E,02 Reclassifying Journal Entries JE # 4 To reclass professional fees from the accounting line 56,400.00 Admin Expense>Professional Fees 80-240-00 Admin Expense>Accounting Fees 56,400.00 80-239-00 Total 56,400.00 66,400,00 Reclassifying Journal Entries JE # 5 E,03 To reclass legal fees out of professional fees 23,124.00 Admin Expense>Legal Fees 80-238-00 Admin Expense>Professional Fees 23,124.00 80-240-00 23,124.00 Total 23,124.00 D.01 Reclassifying Journal Entries JE # 6 To reclass Subscriptions and licenses out of dues line 110_00 80-234-00 Admin Expense>Licenses 175.00 Subscriptions Marcum 115 80-235-00 Admin Expense>Dues & Subscriptions 285.00 285,00 Total Reclassifying Journal Entries JE #7 E,01 To reclass accounting fees out of legal fees 160.00 80-239-00 Admin Expense>Accounting Fees 80-238-00 Admin Expense>Legal Fees 160.00 160.00 160.00 Total Reclassifying Journal Entries JE # 6 D₀01 To reclass Admin Contracted Services to the correct line of the cost report 15,922 00 80-700-00 Admin Expense>Contracted Service Maintenance Expense>Contracted Service 15.922.00 75-700-00 15,922,00 Total 15,922.00 Reclassifying Journal Entries JE # 10 E.08 To reclass contract Ipn and cnas into correct lines of the cost report 50,846,00 60-700-19 Nursing Expense>Contracted Service>LPN Nursing Expense>Contracted Service>CNA 36,109.00 60-700-20 60-700-34 Nursing Expense>Contracted Service>COVID19 86 955 00 86,955.00 86,955.00 Total E.09 Reclassifying Journal Entries JE #11 To reclass cell phone expense out of travel 40.00 Marcum 102 Cell Phone Admin Expense>Travel 40.00 40_00 Total 40,00 1,198,616,00 1.198.616.00 **Total Reclassifying Journal Entries** 1,198,616.00 1,198,616.00 Total All Journal Entries



Workpaper Index: Prepared By:

> Reviewed By: Workpaper Date:

Run Date:

1/21/2022

Provider Number:

RegalCare at West Haven, LLC

Provider Number: Period Ended: 000009001

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? Request insurance cards and current vehicle registration.				
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 allowablemonthly 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: