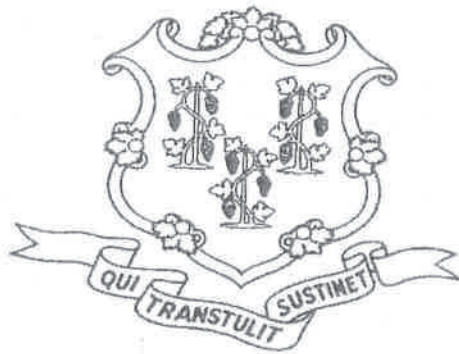


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Regal Care at West Haven, LLC	
Address (No. & Street, City, State, Zip Code) 310 Terrance Ave, West Haven, CT 06516	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2355	RHNS	(Specify)	Medicare Provider 07-5201
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Medicaid Provider Numbers:	CCNH 10926	RHNS	ICF-IID
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For Department Use Only

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

General Information

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 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 / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Regal Care at West Haven, LLC		Period Covered:	From 10/1/2020	To 9/30/2021
Address of Facility 310 Terrance Ave, West Haven, CT 06516				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 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

Phone No. of Facility 203-932-2247		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Regal Care at West Haven, LLC		Address (No. & Street, City, State, Zip) 310 Terrance Ave, West Haven, CT 06516		
License Numbers:	CCNH 2355	RHNS (Specify)	Medicare Provider No. 07-5201	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Simpson Marjorie		Nursing Home Administrator's License No.:	1458	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

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

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 individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2021	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No					
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.					
If "Yes," provide the following information:					
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No %**		
RegalCare OP Holding Company, LLC	169 Highland Ave Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Line of Credit Interest Pg 27 Line 12D	25,457
Regal Care Rehab	26 Firemens Memorial Dr, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy & COVID Therapy 13 B5a & B12o	198,694
Regal Care Rehab	26 Firemens Memorial Dr, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy 13 B9a	77,745
Regal Care Rehab	26 Firemens Memorial Dr, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy 13 B10a	219,591
		<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp Page 15 Line 1a1	187,099
		<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance Page 15 Line 1a5	800,857
		<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance Page 27 Line 14a	13,757
		<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance Page 27 Line 14c3	73,433
		<input type="radio"/>	<input checked="" type="radio"/>	Intercompany Loans Pg 32 Line D6	

* Use additional sheets if necessary.

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

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A

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

N/A

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Regal Care at West Haven, LLC	2355	9/30/2021	6	37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
N/A	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
	<input type="radio"/>	<input checked="" type="radio"/>				
			<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***	

Is a Mileage Log Book Maintained for All Leased Vehicles ?

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Advisory Services/Cost Report Preparation	\$ 11,204
2 Monthly Retainer	\$ 8,113
3	\$
4	\$
	Charge for Services Provided
	\$ 19,317

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

- Yes No Pg 15 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 American Arbitration Association	215-732-5002
2 CNH Finance	301-961-1945
3 Murtha Cullina LLP	860-240-6000
4 State Marshal	203-787-4805
5 Treasurer State of CT	860-702-3000

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

- 1 230 S Broad St, Fl 12, Philadelphia, PA 19178
- 2 3 Bethesda Metro Center #723, Bethesda, MD 20814
- 3 185 Asylum St, Hartford, CT 06103
- 4 32 Elm St #1, New Haven, CT 06510
- 5 55 Elm St Suite 5, Hartford, CT 06106

Services Provided by This Firm (*describe fully*)

1 Administrative/arbitrator fee	\$ 975
2 Legal fees for line of credit (Disallowed on Pg 28)	\$ 850
3 General Legal Matters	\$ 23,594
4 Conservatorship (Disallowed on Pg 28)	\$ 150
5 Conservatorship (Disallowed on Pg 28)	\$ 750
	Charge for Services Provided
	\$ 26,319

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

- Yes No Page 15 1e

Schedule of Resident Statistics

Name of Facility Regal Care at West Haven, LLC	License No. 2355		Report for Year Ended 9/30/2021				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total	CCNH	RHNS (Specify)	Total	CCNH
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	98	98		98				
B. On last day of THIS report period	98	98			98	98		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	76	76		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		855		
B. Medicaid (Conn.)	22,861	22,861		16,640		6,221		
C. Medicaid (other states)								
D. Private Pay	246	246		231		15		
E. State SSI for RCH								
F. Other (Specify) HMO & Hospice	2,265	2,265		1,590		675		
G. Total Care Days During Period (3A thru F)	29,408	29,408		21,642		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		6		
B. Other Bed Reserve Days								
5. Total Resident Days (3G + 4A + 4B)	29,448	29,448		21,676		7,772		

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility Regal Care at West Haven, LLC			License No. 2355			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
N/A				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	6		70		8								
Per Diem Rate													
a. One bed rm.	Various		296.73		422.00								
b. Two bed rms.	Various		296.73		380.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								3,575	3,575				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								204	204				
2. Restorative Treatments								1,833	1,833				
C. Other								6,385	6,385				
D. Total Physical Therapy Treatments								11,997	11,997				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								862	862				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								75	75				
2. Restorative Treatments								678	678				
C. Other								821	821				
D. Total Speech Therapy Treatments								2,436	2,436				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								4,401	4,401				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								268	268				
2. Restorative Treatments								2,413	2,413				
C. Other								6,455	6,455				
D. Total Occupational Therapy Treatments								13,537	13,537				

Report of Expenditures - Salaries & Wages

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	100,956	2,094				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	144,546	7,799				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	52,534	2,080				
c. Dietary Workers	413,897	30,583				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	285,353	17,784				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	61,667	2,086				
b. Other Maintenance Workers	29,783	2,007				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	103,618	5,567				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	200,509	3,486				
b. RN						
1. Direct Care	544,845	12,570				
2. Administrative**	213,866	6,879				
c. LPN						
1. Direct Care	1,042,096	51,987				
2. Administrative**						
d. Aides and Attendants	1,206,423	88,572				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	90,079	4,787				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	54,448	2,086				
n. Marketing	36,349	418				
o. Other (Specify)						
See Attached Schedule	91,396	3,770				
A-13. Total Salary Expenditures	4,672,365	244,555				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 26,375	1,684				
Admissions	65,021	2,086				
Total	\$ 91,396	3,770	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV 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	\$ -	-	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page		of	
Regal Care at West Haven, LLC		2355		9/30/2021		11		37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Corinne DiBacco	72,196		Non-Discriminatory	Nursing Admin.	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 Entities

Allocation of Related Party Shared Salary for Corrine DiBacco

9/30/2021

Page 11a

<u>Description</u>	<u>Allocated Salary</u>	<u>% to Total</u>	<u>Allocation of Hours</u>
Regalcare of Waterbury	\$ 71,893	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	<u>\$ 305,974</u>		<u>2,091</u>

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

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

Name of Facility (as licensed) Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2021		Name and Address of All Other Employment**	Page 12	of 37		
		Total Hours Worked	Line Where Claimed on Page 10					
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	Total Hours Worked	Compensation Received
Section III - Administrators***								
Reuven Fischer (10/1/20-6/8/21)	65,538		Non-Discriminatory	Admin	670	A2		
Simpson Marjorie (6/7/21-9/30/21)	35,418		Non-Discriminatory	Admin	1,424	A2		
Section IV - Assistant Administrators								

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Regal Care at West Haven, LLC	2355	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	52,171	1,153				
2. Dentist	4,920	103				
3. Pharmacist	10,631	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	196,694	2,927				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	144				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	77,745	1,157				
b. Other						
10. Occupational Therapist						
a. Resident Care	219,591	3,268				
b. Other						
11. Nurses and aides and attendants						
a. RN						
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)						
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 Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
NutraCo, 5691 Brookfield Circle W Fort Lauderdale, FL 33312	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management- 174 Scott Rd Prospect CT 06712	Dental Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts- 160 Airport Rd Lakewood NJ 08701	Pharmacy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Anuruddha Walaliyadda MD,CMD 12 Cookie Road, Wallingford, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RegalCare Rehab, 26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	PT/OT/ST & Other COVID Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Medwiz- 167 Route 304 Bardonia NY 10954	IV Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products- 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting- PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network- 653 Main Street Plantsville CT 06479	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SnapMedTech Inc, 675 Ponce De Leon Avenue, Ste 8500, Atlanta, GA 30308	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, 494 Broad Street, Suite 302, Newark, NJ 07102	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Elizabeth Sam, 28 Ridge Court West Apt 4B West Haven, CT 06516	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tempositions, 622 Third Avenue – 39th Floor, New York, NY, 10017	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford, CT 06614	RNs/LPNs/CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC	2355	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
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) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 233,021	233,021		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 35,825	35,825		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 15,491	15,491		
d. Accounting and Auditing	\$ 19,317	19,317		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 26,319	26,319		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 13,883	13,883		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,210	11,210		
2. Cellular Phones	\$ 1,595	1,595		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 160	160		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 529,178	529,178		
Subtotal	\$ 2,292,045	2,292,045		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 5,456		
Training Fund>Union	30,369		
Total	\$ 35,825	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Regal Care at West Haven, LLC	2355	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,292,045	2,292,045		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 375	375			
2. Holiday Parties for Staff	\$ 1,763	1,763			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 25,363	25,363			
5. Education Expenses Related to Seminars and Conventions	\$ 1,742	1,742			
6. Automobile Expense <i>(not purchase or depreciation)</i>	\$				
7. Other <i>(Specify)</i> See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted <i>(all such expenses)</i>	\$ 992	992			
2. Advertising Telephone Directory <i>(all such expenses)</i> ***	\$				
3. Advertising Other <i>(Specify)</i> *** See Attached Schedule	\$ 16,195	16,195			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 915	915			
* 8. Dues and Membership Fees to Professional Associations <i>(Specify)</i> See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 175	175			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract <i>(Specify and Complete Schedule C-2, Page 21 for each firm or individual)</i>	\$ 283,306	283,306			
12. Administrative Management Services**	\$				
13. Other <i>(Specify)</i> See Attached Schedule	\$ 88,515	88,515			
C-14 Total Administrative & General Expenditures	\$ 2,711,386	2,711,386			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 16,195		
Total Other Advertising	\$ 16,195	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

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

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)

Name of Facility		License No.	Report for Year Ended		Page	of
Regal Care at West Haven, LLC		2355	9/30/2021		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) _____	\$ _____					
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						
F. Resident Meals:		Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No						
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility Regal Care at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2021		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	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. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Regal Care at West Haven, LLC		2355	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.)</i>	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel Amt. \$				
C.	Other (<i>Specify</i>) Other Housekeeping Supplies	\$	15,593	15,593		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	15,593	15,593		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from McKesson	\$	170,610	170,610		
b.	Medicine Cabinet Drugs	\$	2,291	2,291		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	3,456	3,456		
f.	X-rays and Related Radiological Procedures***	\$	12,807	12,807		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	19,739	19,739		
i.	Recreation	\$	13,574	13,574		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	191,631	191,631		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	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		
Total Other Resident Care	\$ 191,631	\$ -	\$ -

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

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

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Regal Care at West Haven, LLC	2355	9/30/2021			22	37
Item		Total	CCNH	RHNS	(Specify)	
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 <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$	78,675	78,675			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	334,402	334,402			
7. Depreciation <i>(complete schedule page 23*)</i>						
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 <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$	3,481	3,481			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	19,250	19,250			
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	22,731	22,731			
9. Rental payments on leased real property less 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		
Total Other Repairs and Maintenance	\$ 78,675	\$ -	\$ -

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
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:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2020	pipe repair	\$ 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	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 Leaschold Improvemen		\$ 23,906		\$ 2,069 *
Deletions:				
4/1/2021	Install 14 new Hercules retro-fir drains	\$ (9,900)		\$ -
Total deletions for Leaschold Improvemen		\$ (9,900)		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2021		Page 24	of 37
		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
Item	Length of Amortization	Cost to Be Amortized	Year	Month	Totals
A. Organization Expense					
1. Deferred Financing Costs	5 Years	34,814	S/L		3,481
2.					
3.					
A-4. Subtotal					3,481
B. Mortgage Expense					
1.					
2.					
3.					
B-4. Subtotal					
C. Leasehold Improvements and Other					
1. Acquired prior to this report period	Var	336,812	S/L		17,181
2. Disposals (attach schedule)		(9,900)			
3. Acquired during this report period (attach schedule)					
Var	Var	23,906	S/L	Var	2,069
C-4. Subtotal					
D. Total Amortization					19,250
					22,731

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

RegalCare at West Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

Grp./Account	Description	Date in Service	Method	Life	Historical Cost	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NAI
LEASEHOLD IMPROVEMENTS												
Leasehold Imp	Sign Replacement	4/1/2016	S/L	10	1,383	138	552	138	690	138	828	555
Leasehold Imp	Flooring - Groud, baseboard, telephone cord	4/1/2016	S/L	15	669	45	180	45	234	45	270	399
Leasehold Imp	Paint materials	5/1/2016	S/L	15	556	37	148	37	185	37	222	334
Leasehold Imp	Business insurance materials	5/1/2016	S/L	15	529	35	140	35	175	35	210	319
Leasehold Imp	Wiring for service feeders	8/1/2016	S/L	20	4,786	239	956	239	1,195	239	1,434	3,352
Leasehold Imp	Tile Flooring	8/1/2016	S/L	20	37,879	1,894	7,576	1,894	9,470	1,894	11,364	26,515
TOTAL LEASEHOLD IMPROVEMENTS 16					45,002	2,100	9,552	2,308	11,940	2,008	14,428	31,474
Leasehold Imp	Glass Door	11/1/2016	S/L	10	4,705	471	1,813	471	1,894	471	2,355	2,350
Leasehold Imp	Carpeting	2/1/2017	S/L	5	1,856	371	993	371	1,324	371	1,655	1
Leasehold Imp	Glass Door & Lock Set	4/1/2017	S/L	10	1,229	123	369	123	492	123	615	614
Leasehold Imp	Glass Door	6/1/2017	S/L	10	3,380	338	1,014	338	1,352	338	1,690	1,690
Leasehold Imp	Boiler Room Repair	6/1/2017	S/L	20	1,455	73	219	73	292	73	365	1,090
Leasehold Imp	Replace Concrete Ramp	7/1/2017	S/L	20	10,000	500	1,500	500	2,000	500	2,500	7,500
Leasehold Imp	Boiler Room Repair	8/1/2017	S/L	20	1,455	73	219	73	292	73	365	1,090
TOTAL LEASEHOLD IMPROVEMENTS 2017					23,800	1,909	5,727	1,909	7,636	1,909	9,545	14,336
Leasehold Imp	Tull Brothers, Inc Kitchen Door	1/1/2018	S/L	10	1,088	109	218	109	327	109	476	652
Leasehold Imp	Type Simplex/Crimel- PVC conduit	3/1/2018	S/L	7	8,663	1,238	2,476	1,238	3,214	1,238	4,952	2,711
Leasehold Imp	The Sherwin Williams-paint job for kitchen and resident rooms	4/1/2018	S/L	7	553	79	158	79	237	79	316	237
Leasehold Imp	Connecticut Fire Protection-replace dry heads in walk in coolers and relocate heads in	6/1/2018	S/L	10	930	93	186	93	279	93	372	558
Leasehold Imp	H&E Enterprise	7/1/2018	S/L	7	1,450	207	414	207	621	207	828	622
Leasehold Imp	American Rooter-water jet outlet	7/1/2018	S/L	10	1,170	117	234	117	351	117	468	702
Leasehold Imp	American Rooter-water jet outlet	9/1/2018	S/L	10	927	93	186	93	279	93	372	555
TOTAL LEASEHOLD IMPROVEMENTS 2018					14,721	1,938	3,872	1,938	5,008	1,938	7,744	7,017
Leasehold Imp	replace flooring in head nurse office	10/9/2018	S/L	10	1,000	100	100	100	200	100	300	700
Leasehold Imp	rear hand rails	10/9/2018	S/L	15	500	33	33	33	66	33	99	401
Leasehold Imp	Replacement of Bathroom Wall and facet	10/26/2018	S/L	10	669	67	67	67	134	67	201	468
Leasehold Imp	Amazon LHM Impovement items (Further Detail to be Provided Upon Audit)	10/26/2018	S/L	15	1,120	75	75	75	150	75	225	895
Leasehold Imp	VENTILATION PLATES, EXHAUST FANS CLEANING	10/29/2018	S/L	10	601	60	60	60	120	60	180	421
Leasehold Imp	scan electrical panels, switch gear and generator transfer switch, reports with infrared)	10/29/2018	S/L	5	1,064	213	213	213	426	213	639	425
Leasehold Imp	Flooring	11/13/2018	S/L	10	890	89	89	89	178	89	267	623
Leasehold Imp	drain pipe replacement	11/13/2018	S/L	10	700	70	70	70	140	70	210	490
Leasehold Imp	hand rails	11/13/2018	S/L	15	555	36	36	36	72	36	108	427
Leasehold Imp	Finish and install 8 insulation units	3/8/2019	S/L	15	1,409	94	94	94	188	94	282	1,127
Disposals												
Leasehold Imp	replace dry heads in walk in coolers and relocate heads in bathroom storage area	10/1/2018			(480)	-	(414)	-	(414)	-	(414)	(66)
Leasehold Imp	Genex Leasehold Disposal	8/23/2018			(4,365)	-	(4,365)	-	(4,365)	-	(4,365)	-
TOTAL LEASEHOLD IMPROVEMENTS 2019					3,643	837	(3,943)	837	(3,105)	837	(2,268)	5,911
Leasehold Imp	Repair storm line	10/1/2019	S/L	10	1,488	-	-	149	149	149	298	1,190
Leasehold Imp	Replace pipe and flange	12/1/2019	S/L	10	1,083	-	-	108	108	108	216	867
Leasehold Imp	New relief valve	2/1/2020	S/L	10	1,278	-	-	128	128	128	256	1,022
Leasehold Imp	Booster heater	2/7/2020	S/L	10	2,355	-	-	234	234	234	468	1,867
Leasehold Imp	Master control board	4/30/2020	S/L	10	722	-	-	72	72	72	144	578
Leasehold Imp	New roof	7/3/2020	S/L	25	225,000	-	-	9,000	9,000	9,000	18,000	207,000
Leasehold Imp	To clean up wiring mess	8/13/2020	S/L	5	500	-	-	100	100	100	200	300
Leasehold Imp	Supply and install drains	9/11/2020	S/L	20	6,400	-	-	320	320	320	640	5,760
Leasehold Imp	installation of drains	9/11/2020	S/L	20	9,900	-	-	495	495	-	495	9,405
TOTAL LEASEHOLD IMPROVEMENTS 2020					249,706	-	-	10,006	10,006	10,111	20,717	227,989
Leasehold Imp	pipe repair	10/1/2020	S/L	15	5,640	-	-	-	-	376	376	5,264
Leasehold Imp	replaced feed water pressure regulator	10/5/2020	S/L	10	1,538	-	-	-	-	154	154	1,384
Leasehold Imp	replacement of pilot lines	12/1/2020	S/L	10	1,104	-	-	-	-	110	110	994
Leasehold Imp	kitchen drain	12/1/2020	S/L	20	1,595	-	-	-	-	80	80	1,515
Leasehold Imp	fixed leak at pump, replaced pump and gasket	2/1/2021	S/L	10	5,995	-	-	-	-	510	510	4,589
Leasehold Imp	fixed gas leak replaced pipe	2/1/2021	S/L	15	1,610	-	-	-	-	107	107	1,503
Leasehold Imp	inv 1 removed fence+ replace 3 pieces of the fence	4/11/2021	S/L	10	2,300	-	-	-	-	230	230	2,070
Leasehold Imp	remove fence-to replace	4/15/2021	S/L	10	2,000	-	-	-	-	200	200	1,800
Leasehold Imp	replaced vice pump & deaerol timer on AC	9/1/2021	S/L	10	3,019	-	-	-	-	302	302	2,717
Disposals												
Leasehold Imp	Install 14 new Hercules retro-fit drains	4/1/2021	S/L		(9,900)	-	-	-	-	-	(495)	(9,405)
TOTAL LEASEHOLD IMPROVEMENTS 2021					14,006	-	-	-	2,009	1,534	12,431	
TOTAL LEASEHOLD IMPROVEMENTS					350,819	7,070	16,309	17,076	33,888	19,150	51,640	299,178
MOVABLE EQUIPMENT												
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	996	248	1,244	-	1,244	-
FF&E	Commercial conveyor/toasting system	4/1/2016	S/L	10	649	62	248	62	310	62	372	247
FF&E	Plate warmer	8/1/2016	S/L	10	1,982	198	792	198	990	198	1,188	794
FF&E	Ice Machine Cuber	9/1/2016	S/L	10	2,096	210	840	210	1,050	210	1,260	836
Medical Equipment	Patient lifter / 660lbs lift scale	7/1/2016	S/L	10	2,749	275	1,100	275	1,375	275	1,650	1,099
Computer Hardware	Sonicwall Network Sec, 8 computers, server, 3 Printers	3/1/2016	S/L	5	11,633	2,327	9,308	2,325	11,633	-	11,633	-
Computer Hardware	5 Lenovo Computer	4/1/2016	S/L	5	2,707	541	2,164	541	2,705	2	2,707	-
Computer Hardware	Ethernet switch, Server backup & Project Management	5/1/2016	S/L	5	10,302	2,060	8,240	2,060	10,300	2	10,302	-
Computer Hardware	Apple MacBook Pro	9/1/2016	S/L	5	1,577	-	1,577	-	1,577	-	1,577	-
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	700	175	875	2	877	-
Computer Software	Microsoft Office Pro (8)	3/1/2016	S/L	3	1,752	-	1,752	-	1,752	-	1,752	-
Computer Software	Microsoft Office Pro (5)	4/1/2016	S/L	3	1,095	-	1,095	-	1,095	-	1,095	-
Computer Software	Sonicwall antiVirus	4/1/2016	S/L	3	589	-	589	-	589	-	589	-
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	-	16,850	-	16,850	-	16,850	-
TOTAL MOVABLE EQUIPMENT 2016					56,072	6,098	46,251	6,094	52,345	781	53,096	2,976
FF&E	Mat Table	2/1/2017	S/L	13	3,599	240	720	240	960	240	960	2,399
Medical Equipment	Hi-Lo Motor & Electric Bed Grid	1/1/2017	S/L	12	2,291	191	573	191	764	191	955	1,376
Medical Equipment	Alert Hand Tag Tester	3/1/2017	S/L	5	559	112	336	112	448	111	559	-
Medical Equipment	Mattress	6/1/2017	S/L	10	808	81	243	81	324	81	315	403
Medical Equipment	Alert Hand Tag Tester	8/1/2017	S/L	3	1,371	274	822	274	1,096	274	1,370	1
Computer Hardware	Chromobook, Notebook, Laptop, IIP Processor, Printer, Desktop	6/1/2017	S/L	5	7,515	1,503	4,509	1,503	6,012	1,503	7,515	-
Computer Software	Gateway Security Bundle	3/1/2017	S/L	3	1,000	333	999	-	1,000	-	1,000	-
Computer Software	Gateway Security Bundle	4/1/2017	S/L	3	1,000	333	999	-	1,000	-	1,000	-
Computer Software	Gateway Security Bundle	5/1/2017	S/L	3	1,000	333	999	-	1,000	-	1,000	-
Sales Use Tax	E-Copiers (Total = 6)-Sales Use Tax	9/30/2017	S/L	3	729	109	329	-	329	-	329	-
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	4/30/2017	S/L	3	190	63	189	-	190	-	190	-
TOTAL MOVABLE EQUIPMENT 2017					19,662	3,572	10,718	3,401	13,123	2,400	15,523	4,139
FF&E	Amex CC-PC Richard & Son-Tvs	6/1/2018	S/L	5	571	114	228	114	342	114	456	115
FF&E	Glenn Good-PC Richard & Son-AC Unit	8/1/2018	S/L	10	542	54	108	54	162	54	216	326
Medical Equipment	US Direct Distribution-mattress	2/1/2018	S/L	10	945	95	190	95	285	95	380	565
Medical Equipment	Allstate Medical-mattress	5/1/2018	S/L	10	629	63	126	63	189	63	252	377
Capital Lease	Copiers	7/1/2018	S/L	3	23,307	-	7,769	-	7,769	-	7,769	15,538
Capital Lease	Copiers</											

RegalCare at West Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

GL Account	Description	Date Acquired	Method	Life	Historical Cost	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV	
FF&E	Food slicer	11/29/2019	S/L	10	1,027	103	103	103	206	103	309	718	
FF&E	AC Units	7/31/2019	S/L	10	596	60	60	60	120	60	180	416	
FF&E	AC Units	7/31/2019	S/L	10	744	74	74	74	148	74	222	522	
Medical Equipment	2 mod-size mattress systems	5/13/2019	S/L	10	622	62	62	62	124	62	186	436	
Medical Equipment	specialized mattresses	8/1/2019	S/L	10	627	63	63	63	126	63	189	438	
Medical Equipment	drug shredder head	8/5/2019	S/L	10	696	70	70	70	140	70	210	486	
Computer Hardware	New Wifi system	4/8/2019	S/L	3	4,250	1,417	1,417	1,417	2,834	1,416	4,250	-	
Sales Use Tax	Food slicer - sales use tax	12/1/2018	S/L	10	65	7	7	7	14	7	21	44	
Sales Use Tax	New Wifi system - Sales use tax	5/1/2019	S/L	3	270	90	90	90	180	90	270	-	
TOTAL MOVABLE EQUIPMENT 2019						6,897	1,946	1,946	1,946	3,202	1,945	5,817	3,000
MOVABLE EQUIPMENT DISPOSALS 2019													
Capital Lease	Disposal of Copier	12/31/2018	S/L		(22,918)	*	(7,639)	-	(7,639)	-	(7,639)	(15,279)	
FF&E	A/C Window unit	6/7/2020	S/L	10	730	-	-	74	74	74	148	591	
FF&E	garbage cans for covid	7/1/2020	S/L	5	547	-	-	109	109	109	218	329	
FF&E	phones	7/31/2020	S/L	5	3,173	-	-	635	635	635	1,270	1,903	
FF&E	refrigerator merchandiser	9/3/2020	S/L	10	2,735	-	-	274	274	274	548	2,187	
Medical Equip.	low airloss mattress pump	10/10/2019	S/L	10	640	-	-	64	64	64	128	512	
Medical Equip.	full body slings	4/2/2020	S/L	3	673	-	-	135	135	135	270	403	
Medical Equip.	low airloss mattress pump	3/7/2020	S/L	10	640	-	-	64	64	64	128	512	
Computer Hardware	hp desktop and accp	9/1/2020	S/L	3	1,475	-	-	492	492	492	984	491	
Sales Use Tax	On-line IT solutions tax	9/1/2020	S/L	3	32	-	-	11	11	11	22	10	
TOTAL MOVABLE EQUIPMENT 2020						10,654	-	1,358	1,358	1,358	3,716	6,938	
FF&E	installed new valve	10/14/2020	S/L	10	902	-	-	-	-	90	90	812	
FF&E	Good processor	3/1/2021	S/L	10	1,574	-	-	-	-	157	157	1,417	
FF&E	pro series grill	7/13/2021	S/L	10	2,744	-	-	-	-	274	274	2,470	
Medical Equip.	pressure mattress	1/13/2021	S/L	10	582	-	-	-	-	58	58	524	
Computer Software	DX Install	2/1/2021	S/L	3	500	-	-	-	-	167	167	333	
Sales Use Tax	on time II - Tax	11/1/2020	S/L	3	94	-	-	-	-	31	31	63	
TOTAL MOVABLE EQUIPMENT 2021						6,396	-	-	-	777	777	5,619	
TOTAL MOVABLE EQUIPMENT						104,368	11,941	29,567	12,625	72,196	8,057	80,253	24,115
TOTAL ASSETS						455,185	19,012	74,776	30,201	105,081	27,207	131,893	323,292
TOTAL ASSETS PER CR SCHEDULE						455,185	19,012	74,776	30,201	105,081	27,207	131,893	323,292
TOTAL ASSETS PER TRIAL BALANCE						455,183	19,012	74,776	30,201	105,081	27,207	131,893	323,290
VARIANCE						2	-	-	-	-	-	2	
VARIANCE DETAIL													
(ADD) CIP						0	-	-	-	-	-	-	
ROUNDING						-	-	-	-	-	-	-	
REVISED VARIANCE						2.31	19,012	74,776	30,201	105,081	(29,539)	(71,632)	71,634
F/S vs C/R NBV - Page 31, Line D9						(71,634)							
F/S vs C/R Depreciation - Page 36, Line F1						39,539							

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

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2021	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building	03/04/16	20 Years	180,000	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Regal Care at West Haven, LLC		2355	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Regal Care at West Haven, LLC		2355		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	25,647	25,647	
Interest on LOC for RegalCare OP Holdings / Other Non-A							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	25,647	25,647	
14. Insurance							
a. Insurance on Property (buildings only)				\$	13,757	13,757	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	75,616	75,616	
General Liability / EPLI / Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	89,373	89,373	
15. Total All Expenditures (A-13 thru C-14)				\$	9,792,196	9,792,196	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC				2355	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 36,349	36,349		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 219,591	219,591		
7.			Other - See attached Schedule	\$ 6,453	6,453		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 15,491	15,491		
10.			Accounting	\$			
10a.			Legal	\$ 1,750	1,750		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 155	155		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 685	685		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 16,195	16,195		
19.			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		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 373,551	373,551		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Insertion	\$ 5,550		
13	b12o	Respiratory Therapist	903		
Total Other Fees Adjustments			\$ 6,453	\$ -	\$ -

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		
16	m13	Discriminatory Bonus	9,971		
15	Var	Benefits Associated with Marketing Salaries	9,483		
Total Other A&G Adjustments			\$ 76,882	\$ -	\$ -

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

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	36,349	Page 10
Total Salaries	<u>4,672,365</u>	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**

	<u>Amount</u>
Total Cell Phone Expense	1,595 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Allowable Per Year	1,440
Percentage of Year (365 Days / 365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 155</u></u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Regal Care at West Haven, LLC			2355	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 373,551	373,551		
Page 20 - Resident Care Supplies***							
27.	20	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 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 3,481	3,481		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
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	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 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	5i	Nursing Expense>Equip-Rental	\$ 25,797		
20	5i	Cable Television Disallowance (See Attached)	3,225		
Total Other Ancillary Costs			\$ 29,022	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 3,481		
Total Other Property Adjustments			\$ 3,481	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	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 Adjustments			\$ 7,353	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 6,825	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	

Disallowed Cable TV \$ 3,225

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Regal Care at West Haven, LLC	2355	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 6,312,869	6,312,869				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 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						
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)				
c. Speech Therapy - Non-Medicare	\$ 77,384	77,384				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (77,090)	(77,090)				
5. a. Occupational Therapy - Medicare	\$ 307,342	307,342				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (176,916)	(176,916)				
c. Occupational Therapy - Non-Medicare	\$ 105,730	105,730				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (110,870)	(110,870)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 45,440	45,440				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 551,234	551,234				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,672,081	10,672,081				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 27	27				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ (20)	(20)				
8. Other (<i>Specify</i>)	\$ 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)
		-		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 8,453		
30 II 6a	Revenue Adjustments>Medicare A	36,987		
	Total Other Resident Revenue - Medicare	\$ 45,440	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
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 Other Resident Revenue	\$ 551,234	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Claims	N/A	\$ 27		
	Total Interest Income		\$ 27	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
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 Other Revenue	\$ 1,022,241	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC	2355	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	75,463
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,212,624
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	155,624
a. Prepaid Expenses	2,628			
b. Prepaid Expenses>Insurance	120,974			
c. Prepaid Expenses>Taxes	32,022			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,443,711
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>350,818</u>		\$	299,178
	Accum. Depreciation <u>51,640</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>104,368</u>		\$	24,119
	Accum. Depreciation <u>80,249</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(71,638)
F/S vs C/R NBV	(71,634)			
See Schedule	(4)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	251,658

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description		
Total Prepaid Expenses			\$	-

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

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

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

Page Ref	Line Ref	Description		
31	B9	Rounding	\$	(4)
Total Other Fixed Assets (Itemize)			\$	(4)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description		
32	D7	Due From>Old Owner	\$	10,360
32	D7	Due To(From)>RC Holdings		2,187,970
32	D7	Due To(From)>Medicaid		96,754
32	D7	Due To(From)>Vendor		43,371
32	D7	Due To(From)>Other LAE		11,354
32	D7	Due To(From)>RFMS		1,410
32	D7	Due To(From)>Michelle Cortina		8,849
32	D7	Due To>Old Owner		17,918
Total Other Assets			\$	2,377,886

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description		
Total Notes Payable			\$	-

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

Page Ref	Line Ref	Description		
33	A12	Accrued Expenses	\$	159,315
33	A12	Accrued Expenses>Tamar Brokerage Fee		4,352
33	A12	Accrued Expenses>Capital Lease>Copier		(12,039)
33	A12	Accrued Expenses>Insurance - General Liability & Other		18,714
33	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
33	A12	Deferred Revenue>Medicaid>COVID19		221,188
Total Other Current Liabilities (Itemize)			\$	1,332,079

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

Page Ref	Line Ref	Description		
34	B4	Due To(From)>Salmon Brook	\$	52
34	B4	Due To(From)>HMO		7,111
34	B4	Due To(From)>Hospice		9,044
34	B4	Due To(From)>Income		3,895
34	B4	Due To(From)>Regal Realty		1,207,508
34	B4	Due To>Patient Spend Down		27,132
Total Other Current Liabilities (Itemize)			\$	1,246,742

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC	2355	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	2,695,369
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	15,800
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	34,814		
	Accum. Depreciation	34,814	Net	\$
4. Goodwill (Purchased Only)			\$	635,204
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	956,866
Name and Address	Amount	Loan Date		
Due To/(From)>Various	956,866	Var		
7. Other Assets <i>(itemize)</i>			\$	2,377,986

See Schedule				2,377,986
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,985,856
D-9. Total All Assets (Lines A9 + B10 + 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 Facility		License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC		2355	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	687,878
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
_____		_____	_____	_____	
_____		_____	_____	_____	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	295,528
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	1,047
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,332,079

See Schedule				1,332,079	
A-13. Total Current Liabilities (Lines 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)

Name of Facility Regal Care at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,316,532	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 76,871	
Name and Address of Lender	Amount	Loan Date			
Due To/(From)>Various	76,871	Var			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 1,256,742	

See Schedule				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

Name of Facility	License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC	2355	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(109,969)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,278,455
6. Gain or Loss for Period			\$	1,862,594
	10/1/2020	thru 9/30/2021		
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, LLC	2355	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	1,275,986
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,694,329
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	9,831,735
D. Net Income or Deficit			\$	1,862,594
E. Balance			\$	3,138,580
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Pg 27	\$9,792,196			
F/S vs C/R Depre.	39,539			
Total Expenses	\$9,831,735			
2. Other <i>(itemize)</i>				
PY Adjustment		(107,500)		
F-3. Total Additions			\$	(107,500)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	3,031,080
	09/30/21			

I. Preparer's/Reviewer's Certification

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/7/22		
Printed Name of Preparer Matthew S. Bivolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Tzippy Krupenia		Phone Number 732-961-8575		
Contact Email Address tzippyk@ltccs.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at 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*

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 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
14-305-00	Fixed Assets>Sales Use Tax	980.00			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)
15-133-00	Accum Depn>Medical Equipment	(10,014.00)			(10,014.00)
15-134-00	Accum Depn>Computer Hardware	(35,734.00)			(35,734.00)
15-135-00	Accum Depn>Computer Software	(6,522.00)			(6,522.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(34,341.00)			(34,341.00)
15-305-00	Accum Depn>Sales Use Tax	(648.00)			(648.00)
16-000-00	Goodwill	635,204.00			635,204.00
17-000-00	Deferred Financing Costs	34,814.00			34,814.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(34,814.00)			(34,814.00)
20-000-00	Accounts Payable	(631,820.00)			(631,820.00)
21-149-00	Other Current Payables>Misc. PR Deduction	1,612.00			1,612.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(1,612.00)			(1,612.00)
21-350-00	Other Current Payables>Resident Funds	(62,597.00)			(62,597.00)
21-600-00	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)
24-000-02	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)
24-165-00	Accrued Expenses>Insurance - Property	(5,263.00)			(5,263.00)
24-285-00	Accrued Expenses>Year End Adjustments	(6,676.00)			(6,676.00)
24-881-00	Accrued Expenses>Workers Comp	(81,158.00)			(81,158.00)
24-882-00	Accrued Expenses>Health Insurance	(158,942.00)			(158,942.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(688,510.00)			(688,510.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(221,188.00)			(221,188.00)
27-000-40	Due To/(From)>Salmon Brook	(52.00)			(52.00)
27-000-41	Due To/(From)>Sky View	20.00			20.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 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)
27-109-00	Due To/(From)>Hospice	(9,044.00)			(9,044.00)
27-111-00	Due To/(From)>Medicaid	96,754.00			96,754.00
27-112-00	Due To/(From)>Income	(5,895.00)			(5,895.00)
27-152-00	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			83,210.00
28-127-00	Due To>Old Owner	17,918.00			17,918.00
30-000-00	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
41-102-00	Pharmacy Rev>Medicare A	(143,075.00)			(143,075.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	143,075.00			143,075.00
42-102-00	PT Revenue>Medicare A	(182,281.00)			(182,281.00)
42-102-01	PT Revenue>Medicare A>C/A	182,281.00			182,281.00
42-103-00	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)
43-105-01	OT Revenue>HMO>C/A	7,886.00			7,886.00
43-111-00	OT Revenue>Medicaid	(102,984.00)			(102,984.00)
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 9/30/2021	JE Ref #	RJE	FINAL 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
			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
		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		(662,302.00)	0.00
			RJE - 3	(662,302.00)	
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
64-224-34	Other Ancillary Expense>Lab>COVID19	381.00			381.00
64-225-00	Other Ancillary Expense>Radiology	8,638.00			8,638.00
64-225-34	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			1,511.00
69-883-00	Social Services Expense>Other Benefits	11,151.00		(11,151.00)	0.00
			RJE - 3	(11,151.00)	
70-177-00	Dietary Expense>Supplements	19,914.00			19,914.00
70-178-00	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
70-811-92	Dietary Expense>Director>PTO Accrual	(869.00)			(869.00)
70-831-80	Dietary Expense>Aide>Wages	271,948.00			271,948.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(2,361.00)			(2,361.00)
70-832-80	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
			RJE - 3	(95,717.00)	
71-178-00	Activity Expense>Food	1,203.00			1,203.00
71-179-00	Activity Expense>Barber & Beauty	20.00			20.00
71-183-00	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			8,100.00
71-881-00	Activity Expense>Workers Comp	3,602.00			3,602.00
71-882-00	Activity Expense>Health Insurance	2,492.00			2,492.00
71-883-00	Activity Expense>Other Benefits	18,650.00		(18,650.00)	0.00
			RJE - 3	(18,650.00)	
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

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
73-183-00	Laundry Expense>Supplies	1,183.00			1,183.00
73-700-00	Laundry Expense>Contracted Service	2,852.00			2,852.00
73-700-34	Laundry Expense>Contracted Service>COVID19	101,980.00			101,980.00
73-831-80	Laundry Expense>Aide>Wages	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			5,434.00
75-700-00	Maintenance Expense>Contracted Service	17,073.00		(15,922.00)	1,151.00
			RJE - 8	(15,922.00)	
75-700-34	Maintenance Expense>Contracted Service>COVID19	2,765.00			2,765.00
75-811-80	Maintenance Expense>Director>Wages	60,986.00			60,986.00
75-811-92	Maintenance Expense>Director>PTO Accrual	681.00			681.00
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
80-101-00	Admin Expense>Provider Tax	529,178.00			529,178.00
80-162-00	Admin Expense>Insurance - General Liability & Other	73,433.00			73,433.00
80-163-00	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 Expense>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			63,502.00
80-231-00	Admin Expense>Telephone	12,765.00		(1,555.00)	11,210.00
			RJE - 2	(1,555.00)	
80-232-00	Admin Expense>Cable TV	6,825.00			6,825.00
80-233-00	Admin Expense>Seminars	86.00			86.00
80-234-00	Admin Expense>Licenses	795.00		110.00	905.00
			RJE - 6	110.00	
80-235-00	Admin Expense>Dues & Subscriptions	285.00		(285.00)	0.00
			RJE - 6	(285.00)	
80-236-00	Admin Expense>Travel	2,061.00		(40.00)	2,021.00
			RJE - 11	(40.00)	
80-236-04	Admin Expense>Travel>Allowable	2,749.00			2,749.00

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 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	
80-239-34	Admin Expense>Accounting Fees>COVID19	2,338.00			2,338.00
80-240-00	Admin Expense>Professional Fees	142,209.00		33,276.00	175,485.00
			RJE - 4	56,400.00	
			RJE - 5	(23,124.00)	
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00			8,000.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	20,176.00			20,176.00
80-243-00	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>Corporate Tax	160.00			160.00
80-249-00	Admin Expense>Recruiting	992.00			992.00
80-250-00	Admin Expense>Marketing & 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			7,138.00
80-883-00	Admin Expense>Other Benefits	52,746.00		(52,746.00)	0.00
			RJE - 3	(52,746.00)	
80-885-00	Admin Expense>Flood	109.00			109.00
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		3,191.00	3,191.00
			RJE - 3	3,191.00	
85-255-79	Employee Benefits Expense>Pension>Union	0.00		233,021.00	233,021.00
			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	
			RJE - 11	40.00	
Marcum 111	Employee Food	0.00		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**
 Engagement: **Medicaid - RegalCare at West Haven, LLC**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021
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				
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				
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
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	271,948.00		0.00	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
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	281,098.00		0.00	281,098.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	4,255.00		0.00	4,255.00
Subtotal [6B]	Other Housekeeping Workers	285,353.00		0.00	285,353.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	60,986.00		0.00	60,986.00
75-811-92	Maintenance Expense>Director>PTO Accrual	681.00		0.00	681.00
Subtotal [7A]	Engineer or Chief of Maintenance	61,667.00		0.00	61,667.00
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
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 Accrual	(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		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 Accrual	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 Expense>Unit Manager>Wages	174.00	0.00	174.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	(1,726.00)	0.00	(1,726.00)
Subtotal [12B2]	RNs - Administrative	213,866.00	0.00	213,866.00
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
Subgroup : [12D]	Aides and Attendants			
60-801-80	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
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 : [12O]	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 [12O]	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
Group : [13-B]	Professional Fees			
Subgroup : [1]	Dietitian			
Marcum 121	Dietitian	0.00	52,171.00	52,171.00
Subtotal [1]	Dietitian	0.00	52,171.00	52,171.00
Subgroup : [2]	Dentist			
Marcum 101	Dentist	0.00	4,920.00	4,920.00
Subtotal [2]	Dentist	0.00	4,920.00	4,920.00
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	10,631.00	0.00	10,631.00
Subtotal [3]	Pharmacist	10,631.00	0.00	10,631.00
Subgroup : [5A]	PT - Resident Care			
65-000-00	PT Expense	196,694.00	0.00	196,694.00
Subtotal [5A]	PT - Resident Care	196,694.00	0.00	196,694.00
Subgroup : [8A]	Medical Director			
61-750-34	Nursing Admin Expense>Medical Director>COVID19	36,000.00	0.00	36,000.00
Subtotal [8A]	Medical Director	36,000.00	0.00	36,000.00
Subgroup : [9A]	ST - Resident Care			
67-000-00	ST Expense	77,745.00	0.00	77,745.00
Subtotal [9A]	ST - Resident Care	77,745.00	0.00	77,745.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	219,591.00	0.00	219,591.00
Subtotal [10A]	OT - Resident Care	219,591.00	0.00	219,591.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-34	Nursing Expense>Contracted Service>COVID19	173,178.00	(86,955.00)	86,223.00

60-700-38	Nursing Expense>Contracted Service>Strike	88,446.00	RJE - 10	(86,955.00)	88,446.00
Subtotal [11A1]	RN's - Direct Care	261,624.00		0.00	174,669.00
Subgroup : [11B1]	LPN's - Direct Care				
60-700-19	Nursing Expense>Contracted Service>LPN	0.00	RJE - 10	50,846.00	50,846.00
Subtotal [11B1]	LPN's - Direct Care	0.00		50,846.00	50,846.00
Subgroup : [11C]	Aides				
60-700-20	Nursing Expense>Contracted Service>CNA	0.00	RJE - 10	36,109.00	36,109.00
Subtotal [11C]	Aides	0.00		36,109.00	36,109.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	63,709.00	RJE - 1	(57,091.00)	6,618.00
60-206-34	Nursing Expense>Clinical Services>COVID19	(165.00)	RJE - 1	(57,091.00)	(165.00)
60-212-00	Nursing Expense>Clinical Consultants	18,000.00		0.00	18,000.00
68-700-34	Therapy Expense>Contracted Service>Covid19	2,000.00		0.00	2,000.00
Subtotal [12]	Other	83,544.00		(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]	Workmen's Compensation				
61-881-00	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		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		0.00	34,808.00
75-880-00	Maintenance Expense>Payroll Taxes	16,253.00		0.00	16,253.00
80-880-00	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		0.00	10,798.00
75-882-00	Maintenance Expense>Health Insurance	5,002.00		0.00	5,002.00
80-882-00	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
Subtotal [1A5]	Health Insurance	129,296.00	RJE - 3	671,561.00	800,857.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Union	0.00	RJE - 3	233,021.00	233,021.00
Subtotal [1A7]	Pensions	0.00		233,021.00	233,021.00
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	662,302.00	RJE - 3	(662,302.00)	0.00
69-883-00	Social Services Expense>Other Benefits	11,151.00	RJE - 3	(11,151.00)	0.00
70-883-00	Dietary Expense>Other Benefits	95,717.00	RJE - 3	(95,717.00)	0.00
71-883-00	Activity Expense>Other Benefits	18,650.00	RJE - 3	(18,650.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	79,567.00	RJE - 3	(79,567.00)	0.00

75-883-00	Maintenance Expense>Other Benefits	36,951.00	RJE - 3	(79,567.00)	0.00
				(36,951.00)	
80-245-38	Admin Expense>Background Checks>Strike	2,265.00	RJE - 3	(36,951.00)	2,265.00
80-883-00	Admin Expense>Other Benefits	52,746.00		0.00	0.00
				(52,746.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	RJE - 3	(52,746.00)	30,369.00
				30,369.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00	RJE - 3	30,369.00	3,191.00
				3,191.00	
Subtotal [1A9]	Other	959,349.00	RJE - 3	(923,524.00)	35,825.00
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
			RJE - 4	(56,400.00)	
80-239-34	Admin Expense>Accounting Fees>COVID19	2,338.00	RJE - 7	160.00	2,338.00
Subtotal [1D]	Accounting and Auditing	75,557.00		0.00	19,317.00
				(56,240.00)	
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	3,333.00		22,964.00	26,297.00
			RJE - 5	23,124.00	
80-238-34	Admin Expense>Legal Fees>COVID19	22.00	RJE - 7	(160.00)	22.00
Subtotal [1E]	Legal	3,355.00		0.00	26,319.00
				22,964.00	
Subgroup : [1G]	Office Supplies				
80-183-00	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
			RJE - 2	(1,555.00)	
Subtotal [1H1]	Telephone and Telegraph	12,765.00		(1,555.00)	11,210.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 102	Cell Phone	0.00		1,595.00	1,595.00
			RJE - 2	1,555.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00	RJE - 11	40.00	1,595.00
				1,595.00	
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	160.00		0.00	160.00
Subtotal [1J]	Corporation Business Taxes	160.00		0.00	160.00
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
Total [15]	Expenditures Other than Salaries	2,344,223.00		(52,178.00)	2,292,045.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. 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
Subgroup : [2]	Holiday Parties for Staff				
Marcum 113	Allowable Party	0.00		1,763.00	1,763.00
			RJE - 3	1,763.00	
Subtotal [2]	Holiday Parties for Staff	0.00		1,763.00	1,763.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	2,061.00		(40.00)	2,021.00

80-236-04	Admin Expense>Travel>Allowable	2,749.00	RJE - 11	(40.00)	2,749.00
80-236-34	Admin Expense>Travel>COVID19	19.00		0.00	19.00
80-236-38	Admin Expense>Travel>Strike	20,574.00		0.00	20,574.00
Subtotal [4]	Employee Travel	25,403.00		(40.00)	25,363.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	504.00		0.00	504.00
60-204-34	Nursing Expense>Training & Education>COVID19	1,152.00		0.00	1,152.00
80-233-00	Admin Expense>Seminars	86.00		0.00	86.00
Subtotal [5]	Education Expense	1,742.00		0.00	1,742.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	992.00		0.00	992.00
Subtotal [M1]	Advertising Help Wanted	992.00		0.00	992.00
Subgroup : [M3]	Advertising Other				
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)
Subtotal [M3]	Advertising Other	16,195.00		0.00	16,195.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	910.00		0.00	910.00
80-209-34	Admin Expense>Postage>COVID19	5.00		0.00	5.00
Subtotal [M7]	Postage	915.00		0.00	915.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	285.00		(285.00)	0.00
Subtotal [M8]	Dues and Membership Fees to Professional Asso	285.00	RJE - 6	(285.00)	0.00
Subgroup : [M9]	Subscriptions				
Marcum 115	Subscriptions	0.00		175.00	175.00
Subtotal [M9]	Subscriptions	0.00	RJE - 6	175.00	175.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	2,100.00		0.00	2,100.00
80-230-00	Admin Expense>Data Processing	63,502.00		0.00	63,502.00
80-240-00	Admin Expense>Professional Fees	142,209.00		33,276.00	175,485.00
80-240-34	Admin Expense>Professional Fees>COVID19	8,000.00	RJE - 4	56,400.00	64,400.00
80-700-00	Admin Expense>Contracted Service	18,012.00	RJE - 5	(23,124.00)	(5,112.00)
80-700-34	Admin Expense>Contracted Service>COVID19	285.00		0.00	285.00
Subtotal [M11]	Services Provided by Contract	234,108.00	RJE - 8	15,922.00	250,030.00
Subgroup : [M13]	Other				
80-234-00	Admin Expense>Licenses	795.00		110.00	905.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	20,176.00	RJE - 6	110.00	20,286.00
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	0.00		951.00	951.00
Marcum 112	Employee Relations	0.00	RJE - 3	951.00	951.00
Marcum 114	Discriminatory Bonus	0.00	RJE - 3	4,117.00	4,117.00
Marcum 120	Admin&General>COVID Related Expense	0.00	RJE - 3	4,117.00	4,117.00
Subtotal [M13]	Other	71,391.00	RJE - 3	9,971.00	81,362.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin	351,406.00	RJE - 3	1,975.00	353,381.00
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
70-178-38	Dietary Expense>Food>Strike	788.00		0.00	788.00

71-178-00	Activity Expense>Food	1,203.00	0.00	1,203.00
Subtotal [2A1]	Raw Food	216,258.00	0.00	216,258.00
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	666.00	0.00	666.00
Subtotal [2A2]	Non-Food Supplies	24,858.00	0.00	24,858.00
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
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4C]	Other			
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
Subtotal [5F]	X-Rays and related radiological	12,807.00	0.00	12,807.00
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
Subtotal [5H]	Laboratory	19,739.00	0.00	19,739.00
Subgroup : [5I]	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
71-202-00	Activity Expense>Resident Missing Items	175.00	0.00	175.00
71-700-00	Activity Expense>Contracted Service	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
Subgroup : [5L]	Other			
60-183-00	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	15,482.00
60-230-34	Nursing Expense>Data Processing>COVID19	3,029.00	0.00	3,029.00
Marcum 119	Indirect COVID Expense	0.00	165.00	165.00
Subtotal [5L]	Other	191,466.00	165.00	191,631.00
			RJE - 3	165.00

Total [20]	Housekeeping and Resident Care Basis for Allocat	429,536.00	165.00	429,701.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	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			
76-228-00	Utility Expense>Electric	85,141.00	0.00	85,141.00
Subtotal [6C]	Light & Power	85,141.00	0.00	85,141.00
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
Subgroup : [6F]	Other			
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	(15,922.00)	1,151.00
			RJE - 8 (15,922.00)	
75-700-34	Maintenance Expense>Contracted Service>COVID19	2,765.00	0.00	2,765.00
75-837-38	Maintenance Expense>Security>Strike	5,000.00	0.00	5,000.00
Subtotal [6F]	Other	94,597.00	(15,922.00)	78,675.00
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			
91-121-00	Property Expense>Rent	180,000.00	0.00	180,000.00
Subtotal [9]	Rental Payments	180,000.00	0.00	180,000.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property 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
Group : [27]	Interest and Insurance			
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			
80-165-00	Admin Expense>Insurance - Property	13,757.00	0.00	13,757.00
Subtotal [14A]	Insurance on Property	13,757.00	0.00	13,757.00
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Liability & Other	73,433.00	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
Subtotal [14C3]	Other	75,616.00	0.00	75,616.00

Total [27]	Interest and Insurance	115,020.00	0.00	115,020.00
Group : [30]	Statement of Revenue			
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)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	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			
40-102-14	Room & Board Revenue>Medicare A>Sequester	(542.00)	0.00	(542.00)
Subtotal [3B]	Medicare room and board contractual allowance	(542.00)	0.00	(542.00)
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(98,471.00)	0.00	(98,471.00)
40-105-00	Room & Board Revenue>HMO	(164,690.00)	0.00	(164,690.00)
40-109-00	Room & Board Revenue>Hospice	(510,577.00)	0.00	(510,577.00)
Subtotal [4A]	Private-pay residents and other	(773,738.00)	0.00	(773,738.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequester	26.00	0.00	26.00
Subtotal [4B]	Private-pay room and board contractual allowanc	26.00	0.00	26.00
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)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	143,075.00	0.00	143,075.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowa	143,075.00	0.00	143,075.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(182,281.00)	0.00	(182,281.00)
42-103-00	PT Revenue>Medicare B	(109,963.00)	0.00	(109,963.00)
Subtotal [7A]	Physical Therapy - Medicare	(292,244.00)	0.00	(292,244.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	182,281.00	0.00	182,281.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowan	182,281.00	0.00	182,281.00
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	(83,143.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
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 Allc	85,913.00	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 Allowance			
44-102-01	ST Revenue>Medicare A>C/A	68,774.00	0.00	68,774.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowanc	68,774.00	0.00	68,774.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-105-00	ST Revenue>HMO	(215.00)	0.00	(215.00)
44-111-00	ST Revenue>Medicaid	(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 Allowance			
44-105-01	ST Revenue>HMO>C/A	(79.00)	0.00	(79.00)
44-111-01	ST Revenue>Medicaid>C/A	77,169.00	0.00	77,169.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allot	77,090.00	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)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	176,916.00	0.00	176,916.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allc	176,916.00	0.00	176,916.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-105-00	OT Revenue>HMO	(2,746.00)	0.00	(2,746.00)
43-111-00	OT Revenue>Medicaid	(102,984.00)	0.00	(102,984.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(105,730.00)	0.00	(105,730.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual 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
Subgroup : [10A]	Other - Medicare			
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			
47-105-00	Other Ancillary Rev>HMO	(321.00)	0.00	(321.00)
51-111-34	Other Rev>Medicaid>COVID19	(267,449.00)	0.00	(267,449.00)
51-111-38	Other Rev>Medicaid>Strike	(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	3,695.00	0.00	3,695.00
Subtotal [10B]	Other - Non-medicare	(551,234.00)	0.00	(551,234.00)
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(27.00)	0.00	(27.00)
Subtotal [15]	Interest Income	(27.00)	0.00	(27.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops			
71-179-00	Activity Expense>Barber & Beauty	20.00	0.00	20.00
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	20.00	0.00	20.00
Subgroup : [18]	Other Revenue			
51-034-34	Other Rev>PPP>COVID19	(983,200.00)	0.00	(983,200.00)
51-100-00	Other Rev>Miscellaneous	(6,301.00)	0.00	(6,301.00)
51-818-00	Other Rev>Medical Records	(1,036.00)	0.00	(1,036.00)
80-243-00	Admin Expense>Late Fees	(6,102.00)	0.00	(6,102.00)
98-999-99	Prior Period Adjustment	(25,602.00)	0.00	(25,602.00)
Subtotal [18]	Other Revenue	(1,022,241.00)	0.00	(1,022,241.00)
Total [30]	Statement of Revenue	(11,694,329.00)	0.00	(11,694,329.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-014-00	Cash>Petty Cash Facility	2,132.00	0.00	2,132.00
10-015-00	Cash>Petty Cash PNA	500.00	0.00	500.00
10-050-90	Cash>WFPayroll>West Haven	984.00	0.00	984.00
10-060-90	Cash>Resident Trust>West Haven	62,597.00	0.00	62,597.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-90	Cash>WFOperating>West Haven	4,250.00	0.00	4,250.00
Subtotal [A1]	Cash	75,463.00	0.00	75,463.00
Subgroup : [A2]	Resident A/R			
11-102-00	Accounts Receivable>Medicare A	515,072.00	0.00	515,072.00
11-104-00	Accounts Receivable>Private	219,687.00	0.00	219,687.00
11-105-00	Accounts Receivable>HMO	44,949.00	0.00	44,949.00
11-109-00	Accounts Receivable>Hospice	137,080.00	0.00	137,080.00
11-111-00	Accounts Receivable>Medicaid	1,054,294.00	0.00	1,054,294.00
11-112-00	Accounts Receivable>Income	90,194.00	0.00	90,194.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	39,963.00	0.00	39,963.00

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
Subgroup : [A5] Prepaid Expenses				
12-000-00	Prepaid Expenses	2,628.00	0.00	2,628.00
12-124-00	Prepaid Expenses>Insurance	120,974.00	0.00	120,974.00
12-126-00	Prepaid Expenses>Taxes	32,022.00	0.00	32,022.00
Subtotal [A5]	Prepaid Expenses	155,624.00	0.00	155,624.00
Subgroup : [B4] Leasehold Improvements				
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
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(13,447.00)	0.00	(13,447.00)
15-133-00	Accum Depn>Medical Equipment	(10,014.00)	0.00	(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
Subgroup : [D3] Organization Expense				
17-000-00	Deferred Financing Costs	34,814.00	0.00	34,814.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(34,814.00)	0.00	(34,814.00)
Subtotal [D3]	Organization Expense	0.00	0.00	0.00
Subgroup : [D4] Goodwill				
16-000-00	Goodwill	635,204.00	0.00	635,204.00
Subtotal [D4]	Goodwill	635,204.00	0.00	635,204.00
Subgroup : [D6] Loans to Owners or Related Parties				
27-000-41	Due To/(From)>Sky View	20.00	0.00	20.00
27-000-92	Due To/(From)>Regal Care Management Group	870,035.00	0.00	870,035.00
27-170-00	Due To/(From)>MLTSS	596.00	0.00	596.00
27-315-00	Due To/(From)>Fairview at Southport	2,431.00	0.00	2,431.00
27-316-00	Due To/(From)>Fairview at Greenwich	574.00	0.00	574.00
27-400-00	Due to/(from)>Eli Mirilis	83,210.00	0.00	83,210.00
Subtotal [D6]	Loans to Owners or Related Parties	956,866.00	0.00	956,866.00
Subgroup : [D7] Other Assets				
13-127-00	Due From>Old Owner	10,360.00	0.00	10,360.00
27-000-93	Due To/(From)>RC Holdings	2,187,970.00	0.00	2,187,970.00
27-111-00	Due To/(From)>Medicaid	96,754.00	0.00	96,754.00
27-172-00	Due To/(From)>Vendor	43,371.00	0.00	43,371.00
27-174-00	Due To/(From)>Olher L&E	11,354.00	0.00	11,354.00
27-314-00	Due To/(From)>RFMS	1,410.00	0.00	1,410.00
27-328-00	Due To/(From)>Michelle Cortina	8,849.00	0.00	8,849.00
28-127-00	Due To>Old Owner	17,918.00	0.00	17,918.00
Subtotal [D7]	Other Assets	2,377,986.00	0.00	2,377,986.00
Total [31-32]	Assets	6,681,225.00	0.00	6,681,225.00
Group : [33-34] Liabilities				
Subgroup : [A1] Trade A/P				
20-000-00	Accounts Payable	(631,820.00)	0.00	(631,820.00)
21-149-00	Other Current Payables>Misc. PR Deduction	1,612.00	0.00	1,612.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(1,612.00)	0.00	(1,612.00)
21-350-00	Other Current Payables>Resident Funds	(62,597.00)	0.00	(62,597.00)
21-600-00	Other Current Payables>Disputed AP	6,573.00	0.00	6,573.00

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 Liabilities			
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			
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 Realty	(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)
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)	0.00	(1,278,455.00)
Total [35]	Equity	(1,168,486.00)	0.00	(1,168,486.00)
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

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

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dental expense and dietician to the correct line of the cost report				
60-206-00	Dentist	D.01	4,920.00	
60-206-00	Dietician		52,171.00	
60-206-00	Nursing Expense>Clinical Services			57,091.00
Total			57,091.00	57,091.00
Reclassifying Journal Entries JE # 2				
To reclass cell phone expense from the telephone line				
80-231-00	Cell Phone	N.01a	1,555.00	
80-231-00	Admin Expense>Telephone			1,555.00
Total			1,555.00	1,555.00
Reclassifying Journal Entries JE # 3				
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union	E.05a	30,369.00	
85-245-00	Employee Benefits Expense>Background Checks		3,191.00	
85-255-79	Employee Benefits Expense>Pension>Union		233,021.00	
85-260-79	Employee Benefits Expense>Welfare>Union		871,561.00	
Marcum 111	Employee Food		951.00	
Marcum 112	Employee Relations		4,117.00	
Marcum 113	Allowable Party		1,763.00	
Marcum 114	Discriminatory Bonus		9,971.00	
Marcum 119	Indirect COVID Expense		165.00	
Marcum 120	Admin&General>COVID Related Expense		1,975.00	
61-883-00	Nursing Admin Expense>Other Benefits			662,302.00
69-883-00	Social Services Expense>Other Benefits			11,151.00
70-883-00	Dietary Expense>Other Benefits			95,717.00
71-883-00	Activity Expense>Other Benefits			18,650.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			79,567.00
75-883-00	Maintenance Expense>Other Benefits			36,951.00
80-883-00	Admin Expense>Other Benefits			52,746.00
60-883-00	Nursing Expense>Other Benefits			
Marcum 117	720 Tax Form			
Total			957,084.00	957,084.00
Reclassifying Journal Entries JE # 4				
To reclass professional fees from the accounting line				
80-240-00	Admin Expense>Professional Fees	E.02	56,400.00	
80-239-00	Admin Expense>Accounting Fees			56,400.00
Total			56,400.00	56,400.00
Reclassifying Journal Entries JE # 6				
To reclass legal fees out of professional fees				
80-238-00	Admin Expense>Legal Fees	E.03	23,124.00	
80-240-00	Admin Expense>Professional Fees			23,124.00
Total			23,124.00	23,124.00
Reclassifying Journal Entries JE # 8				
To reclass Subscriptions and licenses out of dues line				
80-234-00	Admin Expense>Licenses	D.01	110.00	
Marcum 115	Subscriptions		175.00	
80-235-00	Admin Expense>Dues & Subscriptions			285.00
Total			285.00	285.00
Reclassifying Journal Entries JE # 7				
To reclass accounting fees out of legal fees				
80-239-00	Admin Expense>Accounting Fees	E.01	160.00	
80-238-00	Admin Expense>Legal Fees			160.00
Total			160.00	160.00
Reclassifying Journal Entries JE # 8				
To reclass Admin Contracted Services to the correct line of the cost report				
80-700-00	Admin Expense>Contracted Service	D.01	15,922.00	
75-700-00	Maintenance Expense>Contracted Service			15,922.00
Total			15,922.00	15,922.00
Reclassifying Journal Entries JE # 10				
To reclass contract lpn and cnas into correct lines of the cost report				
60-700-19	Nursing Expense>Contracted Service>LPN	E.08	50,848.00	
60-700-20	Nursing Expense>Contracted Service>CNA		36,109.00	
60-700-34	Nursing Expense>Contracted Service>COVID19			86,955.00
Total			86,955.00	86,955.00
Reclassifying Journal Entries JE # 11				
To reclass cell phone expense out of travel				
Marcum 102	Cell Phone	E.09	40.00	
80-236-00	Admin Expense>Travel			40.00
Total			40.00	40.00
Total Reclassifying Journal Entries			1,198,616.00	1,198,616.00
Total All Journal Entries			1,198,616.00	1,198,616.00



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

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: