

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Waterbury Gardens Nursing & Rehabilitation Center, LLC	
Address (No. & Street, City, State, Zip Code) 128 Cedar Avenue, Waterbury, CT 06705	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> SLTC	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2424	RHNS	SLTC 2424	Medicare Provider 07-5210
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Medicaid Provider Numbers:	CCNH 20156	RHNS	ICF-IID 520157
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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) Waterbury Gardens Nursing & Rehabilitation Center, LLC	License No. 2424	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 Waterbury Gardens Nursing & Rehabilitation Center, 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.

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) Avi Rosenbloom			Printed Name (Owner)	
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 Waterbury Gardens Nursing & Rehabilitation Center, LLC	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 128 Cedar Avenue, Waterbury, CT 06705				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/15/2022		
Item	Total	CCNH	RHNS	SLTC
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 203-757-9271	Report for Year Ended 9/30/2021	Page 2	of 37	
Name of Facility (as shown on license) Waterbury Gardens Nursing & Rehabilitation Center, LLC	Address (No. & Street, City, State, Zip) 128 Cedar Avenue, Waterbury, CT 06705				
License Numbers: Type of Facility (Check appropriate box(es))	CCNH 2424	RHNS	SLTC 2424	Medicare Provider No. 07-5210	
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> SLTC					
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 Avi Rosenbloom					
		Nursing Home Administrator's License No.: 2056			
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name		License No.:			

General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page of
Waterbury Gardens Nursing & Rehabilitation Center,	2424	9/30/2021	3 37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered
Waterbury Gardens Nursing & Rehabilitation Center, LLC		128 Cedar Avenue, Waterbury, CT 06705	CT
Name of Partners/Members	Business Address	Title	% Owned
David Gamzeh	128 Cedar Avenue, Waterbury, CT 06705	Member	18.75
Akiva Glatzer	128 Cedar Avenue, Waterbury, CT 06705	Member	18.75
Mordy Lahasky	128 Cedar Avenue, Waterbury, CT 06705	Member	18.75
Shalom Lerner	128 Cedar Avenue, Waterbury, CT 06705	Member	5
Esther Stolberg	128 Cedar Avenue, Waterbury, CT 06705	Member	9.375
Joshua Farkovits	128 Cedar Avenue, Waterbury, CT 06705	Member	9.375
Waterbury 1111 Holdings	128 Cedar Avenue, Waterbury, CT 06705		20

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2021	Page of 3A 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation N/A	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers N/A	Business Address	Title	No. Shares Held by Each
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
Waterbury Gardens Nursing & Rehabilitation Cent	2424	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 Waterbury Gardens Nursing & Rehabilitation Center, L	License No. 2424	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	<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.
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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 following information:
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Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* 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 Waterbury Gardens Nursing & Rehabilitation C	License No. 2424	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.

See attached allocation schedule. Please note that the information used to prepare this cost report was provided by receiver. The receiver began on 11/5/19.

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

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.

Waterbury Gardens									
ALLOCATION SECTION									
Cost Year 2021								TOTAL	
ACCOUNT		INPUT		ALLOCATED AMOUNTS					
NUMBER	ACCOUNT NAME	Total	ALLOCATION	Skilled Nursing	Vent	Facility	Unit	TOTAL	
		AMOUNT	BASIS						
30 I1A.10	Medicaid R&B SNF Only	(7,933,221)	Nursing home	(7,933,221)	-	-	-	(7,933,221)	
30 I1A.22	Medicaid R&B Vent Only	-	Vent	-	-	-	-	-	
30 I3A.10	Medicare R&B - SNF Only	(2,000,139)	Nursing home	(2,000,139)	-	-	-	(2,000,139)	
30 I3A.22	Medicare R&B - Vent Only	-	Vent	-	-	-	-	-	
30 I4A.10	Private pay R&B - SNF Only	(712,792)	Nursing home	(712,792)	-	-	-	(712,792)	
30 I4A.22	Private pay R&B - Vent Only	-	Vent	-	-	-	-	-	
30 II1A.10	Prescription Drugs Medicare - Patient Days	(84,526)	Patient days	(66,723)	(17,803)	(17,803)	(17,803)	(84,526)	
30 II1C.10	Prescription drugs - Patient Days	(122,367)	Patient days	(96,593)	(25,774)	(25,774)	(25,774)	(122,367)	
30 II2A.22	Medical Supplies Medicare Non Reimbursable	-	Vent	-	-	-	-	-	
30 II3AM.07	PT Medicare PT Treatments	-	PT Treat	-	-	-	-	-	
30 II3A.10	PT Medicare PT Treatments	(1,362,850)	PT Treat	(1,256,767)	(106,083)	(106,083)	(106,083)	(1,362,850)	
30 II3CO.07	PT Other - PT Treatments	-	PT Treat	-	-	-	-	-	
30 II3C.10	PT Other - PT Treatments	(530,150)	PT Treat	(488,884)	(41,266)	(41,266)	(41,266)	(530,150)	
30 II4AM.08	ST Medicare - ST Treatments	-	ST Treat	-	-	-	-	-	
30 II4A.10	ST Medicare - ST Treatments	(55,792)	ST Treat	(45,479)	(10,313)	(10,313)	(10,313)	(55,792)	
30 II4CO.08	ST Other - ST Treatments	-	ST Treat	-	-	-	-	-	
30 II4C.10	ST Other - ST Treatments	(43,850)	ST Treat	(35,744)	(8,106)	(8,106)	(8,106)	(43,850)	
30 II5A.10	OT Medicare - OT Treatments	(1,121,300)	OT Treat	(1,010,227)	(111,073)	(111,073)	(111,073)	(1,121,300)	
30 II5C.10	OT - OT Treatments	(620,750)	OT Treat	(559,260)	(61,490)	(61,490)	(61,490)	(620,750)	
30 II6A.10	Other Medicare - Patient Days	2,184,601	Patient days	1,724,469	460,132	460,132	460,132	2,184,601	
30 II6B.10	Other - Patient Days	1,201,374	Patient days	948,335	253,039	253,039	253,039	1,201,374	
30 IV5.22	Interest - Patient Days	(3)	Patient days	(2)	(1)	(1)	(1)	(3)	
30 IV8.25	Other - Transportation Services	-	Accum Costs	-	-	-	-	-	
30 IV8.10	Other - Patient Days	(236)	Patient days	(186)	(50)	(50)	(50)	(236)	
Total Revenue		(11,202,001.00)		(11,533,213)	331,212	331,212	331,212	(11,202,001)	

Waterbury Gardens ALLOCATION SECTION						
Cost Year 2021		INPUT		TOTAL		
ACCOUNT		Total	ALLOCATION	ALLOCATED AMOUNTS		
NUMBER	ACCOUNT NAME	AMOUNT	BASIS	Skilled Nursing Facility	Vent Unit	TOTAL
10-A 2.15	Administrators	341,509	Payroll	247,736	93,773	341,509
10-A 3.15	Assistant Administrator	-	Payroll	-	-	-
10-A 4.19	Other Admin - Salary %	284,624	Payroll	206,471	78,153	284,624
10-A 4.43	Other Admin - Patient days	-	Patient days	-	-	-
10-A 5C.5	Dietary Workers - Meals	542,218	Meals	428,013	114,205	542,218
10-A 6A	Head Housekeeper	-	Sqft	-	-	-
10-A 7A..2	Other Maintenance Workers - SQFT	127,785	Sqft	106,999	20,786	127,785
10-A 9	Barber and Beautician Services	-	Payroll	-	-	-
10-A 10.19	Protective Services	-	Payroll	-	-	-
10-A 11A	Head Accountant	-	Payroll	-	-	-
10-A 11B	Other Accountants	-	Payroll	-	-	-
10-A 12A.10	Director of Nurses/Assistant Director	276,252	Nursing Salary	218,066	58,186	276,252
10-A 12B1.10	RNs - Direct Care	1,039,353	Direct	820,439	218,914	1,039,353
10-A 12B2.10	RNs - Administrative	226,197	Nursing Salary	178,554	47,643	226,197
10-A 12C1.10	LPNs - Direct Care	1,355,516	Direct	1,070,010	285,506	1,355,516
10-A 12D.10	Aides and Attendants	1,895,292	Direct	1,496,096	399,196	1,895,292
10-A 12E	Physical Therapists	266,163	PT Treat	245,445	20,718	266,163
10-A 12F	Speech Therapists	35,091	ST Treat	28,604	6,487	35,091
10-A 12G	Occupational Therapists	306,187	OT Treat	275,857	30,330	306,187
10-A 12H.43	Recreation Workers	122,971	Patient days	97,070	25,901	122,971
10-A 12I1	Medical Director	-	Payroll	-	-	-
10-A 12I2	Utilization Review	-	Payroll	-	-	-
10-A 12I3	Resident Care	-	Payroll	-	-	-
10-A 12I4	Other	-	Payroll	-	-	-
10-A 12J	Dentists	-	Payroll	-	-	-
10-A 12K.22	Pharmacists	-	Payroll	-	-	-
10-A 12L	Podiatrists	-	Payroll	-	-	-
10-A 12M.33	Social Workers/Case Management - Direct	107,034	Patient days	84,490	22,544	107,034
10-A 12N.22	Marketing - Non reimb	-	Patient days	-	-	-
10-A 12O.22	Other - Vent/Respiratory	760,385	Direct	62,227	698,158	760,385
10-A 12O.25	Other - Payroll	217,311	Payroll	157,641	59,670	217,311
13-B 1	Dietitian	-	Patient days	-	-	-
13-B 2.22	Dentist	-	Patient days	-	-	-
13-B 3.10	Pharmacist	-	Patient days	-	-	-

Waterbury Gardens							
ALLOCATION SECTION							
Cost Year 2021					TOTAL		
ACCOUNT		INPUT			ALLOCATED AMOUNTS		
NUMBER	ACCOUNT NAME	Total	Allocation		Skilled Nursing	Vent	
		AMOUNT	BASIS		Facility	Unit	TOTAL
13-B 4	Podiatrist	-	Patient days		-	-	-
13-B 5A.07	PT - Resident Care - PT	-	PT Treat		-	-	-
13-B 5B	PT - Other	-	PT Treat		-	-	-
13-B 6.33	Social Worker - Capacity	-	Capacity		-	-	-
13-B 7.22	Recreation Worker	-	Patient days		-	-	-
13-B 8A.10	Medical Director - Direct	185,678	Direct		80,314	105,364	185,678
13-B 8B	Utilization Review	-	Patient days		-	-	-
13-B 8C	Resident Care	-	Patient days		-	-	-
13-B 8D1	Infection Control Committee	-	Patient days		-	-	-
13-B 8D2	Pharmaceutical Committee	-	Patient days		-	-	-
13-B 8D3	Staff Development Committee	-	Patient days		-	-	-
13-B 8E	Other	-	Patient days		-	-	-
13-B 9A.08	ST - Resident Care - ST	-	ST Treat		-	-	-
13-B 9B	ST - Other	-	ST Treat		-	-	-
13-B 10B.10	OT - Other	-	OT Treat		-	-	-
13-B 11A1	RN's - Direct Care	-	Direct		-	-	-
13-B 11A2	RN's - Administrative	-	Payroll		-	-	-
13-B 11B1	LPN's - Direct Care	-	Direct		-	-	-
13-B 11B2	LPN's - Administrative	-	Payroll		-	-	-
13-B 11C	Aides	-	Direct		-	-	-
13-B 11D	Other	-	Direct		-	-	-
15 1A1.15	Workmen's Compensation - Salary%	438,486	Payroll		318,085	120,401	438,486
15 1A4.15	Social Security (FICA) - Salary %	680,228	Payroll		493,448	186,780	680,228
15 1A5.15	Health Insurance - Salary %	567,046	Payroll		411,344	155,702	567,046
15 1A6.15	Life Insurance - Salary %	-	Payroll		-	-	-
15 1A7.15	Pensions - Salary %	276,580	Payroll		200,636	75,944	276,580
15 1A8.15	Uniform Allowance - Salary %	-	Payroll		-	-	-
15 1A9.15	Other - Salary %	-	Payroll		-	-	-
15 1C.42	Bad Debts	378,000	Accum Costs		263,104	114,896	378,000
15 1D.42	Accounting and Auditing	8,652	Accum Costs		6,022	2,630	8,652
15 1E.42	Legal - Expenses	73,787	Accum Costs		51,359	22,428	73,787
15 1F	Insurance of Lives of Owners/Oper.	-	Accum Costs		-	-	-
15 1G.42	Office Supplies - Accum Costs	191,312	Accum Costs		133,161	58,151	191,312
15 1H1.42	Telephone and Telegraph - Accum Costs	8,941	Accum Costs		6,223	2,718	8,941
15 1I	Appraisal	-	Accum Costs		-	-	-

Waterbury Gardens ALLOCATION SECTION						
Cost Year 2021		INPUT		TOTAL ALLOCATED AMOUNTS		
ACCOUNT NUMBER	ACCOUNT NAME	Total AMOUNT	ALLOCATION BASIS	Skilled Nursing Facility	Vent Unit	TOTAL
15 1J	Corporation Business Taxes	-	Accum Costs	-	-	-
15 1K2	Other	-	Accum Costs	-	-	-
15 1K3.03	Resident Day User Fee	549,210	Patient days	433,533	115,677	549,210
16 2	Holiday Parties for Staff	-	Accum Costs	-	-	-
16 3	Gifts to Staff and Residents	-	Accum Costs	-	-	-
16 4.42	Employee Travel - Accum Costs	-	Accum Costs	-	-	-
16 5.33	Education Expense - Capacity	34,002	Capacity	27,202	6,800	34,002
16 5.34	Education Expense - Accum Costs	-	Accum Costs	-	-	-
16 6.25	Automobile Expense - Accum Costs	-	Accum Costs	-	-	-
16 7	Other	-	Accum Costs	-	-	-
16 M1.19	Advertising Help Wanted - Salaries %	43,462	Payroll	31,528	11,934	43,462
16 M2.22	Advertising Telephone Directory	-	Accum Costs	-	-	-
16 M3.42	Advertising Other	-	Accum Costs	-	-	-
16 M4	Fund Raising	-	Accum Costs	-	-	-
16 M5.34	Medical Records	-	Accum Costs	-	-	-
16 M7.42	Postage	-	Accum Costs	-	-	-
16 M8.33	Dues and Membership Fees to Professional Associations - Cap	11,958	Capacity	9,566	2,392	11,958
16 M8A	Dues to Chamber of Commerce	-	Capacity	-	-	-
16 M9.42	Subscriptions - Accum Costs	-	Capacity	-	-	-
16 M11.42	Services Provided by Contract - Accum Costs	192,941	Accum Costs	134,295	58,646	192,941
16 M12.02	Administrative Management Services - Patient days	-	Patient days	-	-	-
16 M13.25	Other - Accum Costs	336,563	Accum Costs	234,262	102,301	336,563
18 2A1.03	Raw Food - Meals	340,279	Meals	268,608	71,671	340,279
18 2A2.03	Non-Food Supplies - Meals	616	Meals	486	130	616
18 2B.03	Purchased Services - Meals	-	Meals	-	-	-
18 2D.03	Other - Meals	-	Meals	-	-	-
19 3A2	Employee Items	-	Laundry	-	-	-
19 3A3	Personal clothing - residents washed	-	Laundry	-	-	-
19 3A4.10	Repair and/or purchased linens	-	Laundry	-	-	-
19 3B.05	Purchased Services - Pounds of Laundry	278,329	Laundry	221,434	56,895	278,329
19 3C	Management Services	-	Laundry	-	-	-
19 3D.05	Other - Pounds of Laundry	-	Laundry	-	-	-
20 4A1.02	In-House Care Supplies - Sqft	-	Sqft	-	-	-
20 4B.02	Purchased Services - Sqft	320,267	Sqft	268,172	52,095	320,267
20 4C	Management Services	-	Sqft	-	-	-

Waterbury Gardens							
ALLOCATION SECTION							
Cost Year 2021							TOTAL
ACCOUNT		INPUT					ALLOCATED AMOUNTS
NUMBER	ACCOUNT NAME	Total	ALLOCATION		Skilled Nursing	Vent	
		AMOUNT	BASIS		Facility	Unit	TOTAL
20 4D	Other	-	Sqft		-	-	-
20 5A1	Own Pharmacy	-	Patient days		-	-	-
20 5A.03	Purchased From - Pharmacy	223,527	Pharmacy		168,072	55,455	223,527
20 5B.03	Medicine Cabinet Drugs	-	Patient days		-	-	-
20 5C.03	Medical and Therapeutic Supplies	793,595	Patient days		626,444	167,151	793,595
20 5D.03	Ambulance/Limousine - Patient Days	34,699	Patient days		27,391	7,308	34,699
20 5E1.03	Oxygen - Emergency Use	-	Patient days		-	-	-
20 5E2.03	Oxygen - Other - Vent/Respiratory	824,973	Resp. Salaries		67,513	757,460	824,973
20 5F.03	X-Rays and related radiological - Patient Days	15,339	Patient days		12,108	3,231	15,339
20 5H.03	Laboratory - Patient Days	7,916	Lab		6,785	1,131	7,916
20 5I.03	Recreation - Patient Days	13,312	Patient days		10,508	2,804	13,312
20 5J.03	Other - SNF	215,708	Nursing Home		215,708	-	215,708
20 5J.07	Other - PT Treatments	-	PT Treat		-	-	-
20 5J.08	Other - ST Treatments	-	ST Treat		-	-	-
20 5J.09	Other - OT Treatments	-	OT Treat		-	-	-
20 5J.15	Other - Salary %	-	Payroll		-	-	-
20 5J.22	Other - Vent/Respiratory	443,037	Resp. Salaries		36,256	406,781	443,037
22 6A.02	Repairs and Maintenance - Sqft	130,685	Sqft		109,428	21,257	130,685
22 6A.22	Repairs and Maintenance - Sqft	-	Vent		-	-	-
22 6B.33	Heat - Sqft	-	Sqft		-	-	-
22 6C.33	Light & Power - Sqft	221,618	Sqft		185,569	36,049	221,618
22 6D.33	Water	12,933	Sqft		10,829	2,104	12,933
22 6F.02	Other - Sqft	236,580	Sqft		198,098	38,482	236,580
22 7A.10	Land Improvements - SNF Only	-	Nursing Home		-	-	-
22 7A.22	Land Improvements - Non Reimb	-	Vent		-	-	-
22 7B.10	Building & Building Improvements - SNF Only	19,337	Nursing Home		19,337	-	19,337
22 7B.22	Building & Building Improvements - Non Reimb	5,160	Vent		-	5,160	5,160
22 7C.10	Non-movable Equipment - SNF Only	76,620	Nursing Home		76,620	-	76,620
22 7C.22	Non-movable Equipment - Non Reimb	20,444	Vent		-	20,444	20,444
22 7D.10	Movable Equipment - Patient Days	-	Nursing Home		-	-	-
22 7D.22	Movable Equipment - Non Reim	-	Vent		-	-	-
22 8A	Organization Expense	-			-	-	-
22 8B.10	Mortgage Expense - SNF	-	Nursing Home		-	-	-
22 8B.22	Mortgage Expense - Non Reim	-	Vent		-	-	-
22 8C	Leasehold Improvements	-			-	-	-

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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire

Accounting Basis

Name of Facility Waterbury Gardens Nursing & Reh	License No. 2424	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, New Haven, CT 06511
2 N/A	N/A
3	
4	

Services Provided by This Firm (*describe fully*)

1	Cost Report Prep	\$	8,652
2		\$	
3		\$	
4		\$	
		Charge for Services Provided	
		\$	8,652

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

Yes No

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 N/A	
2	
3	
4	
5	

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

Services Provided by This Firm (describe fully)

1	Miscellaneous Legal (Disallowed on Pg 28)	\$	73,787
2		\$	
3		\$	
4		\$	
5		\$	
	Charge for Services Provided		
		\$	73,787

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

Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424				Report for Year Ended 9/30/2021				Page 8 of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total SLTC	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	SLTC	Total	CCNH	RHNS	SLTC
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	150	120		30	150	120		30				
B. On last day of THIS report period	150	120		30					150	120		30
2. Number of Residents												
A. As of midnight of PREVIOUS report period	82	67		15	82	67		15				
B. As of midnight of THIS report period	84	66		18					84	66		18
3. Total Number of Days Care Provided During Period												
A. Medicare	4,545	2,485		2,060	2,186	1,825		361	2,359	660		1,699
B. Medicaid (Conn.)	24,538	20,176		4,362	19,423	15,061		4,362	5,115	5,115		
C. Medicaid (other states)												
D. Private Pay	97	97			42	42			55	55		
E. State SSI for RCH												
F. Other (Specify) Anthem / Cigna / Other Insurance	1,614	1,550		64	1,281	1,250		31	333	300		33
G. Total Care Days During Period (3A thru F)	30,794	24,308		6,486	22,932	18,178		4,754	7,862	6,130		1,732
Total Number of Days Not Included in Figures in 3G												
4. for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	30,794	24,308		6,486	22,932	18,178		4,754	7,862	6,130		1,732

Schedule of Resident Statistics (Cont'd)

Name of Facility Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	SLTC	Lost			Gained			CCNH	RHNS	SLTC		
				(1)	(2)	(3)	(1)	(2)	(3)					
N/A														

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

1st change	Change in Resident Days			CCNH	RHNS	SLTC
	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	SLTC	R.C.H.	ICF-MR
No. of Residents	7	75		2				
Per Diem Rate								
a. One bed rm.	Various	263.73	372.89	415.00				
b. Two bed rms.	Various	263.73	372.89	385.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments		TOTAL	CCNH	RHNS	SLTC
A. Medicare - Part B		8,175	7,595		580
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		2,873	2,275		598
2. Restorative Treatments					
C. Other		9,353	8,943		410
D. Total Physical Therapy Treatments		20,401	18,813		1,588
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B		218	201		17
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		294	183		111
2. Restorative Treatments					
C. Other		597	520		77
D. Total Speech Therapy Treatments		1,109	904		205
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B		6,487	5,791		696
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		3,853	3,078		775
2. Restorative Treatments					
C. Other		8,851	8,421		430
D. Total Occupational Therapy Treatments		19,191	17,290		1,901

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2021		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	SLTC
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	247,736	1,546			93,773 534
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	206,471	11,733			78,153 4,052
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	428,013	33,499			114,205
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers					
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	106,999	5,757			20,786 1,118
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers					
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	218,066	4,906			58,186 1,309
b. RN					
1. Direct Care	820,439	7,089			218,914 1,892
2. Administrative**	178,554	19,776			47,643 5,277
c. LPN					
1. Direct Care	1,070,010	46,758			285,506 12,476
2. Administrative**					
d. Aides and Attendants	1,496,096	98,065			399,196 26,166
e. Physical Therapists	245,445	7,900			20,718 510
f. Speech Therapists	28,604	745			6,487 59
g. Occupational Therapists	275,857	8,761			30,330 748
h. Recreation Workers	97,070	5,505			25,901 1,469
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	84,490	4,134			22,544 1,104
n. Marketing					
o. Other (Specify)					
See Attached Schedule	219,868	7,885			757,828 32,106
<i>A-13. Total Salary Expenditures</i>	<i>5,723,718</i>	<i>264,059</i>			<i>2,180,170 88,820</i>

* 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.

**** Hours are estimated on this page

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424		Report for Year Ended 9/30/2021			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	SLTC							
Section I - Operators/Owners										
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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Waterbury Gardens Nursing & Rehabilitation Center, LLC				2424		9/30/2021			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	SLTC							
Section III - Administrators***										
Avi Rosenbloom	247,736		93,773	Non Discriminatory	Administrator	2,080	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	
	2424	9/30/2021		13	37	
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	SLTC	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	80,314	586	Estimate		105,364	1164/Estima
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	80,314	586			105,364	

* 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*

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15 Rev. 9/2018

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
	2424	9/30/2021		15	37
Item		Total	CCNH	RHNS	SLTC
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 438,486	318,085			120,401
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 680,228	493,448			186,780
5. Health Insurance	\$ 567,046	411,344			155,702
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 276,580	200,636			75,944
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 378,000	263,104			114,896
d. Accounting and Auditing	\$ 8,652	6,022			2,630
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 73,787	51,359			22,428
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 191,312	133,161			58,151
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 8,941	6,223			2,718
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
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	\$ 549,210	433,533			115,677
Subtotal	\$ 3,172,242	2,316,915			855,327

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

Description	CCNH	RHNS	SLTC
	-		-
Total	\$ -	\$ -	\$ -

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, Inc.	License No. 2424	Report for Year Ended 9/30/2021	Page 16	of 37
Item	Total	CCNH	RHNS	SLTC
<i>Subtotals Brought Forward:</i>	3,172,242	2,316,915		855,327
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$			
5. Education Expenses Related to Seminars and Conventions	\$	34,002	27,202	6,800
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>)	\$	43,462	31,528	11,934
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$			
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	11,958	9,566	2,392
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
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>)	\$	192,941	134,295	58,646
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$	336,563	234,262	102,301
C-14 Total Administrative & General Expenditures	\$ 3,791,168	2,753,768		1,037,400

* 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	SLTC
	-		-
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	SLTC
	-		-
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	SLTC
Dues	\$ 9,566		\$ 2,392
Total Dues	\$ 9,566	\$ -	\$ 2,392

Schedule of Contributions

Description	CCNH	RHNS	SLTC
	-		-
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	SLTC
Routine Bank Charges	\$ 13,509		\$ 5,899
Computer Maintenance	\$ 60,541		\$ 26,438
Licenses&Certification	\$ 175		\$ 76
Admin Equipment Rental	\$ 7,883		\$ 3,442
Admin Consulting Fees	\$ 142,476		\$ 62,219
Admin - Fines/Penalties/Settlement (Disallowed Page 28)	\$ 9,678		\$ 4,227
Total Other Administrative and General	\$ 234,262	\$ -	\$ 102,301

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Waterbury Gardens Nursing & Rehabilita	License No. 2424	Report for Year Ended 9/30/2021	Page 17 37 of
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
		9/30/2021		18	37
2. Dietary		Total	CCNH	RHNS	SLTC
a. In-House Preparation & Service					
1. Raw Food	\$ 340,279	268,608			71,671
2. Non-Food Supplies	\$ 616	486			130
3. Other (Specify) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$				
c. Other (Specify) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 340,895	269,094			71,801
2E. Dietary Questionnaire	Total	CCNH	RHNS	SLTC	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D? <input checked="" type="radio"/> Yes <input 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 checked="" type="radio"/> Yes <input 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 Waterbury Gardens Nursing & Rehabilitation Center, LLC	License No. 2424	Report for Year Ended 9/30/2021		Page 19	of 37
Item	Total	CCNH	RHNS	SLTC	
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 (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$	278,329	221,434		56,895
c. Other (<i>Specify</i>)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	278,329	221,434		56,895
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
Waterbury Gardens Nursing & Rehabilitation C	2424	9/30/2021		20	37
Item		Total	CCNH	RHNS	SLTC
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$			
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
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.	\$	320,267	268,172	52,095
C. Other (<i>Specify</i>)		\$			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 320,267	268,172		52,095
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from Outside Pharmacy		\$ 223,527	168,072		55,455
b. Medicine Cabinet Drugs		\$			
c. Medical and Therapeutic Supplies		\$ 793,595	626,444		167,151
d. Ambulance/Limousine***		\$ 34,699	27,391		7,308
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 824,973	67,513		757,460
f. X-rays and Related Radiological Procedures***		\$ 15,339	12,108		3,231
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)					
h. Laboratory***		\$ 7,916	6,785		1,131
i. Recreation		\$ 13,312	10,508		2,804
j. Direct Management Services*					
k. Indirect Management Services*					
l. Other (<i>Specify</i>)**** See Attached Schedule		\$ 658,745	251,964		406,781
5M. Total Resident Care Expenditures (5a - 5j)		\$ 2,572,106	1,170,785		1,401,321

* 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	SLTC
Nursing-Purchased Services	-		-
Ancillary-Purchased Services	35,080		393,583
Ancillary-Equipment Rental	1,176		13,198
Ancillary-Other Medical Expen	\$ 215,565		\$ -
	\$ 143		\$ -
Total Other Resident Care	\$ 251,964	\$ -	\$ 406,781

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

* 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 Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2021			Page 22	of 37
Item		Total	CCNH	RHNS	SLTC	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	130,685	109,428			21,257
b. Heat	\$					
c. Light & Power	\$	221,618	185,569			36,049
d. Water	\$	12,933	10,829			2,104
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$	236,580	198,098			38,482
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	601,816	503,924			97,892
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	24,497	19,337			5,160
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	97,064	76,620			20,444
*7e. Total Depreciation Costs (7a + b + c + d)	\$	121,561	95,957			25,604
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	617,086	516,710			100,376
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	219,300	183,628			35,672
c. Personal property taxes	\$	84,083	70,406			13,677
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,042,030	866,701			175,329

* 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

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

****Ties to Page 23, Line C2**

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Waterbury Gardens
Depreciation Schedule
September 30, 2021

Operating Company	Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method	2019 Deprec.	2019 Accum Dep.	2020 Deprec.	2020 Accum Deprec.	2021 Deprec.	2021 Accum Deprec.	Net Book Value
Building / Improvements												
<u>Acquired in 2016</u>												
Restore and Clean HVAC												
	7/20/2016	18,486	18,486	5	S/L	3,697	12,940	3,343	16,283	3,343	19,626	(1,140)
<u>Acquired in 2017</u>												
Fire Alarm Replacement												
80 Gallon Commercial Water Heater	5/2/2017	35,882	35,882	10	S/L	3,588	8,671	3,244	11,915	3,244	15,159	20,723
Illuminated Sign	9/1/2017	3,993	3,993	10	S/L	399	831	361	1,192	361	1,553	2,439
	9/1/2017	3,616	3,616	10	S/L	362	754	327	1,081	327	1,408	2,208
<u>Acquired in 2018</u>												
Elevator Unit Installation												
Sewer Drain Pipe replacement	2/1/2018	22,497	22,497	20	S/L	1,125	2,250	1,017	3,267	1,017	4,284	18,213
Fan Control Board Replacement	3/1/2018	11,184	11,184	15	S/L	746	1,492	674	2,166	674	2,840	8,344
	3/1/2018	1,032	1,032	5	S/L	206	412	187	599	187	786	246
<u>Acquired in 2019</u>												
Various Asset Additions												
	2019	65,921	65,921	Var	S/L	9,840	9,840	8,896	18,736	8,896	27,632	38,289
<u>Acquired in 2020</u>												
Batstate Elevator Improvements												
Various Asset Additions	2020	22,869	22,869	20	S/L	-	-	1,034	1,034	1,034	2,068	20,801
	2020	2,977	2,977	Var	S/L	-	-	179	179	179	358	2,619
<u>Acquired in 2021</u>												
Various Asset Additions												
	2021	78,526	78,526	Var	S/L	-	-	-	-	5,235	5,235	73,291
Total		266,983	266,983			19,963	37,190	19,262	56,452	24,497	80,949	186,034

Movable Equipment

<u>Acquired in 2016</u>												
Purchase of Prior Owner's Assets	3/16/2016	490,000	490,000	5	S/L	98,000	343,000	88,603	431,603	58,397	490,000	-
<u>Acquired in 2017</u>												
PTAC Cooler												
PTAC Cooler	4/1/2017	1,253	1,253	5	S/L	251	627	227	854	227	1,081	172
	8/1/2016	1,253	1,253	5	S/L	251	794	227	1,021	227	1,248	5
52 Channel Analog TV	10/31/2016	22,656	22,656	5	S/L	4,531	13,216	4,097	17,313	4,097	21,410	1,246
Bariatric Wheel Scale	11/30/2016	1,462	1,462	10	S/L	146	414	132	546	132	678	784
Food Processor	12/31/2016	1,397	1,397	10	S/L	140	385	126	511	126	637	760
Laptop	2/28/2017	521	521	3	S/L	174	449	72	521	72	593	(72)
Bariatric Pressure Mattress System	7/1/2017	1,257	1,257	12	S/L	105	236	95	331	95	426	831
Prime Care Bed	9/1/2017	1,706	1,706	10	S/L	171	356	154	510	154	664	1,041
Enteral Pump	9/1/2017	1,182	1,182	10	S/L	118	246	107	353	107	460	722
<u>Acquired in 2018</u>												
13x HP Laptops	10/1/2017	3,483	3,483	3	S/L	1,161	2,322	1,050	3,372	1,050	4,422	(939)
Prime Care Bed Model P903	10/1/2017	1,725	1,725	10	S/L	173	346	156	502	156	658	1,067
Entrapment Measurement Tool	10/1/2017	1,496	1,496	5	S/L	299	598	271	869	271	1,140	356
Unimac Control Cpu	12/1/2017	1,234	1,234	10	S/L	123	246	112	358	112	470	764
Bariatric Wheelchair Desk Arms	12/1/2017	532	532	5	S/L	106	212	96	308	96	404	128

Bariatric Freestanding Trapeze	12/1/2017	1,018	1,018	10	S/L	102	204	92	296	92	388	630
Bariatric Alternating Pressure Mattress Syste	12/1/2017	793	793	12	S/L	66	132	60	192	60	252	541
Sentra EC Heavy Duty Wheelchair	12/1/2017	550	550	5	S/L	110	220	99	319	99	418	132
Control Box	12/1/2017	544	544	5	S/L	109	218	98	316	98	414	130
15k BTU PTAC Cooler	12/1/2017	668	668	5	S/L	134	268	121	389	121	510	158
Bariatric Alternating Pressure Mattress Syste	12/1/2017	793	793	12	S/L	66	132	60	192	60	252	541
15k BTU PTAC Cooler	12/1/2017	668	668	5	S/L	134	268	121	389	121	510	158
Clip Style Slings	12/1/2017	2,531	2,531	5	S/L	506	1,012	458	1,470	458	1,928	603
PVC Shower Gurney 600 lbs	12/1/2017	516	516	10	S/L	52	104	47	151	47	198	318
PVC Shower Gurney 600 lbs	12/1/2017	832	832	10	S/L	83	166	75	241	75	316	516
3x Enteral Pump	2/1/2018	1,709	1,709	10	S/L	171	342	155	497	155	652	1,057
Sentra EC Heavy Duty Extra Wide Wheelch	3/1/2018	550	550	5	S/L	110	220	99	319	99	418	132
8x Air Conditioners w/ Heat	5/31/2018	2,400	2,400	5	S/L	480	960	434	1,394	434	1,828	572
Power Edge Server and Software Licenses	6/1/2018	22,564	22,564	5	S/L	4,513	9,026	4,080	13,106	4,080	17,186	5,378
Kangaroo ePUMP Feeding Pump	6/1/2018	1,050	1,050	8	S/L	131	262	119	381	119	500	550
SIGNA APM WITH LAL - Mattress System	7/1/2018	1,452	1,452	12	S/L	121	242	109	351	109	460	992
Brother all in one printer	8/1/2018	699	699	5	S/L	140	280	126	406	126	532	167
4x Storage Trailers/Containers	9/13/2018	12,230	12,230	10	S/L	1,223	2,446	1,106	3,552	1,106	4,658	7,572

Acquired in 2019

Various Asset Additions	2019	160,412	160,412	Var	S/L	25,721	25,721	23,255	48,976	23,255	72,231	88,181
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Acquired in 2020

Various Asset Additions	2020	7,982	7,982	Var	S/L	-	-	1,031	1,031	1,031	2,062	5,920
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Total	751,118	751,118				139,721	405,670	127,270	532,940	97,064	630,004	121,113
Total CR Fixed Assets	1,018,101	1,018,101				159,684	442,861	146,532	589,393	121,561	710,954	307,148
Per Trial Balance	528,100	528,100				-	-	-	65,872	-	65,872	462,228
Page 35, Line A2 - Reserve for Leased Items	490,000	490,000				98,000	343,000	88,603	431,603	58,397	490,000	-
Rounding	-	-				-	-	-	-	(3)	-	-
Variance	1	1				61,684	99,861	57,929	91,918	63,167	155,082	(155,080)
C/R vs F/S NBV - Page 31, Line B9	155,080				SNF Depreciation Exp	Building	Movable	Total				Allocation
Reserve for Leased Items - Page 35, Line A2	-				Vent Depreciation Exp	19,337	76,620	95,956				78.94%
C/R vs F/S Depreciation - Page 36, Line F1	(121,558)				Total Depreciation	5,160	20,444	25,603				21.06%
						24,497	97,064	121,559				

Amortization Schedule*

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC			License No. 2424		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Waterbury Gardens Nursing & Rehabi	License No. 2424	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 checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.																				
<small>*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.</small>																								
<table border="1"> <thead> <tr> <th>Description</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>1. Date Land Purchased</td> <td></td> </tr> <tr> <td>2. Date Structure Completed</td> <td></td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td>03/16/16</td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td>03/16/16</td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>180</td> </tr> <tr> <td>6. Square Footage</td> <td>61,084</td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td> a. Land</td> <td>5,500,000</td> </tr> <tr> <td> b. Building</td> <td></td> </tr> </tbody> </table>		Description	Total	1. Date Land Purchased		2. Date Structure Completed		3. If NOT Original Owner, Date of Purchase	03/16/16	4. Date of Initial Licensure	03/16/16	5. Total Licensed Bed Capacity	180	6. Square Footage	61,084	7. Acquisition Cost		a. Land	5,500,000	b. Building				
Description	Total																							
1. Date Land Purchased																								
2. Date Structure Completed																								
3. If NOT Original Owner, Date of Purchase	03/16/16																							
4. Date of Initial Licensure	03/16/16																							
5. Total Licensed Bed Capacity	180																							
6. Square Footage	61,084																							
7. Acquisition Cost																								
a. Land	5,500,000																							
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)		Variable																						
b. Date Mortgage Obtained		03/16/16																						
c. Interest Rate for the Cost Year		Various																						
d. Term of Mortgage (number of years)		5 years																						
e. Amount of Principal Borrowed		4,400,000																						
f. Principal balance outstanding as of 9/30/21		3,913,979																						
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																			

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 9/30/2021			Page 26	of 37
Item		Total	CCNH	RHNS	SLTC	
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. <i>Total Building Interest Expense (A1 - A4 + B5)</i>		\$				

(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 9/30/2021			Page 27	of 37
		Item	Total	CCNH	RHNS	SLTC
		Subtotals Brought Forward:				
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item		Rate	Amount			
Lender						
Address of Lender						
2. Other (<i>Specify</i>)		\$				
A. Item		Rate	Amount			
Lender						
Address of Lender						
B. Item		Rate	Amount			
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (<i>Specify</i>)		\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$				
14. Insurance						
a. Insurance on Property (buildings only)		\$				
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (<i>Blanket Coverage</i>)		\$				
2. Fire and Extended Coverage		\$				
3. Other (<i>Specify</i>)		\$	372,655	259,391		113,264
Business Insurance						
14d. Total Insurance Expenditures (14a + b + c)		\$	372,655	259,391		113,264
15. Total All Expenditures (A-13 thru C-14)		\$	17,408,832	12,117,301		5,291,531

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page	of
Item No.	Page No.	Line No.	2424	9/30/2021		28	37
				Total Amount of Decrease	CCNH	RHNS	SLTC
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.	10	A12g	Occupational Therapy	\$	306,187	275,857	30,330
7.			Other - See attached Schedule	\$			
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$	378,000	263,104	114,896
10.			Accounting	\$			
10a.			Legal	\$	73,787	52,487	21,300
11.			Telephone	\$			
12.			Cellular Telephone	\$			
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.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	87,976	69,573	18,403
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$	845,950	661,021		184,929

* 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

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	SLTC
15	Var	Benefits Associated with OT Salaries	\$ 60,007		\$ 16,011
16	m8	Miscellaneous Dues	9,566		2,392
Total Other A&G Adjustments			\$ 69,573	\$ -	\$ 18,403

NOTE: Marcum created this workpaper to calculate the disallowance of OT benefits on B.01 cost report page 28.

10-A 12G	Occupational Therapists	Total Salaries	306,187	7,903,888	% per allocation A.07		
					79%	21%	
					SNF	Vent	
15 1A1.15	Workmen's Compensation - Salary%	438,486	0.03874	0.03058	0.00816	13,409	3,578
15 1A2.15	Disability Insurance - Salary %	-				-	-
15 1A3.15	Unemployment Insurance - Salary %	-				-	-
15 1A4.15	Social Security (FICA) - Salary %	680,228	0.0387	0.03058	0.00816	20,801	5,550
15 1A5.15	Health Insurance - Salary %	567,046	0.0387	0.03058	0.00816	17,340	4,627
15 1A6.15	Life Insurance - Salary %	-				-	-
15 1A7.15	Pensions - Salary %	276,580	0.0387	0.03058	0.00816	8,458	2,257
					60,007	16,011	

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-29 Rev. 9/2018

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

Name of Facility Waterbury Gardens Nursing & Rehabilitation Center, LLC				License No. 2424	Report for Year Ended 9/30/2021		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	SLTC	
Subtotals Brought Forward				\$ 845,950	661,021		184,929	
Page 20 - Resident Care Supplies***								
27.	20	5a2	Prescription Drugs	\$ 223,527	168,072		55,455	
28.	20	5d	Ambulance/Limousine	\$ 34,699	27,391		7,308	
29.	20	5f	X-rays, etc	\$ 15,339	12,108		3,231	
30.	20	5h	Laboratory	\$ 7,916	6,785		1,131	
31.			Medical Supplies	\$				
32.	20	5e2	Oxygen (non emergency)	\$ 824,973	67,513		757,460	
33.			Occupational Therapy	\$				
34.			Other - See Attached Schedule	\$ 6,274	6,274			
Page 22 - Maintenance and Property								
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$				
36.			Depreciation on Unallowable Motor Vehicles	\$				
37.			Unallowable Property and Real Estate Taxes	\$				
38.			Rental of Building Space or Rooms	\$				
39.			Other - See Attached Schedule	\$				
Page 27 - Insurance								
40.			Mortgage Insurance	\$				
41.			Property Insurance	\$				
Other - Miscellaneous								
42.			Other - Indirect	\$				
43.			Interest Income on Account Rec.	\$				
44.			Other - Miscellaneous Administrative	\$				
45.			Management Fees Direct	\$				
46.			Management Fees Indirect	\$				
47.			Other - Direct	\$ 236	164		72	
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)			\$ 1,958,914	949,328		1,009,586	

*** 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

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

	<u>Amount</u>		
		<u>SNF</u>	<u>Vent</u>
Total Cable TV Expense	12,508	TB Linked	
Allocation %'s	78.94%	21.06%	<u>A.07 patient days</u>
Allocated Amounts	9,874	2,634	
Monthly Allowable amount	\$ 300	\$ 300	
Months in Cost Report Year	12	12	
Total Allowable Cost	\$ 3,600	\$ 3,600	
 Disallowed Cable TV	 <u><u>\$ 6,274</u></u>	 <u><u>\$ -</u></u>	{a}

{a} - Due to the condition of the residents on the vent unit, we will not propose a limitation on cable for that unit.

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2021			Page 30	of 37
Item		Total	CCNH	RHNS	SLTC	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$	7,933,220	7,933,220			
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>)	\$	2,000,139	2,000,139			
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$	712,792	712,792			
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$	84,526	66,723			17,803
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$	122,367	96,593			25,774
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	\$	1,362,850	1,256,767			106,083
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$	530,150	488,884			41,266
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$	55,792	45,479			10,313
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$	43,850	35,744			8,106
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$	1,121,300	1,010,227			111,073
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$	620,750	559,260			61,490
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$	(2,184,601)	(1,724,469)			(460,132)
b. Other (<i>Specify</i>) - Non-Medicare	\$	(1,201,374)	(948,335)			(253,039)
III. Total Resident Revenue (Section I. thru Section II.)	\$	11,201,761	11,533,024			(331,263)
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>)	\$	3	2			1
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$	236	186			50
V. Total Other Revenue (1 thru 8)	\$	239	188			51
VI. Total All Revenue (III +V)	\$	11,202,000	11,533,212			(331,212)

* 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	SLTC
30 II 6a	Lab-Medicare	\$ 13,252		\$ 3,536
30 II 6a	Diagnostic-Testing-Medicare	\$ 4,253		\$ 1,135
30 II 6a	Ancillary C/A-Medicare	\$ (990,729)		\$ (264,351)
30 II 6a	Ancillary C/A-Medicare B	\$ (751,246)		\$ (200,451)
Total Other Resident Revenue - Medicare		\$ (1,724,469)	\$ -	\$ (460,132)

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	SLTC
30 II 6b	Oxygen-Medicaid	\$ 20,576		\$ 5,490
30 II 6b	Lab-Medicaid	\$ 3,445		\$ 919
30 II 6b	Diagnostic-Testing-Medicaid	\$ 92		\$ 24
30 II 6b	Ancillary C/A-Medicaid	\$ (458,505)		\$ (122,340)
30 II 6b	Lab-Managed Care Levels	\$ 75		\$ 20
30 II 6b	Ancillary C/A-Mang Care Level	\$ (448)		\$ (119)
30 II 6b	Lab-Managed Care RUGS	\$ 3,879		\$ 1,035
30 II 6b	Diag Testing-Managed Care RUGS	\$ 1,666		\$ 445
30 II 6b	Ancillary C/A-Mangd Care RUGS	\$ (346,664)		\$ (92,499)
30 II 6b	Ancillary C/A-Managed Care B	\$ (172,451)		\$ (46,014)
Total Other Resident Revenue		\$ (948,335)	\$ -	\$ (253,039)

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	SLTC
	Interest Income	\$ 2		\$ 1	
Total Interest Income		\$ 2	\$ -	\$ 1	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	SLTC
30 IV 8	Copying Fee Revenue (Disallowed)	\$ 186		\$ 50
Total Other Revenue		\$ 186	\$ -	\$ 50

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,099,357
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,671,075
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	21,422
5. Prepaid Expenses			\$	53,678
a. Prepaid Expenses	2,960			
b. Prepaid Insurance	50,718			
c.				
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)			\$	4,845,532
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	266,983	\$	186,034
	Accum. Depreciation	80,949 Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	751,118	\$	121,114
	Accum. Depreciation	630,004 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	120,350
F/S vs C/R NBV	155,080			
See Schedule	(34,730)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	427,498

* 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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref.	Line Ref.	Description	
32	D7	Due from Prior Operator	\$ 939,959
32	D7	Due from OPGO Facilities	351,380
32	D7	Due from MPHK	19,918
32	D7	Due from Clinical	124,362
32	D7	Due from OPGO to Projects	867,802
Total Other Assets			\$ 2,303,450

Final Grade Review

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

Schedules of Other Long-Term Liabilities (Itemize) Page 34 Lius B4

Page Ref	Line Ref	Description	
34	B4	Due to Lutz Holdings	\$ 730,000
34	B4	Due to Premier Holdings	\$ 100,000
34	B4	Due to MHPK II	\$ 29,482
34	B4	Due to Summation	\$ 63,117
34	B4	Due to Priority NY	\$ 148,686
34	B4	Deferred Rent Payable	\$ 687,691
34	B4	Line of Credit	\$ 997,059
34	B4	State of CT Advance	\$ 12,655,657
34	B4	Working Capital Advance	\$ 800,000
Total Other Current Liabilities (Itemize)			\$ 16,206,074

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabili	2424	9/30/2021	32	37
Account				Amount
Total Brought Forward:				\$ 5,273,030
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				\$
2. Escrow Deposits				\$
3. Organization Expense	*Historical Cost _____	Accum. Depreciation	Net	\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (itemize)				\$
6. Loans to Owners or Related Parties (itemize)				\$
Name and Address	Amount	Loan Date		
7. Other Assets (itemize)				\$ 2,303,450
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 2,303,450
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 7,576,480

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

G. Balance Sheet (cont'd)

* 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 Waterbury Gardens Nursing & Rehabilitation	License No. 2424	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount
Total Brought Forward:				4,854,348
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>)				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 16,206,072
See Schedule		16,206,072		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 16,206,072
C. Total All Liabilities (Lines A-13 + B-5)				\$ 21,060,420

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Waterbury Gardens Nursing & Rehabi	2424	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				\$ 312,000
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (7,710,667)
6. Gain or Loss for Period		10/1/2020	thru	9/30/2021
				\$ (6,085,273)
7. Total Net Worth				\$ (13,483,940)
C. Total Reserves and Net Worth				\$ (13,483,940)
D. Total Liabilities, Reserves, and Net Worth				\$ 7,576,480

H. Changes in Total Net Worth

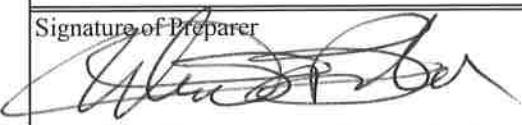
Name of Facility	License No.	Report for Year Ended	Page	of		
Waterbury Gardens Nursing & Rehabilitation	2424	9/30/2021	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2020				\$ (7,397,167)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 11,202,001		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 17,287,274		
D. Net Income or Deficit				\$ (6,085,273)		
E. Balance				\$ (13,482,440)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses Per Page 27				\$ 17,408,832		
F/S vs C/R Depreciation				\$ (121,558)		
Total Expenses Per FS				\$ 17,287,274		
2. Other (<i>itemize</i>)						
Prior Period Adjustments				(1,500)		
F-3. Total Additions				\$ (1,500)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawals (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ (13,483,940)		

I. Preparer's/Reviewer's Certification

Name of Facility Waterbury Gardens Nursing &	License No. 2424	Report for Year Ended 9/30/2021	Page of 37 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 checked="" type="checkbox"/> SLTC	

Preparer/Reviewer Certification

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.

Signature of Preparer 	Title Pr. No. PAZ	Date Signed 2/15/22
Printed Name of Preparer Matthew S. Bavolack		
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Avi Rosenbloom		Phone Number (203)-757-9271
Contact Email Address Arosenbloom@waterburygardensnr.com		



Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date:
Run Date: 2/14/2022
Name of Workpaper: VHCL CKLST

Provider Name: Waterbury Gardens Nursing & Rehabilitation Center, LLC
Provider Number: 20156
Period Ended: 9/30/21

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:

Client:	Priority Care	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
Engagement:	Medicaid - Waterbury Gardens 2021 Medicaid Report	9/30/2021			9/30/2021	9/30/2020
Period Ending:	9/30/2021					
Trial Balance:	A.01 - TB					
Account	Description	9/30/2021			9/30/2021	9/30/2020
04260-00-100250	Cash-PHG	(572,358.00)			(572,358.00)	(572,358.00)
04260-00-100260	Cash- CIBC	148,795.00			148,795.00	155,506.00
04260-00-100350	Cash-Petty Cash	7,315.00			7,315.00	0.00
04260-00-100400	Cash-Resident Trust	40,402.00			40,402.00	0.00
04260-00-100430	Cash-Security Deposits	7,980.00			7,980.00	0.00
04260-00-100520	Cash-Waterbury-Operating	1,344,281.00			1,344,281.00	340,178.00
04260-00-107000	Cash-PR Rec Clearing	3,037.00			3,037.00	3,037.00
04260-00-107005	Cash-Petty Cash	0.00			0.00	7,045.00
04260-00-107015	Cash-Restricted	119,905.00			119,905.00	133,542.00
04260-00-107030	Cash-Security Deposits	0.00			0.00	7,980.00
04260-00-108000	Cash-Resident Trust	0.00			0.00	42,757.00
04260-00-110100	A/R- Resident Related	5,308,079.00			5,308,079.00	4,363,004.00
04260-00-110110	A/R-Deposit Clearing	148,942.00			148,942.00	(115,636.00)
04260-00-110210	A/R-Clearing	88,637.00			88,637.00	87,627.00
04260-00-110230	Refund Clearing	13,831.00			13,831.00	12,243.00
04260-00-110990	Reserve for Bad Debt	(2,030,394.00)			(2,030,394.00)	(1,652,396.00)
04260-00-110995	Reserve Bad Debt-Prior to Sale	20,675.00			20,675.00	20,675.00
04260-00-111100	Third Party Receivable	69,304.00			69,304.00	69,304.00
04260-00-112100	Other Receivable	52,001.00			52,001.00	53,987.00
04260-00-112101	Due from prior operator	939,959.00			939,959.00	789,959.00
04260-00-120100	Inventory	21,422.00			21,422.00	21,422.00
04260-00-130100	Prepaid Expenses	2,960.00			2,960.00	19,412.00
04260-00-130120	Prepaid Insurance	50,718.00			50,718.00	120,718.00
04260-00-140000	Due From Opco Facilities	351,388.00			351,388.00	351,388.00
04260-00-140089	Due From MHPK I	19,918.00			19,918.00	19,918.00
04260-00-140092	Due From Clinical	124,382.00			124,382.00	124,382.00
04260-00-140095	Due From Opco to Propco	867,803.00			867,803.00	867,803.00
04260-00-160130	PPE Building Improvement	244,115.00			244,115.00	165,589.00
04260-00-160150	PPE Fixed Equipment	52,909.00			52,909.00	52,909.00
04260-00-160155	PPE Furniture & Fixtures	130,805.00			130,805.00	130,805.00
04260-00-160160	PPE Moveable Equipment	100,271.00			100,271.00	100,271.00
04260-00-160170	PPE CIP	(34,730.00)			(34,730.00)	(34,730.00)
04260-00-161130	Accum Depr Building Improvement	(20,862.00)			(20,862.00)	(20,862.00)
04260-00-161150	Accum Depr Fixed Equipment	(9,284.00)			(9,284.00)	(9,284.00)
04260-00-161155	Accum Depr Furniture & Fixture	(8,136.00)			(8,136.00)	(8,136.00)
04260-00-161160	Accum Depr Moveable Equipment	(27,590.00)			(27,590.00)	(27,590.00)
04260-00-200100	Accounts Payable	(4,266.00)			(4,266.00)	(4,266.00)
04260-00-200101	Accounts Payable - Pre Receive	(2,397,892.00)			(2,397,892.00)	(2,397,892.00)
04260-00-200120	Accrued Expenses	(690,696.00)			(690,696.00)	0.00
04260-00-200595	Amex Green - Waterbury	1,214.00			1,214.00	1,214.00
04260-00-205120	Accrued Expenses	0.00			0.00	(531,170.00)
04260-00-210100	Accrued Payroll	(368,725.00)			(368,725.00)	(491,703.00)
04260-00-210110	Accrued Payroll Taxes	(10,174.00)			(10,174.00)	(10,174.00)
04260-00-210130	Accrued Benefits	(286,003.00)			(286,003.00)	(286,003.00)
04260-00-210131	Accrued PTO - court approved	(95,313.00)			(95,313.00)	(95,313.00)
04260-00-215110	P/R Withholding-RetirementPlan	(2,088.00)			(2,088.00)	(2,088.00)
04260-00-215130	P/R Withholding-Life&Disabilit	1,622.00			1,622.00	1,622.00
04260-00-215135	P/R Withholding Vision	(1,212.00)			(1,212.00)	(1,212.00)
04260-00-215137	P/R Withholding Dental	1,665.00			1,665.00	1,665.00
04260-00-215140	P/R Withholding-Other	(243,608.00)			(243,608.00)	(92,656.00)
04260-00-220100	Resident Trust Liability	(35,704.00)			(35,704.00)	(35,704.00)
04260-00-250200	Deferred Tax Liability-Current	(66,088.00)			(66,088.00)	(129,884.00)
04260-00-260085	Due To Lititz Holdings	(730,000.00)			(730,000.00)	(730,000.00)
04260-00-260088	Due To Premier Holdings	(100,000.00)			(100,000.00)	(100,000.00)
04260-00-260090	Due To MHPK II	(29,482.00)			(29,482.00)	(29,482.00)
04260-00-260091	Due To Summation	(63,117.00)			(63,117.00)	(63,117.00)
04260-00-260096	Due To Priority NY	(148,086.00)			(148,086.00)	(148,086.00)
04260-00-260505	Deferred Rent Payable	(687,691.00)			(687,691.00)	0.00
04260-00-270000	Line of Credit	(992,039.00)			(992,039.00)	(992,039.00)
04260-00-270001	State of CT Advance	(12,655,657.00)			(12,655,657.00)	(4,740,494.00)
04260-00-270002	Accrued Provider Taxes	(141,506.00)			(141,506.00)	(139,089.00)
04260-00-270005	Other Current Liabilities	(515,574.00)			(515,574.00)	(515,574.00)
04260-00-275005	Deferred Rent Payable	0.00			0.00	(687,691.00)
04260-00-290100	Working Cap. Advances	(800,000.00)			(800,000.00)	(800,000.00)
04260-00-400115	Member Capital	(312,000.00)			(312,000.00)	(312,000.00)
04260-00-400120	Retained Earnings	7,710,667.00			7,710,667.00	5,195,170.00
04260-00-501100	Room & Board- Medicaid	(10,336,532.00)			(10,336,532.00)	(8,188,768.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
04260-00-501190	Room & Board-C/A-Medicaid	2,403,311.00			2,403,311.00	2,125,078.00
04260-00-501210	Pharmacy Rx-Medicaid	(79,750.00)			(79,750.00)	(30,978.00)
04260-00-501220	Pharmacy-OTC-Medicaid	0.00			0.00	(195.00)
04260-00-501270	P.T.-Medicaid	(180,550.00)			(180,550.00)	(269,000.00)
04260-00-501280	O.T.-Medicaid	(268,850.00)			(268,850.00)	(360,200.00)
04260-00-501290	S.T.-Medicaid	(21,150.00)			(21,150.00)	(29,500.00)
04260-00-501300	Oxygen-Medicaid	(26,066.00)			(26,066.00)	(15,740.00)
04260-00-501310	Lab-Medicaid	(4,364.00)			(4,364.00)	(10,850.00)
04260-00-501320	Diagnostic-Testing-Medicaid	(116.00)			(116.00)	(130.00)
04260-00-501990	Ancillary C/A-Medicaid	580,845.00			580,845.00	716,593.00
04260-00-501993	Bedhold-Medicaid	0.00			0.00	(385.00)
04260-00-502100	Room & Board-Medicare	(1,170,105.00)			(1,170,105.00)	(1,094,677.00)
04260-00-502190	Room & Board -C/A-Medicare	(830,034.00)			(830,034.00)	(735,333.00)
04260-00-502210	Pharmacy Rx-Medicare	(84,526.00)			(84,526.00)	(66,441.00)
04260-00-502270	P.T.- Medicare	(583,650.00)			(583,650.00)	(492,750.00)
04260-00-502280	O.T.-Medicare	(531,250.00)			(531,250.00)	(500,400.00)
04260-00-502290	S.T.-Medicare	(33,542.00)			(33,542.00)	(31,748.00)
04260-00-502310	Lab-Medicare	(16,788.00)			(16,788.00)	(19,323.00)
04260-00-502320	Diagnostic-Testing-Medicare	(5,388.00)			(5,388.00)	(3,870.00)
04260-00-502990	Ancillary C/A-Medicare	1,255,080.00			1,255,080.00	1,114,531.00
04260-00-503100	Room & Board-Private	(52,199.00)			(52,199.00)	(174,400.00)
04260-00-503210	Pharmacy Rx-Private	(1,305.00)			(1,305.00)	(6,179.00)
04260-00-503270	P.T.-Private	(300.00)			(300.00)	(300.00)
04260-00-503280	O.T.-Private	0.00			0.00	(1,550.00)
04260-00-503300	Oxygen-Private	0.00			0.00	(394.00)
04260-00-503310	Lab-Private	0.00			0.00	(30.00)
04260-00-504100	Room&Board-Managed Care Levels	(1,245.00)			(1,245.00)	(17,800.00)
04260-00-504190	Room&Board-C/A-Mangd Care Leve	(405.00)			(405.00)	11,225.00
04260-00-504210	Pharmacy Rx-Managed Care Level	(23.00)			(23.00)	(2,183.00)
04260-00-504280	O.T.-Managed Care Levels	(450.00)			(450.00)	2,950.00
04260-00-504290	S.T.-Managed Care Levels	0.00			0.00	2,050.00
04260-00-504300	Oxygen-Managed Care Levels	0.00			0.00	(11.00)
04260-00-504310	Lab-Managed Care Levels	(95.00)			(95.00)	47.00
04260-00-504320	Diag Testing-Managed Care Leve	0.00			0.00	207.00
04260-00-504990	Ancillary C/A-Mang Care Level	567.00			567.00	(3,060.00)
04260-00-505100	Room&Board-Managed Care RUGS	(416,962.00)			(416,962.00)	(202,255.00)
04260-00-505190	Room&Board-C/A-Mangd Care RUGS	(316,024.00)			(316,024.00)	(122,933.00)
04260-00-505210	Pharmacy Rx-Managed Care RUGS	(41,289.00)			(41,289.00)	(19,430.00)
04260-00-505270	P.T.-Managed Care RUGS	(186,650.00)			(186,650.00)	(92,850.00)
04260-00-505280	O.T.-Managed Care RUGS	(188,700.00)			(188,700.00)	(102,818.00)
04260-00-505290	S.T.-Managed Care RUGS	(15,500.00)			(15,500.00)	(17,828.00)
04260-00-505310	Lab-Managed Care RUGS	(4,914.00)			(4,914.00)	(6,644.00)
04260-00-505320	Diag Testing-Managed Care RUGS	(2,111.00)			(2,111.00)	(1,889.00)
04260-00-505990	Ancillary C/A-Mangd Care RUGS	439,163.00			439,163.00	241,460.00
04260-00-508190	Room & Board-C/A-Hospice	74,043.00			74,043.00	32,864.00
04260-00-512270	P.T.-Medicare B	(779,200.00)			(779,200.00)	(559,600.00)
04260-00-512280	O.T.-Medicare B	(590,050.00)			(590,050.00)	(608,500.00)
04260-00-512290	S.T.-Medicare B	(22,250.00)			(22,250.00)	(22,150.00)
04260-00-512990	Ancillary C/A-Managed Care B	951,697.00			951,697.00	802,771.00
04260-00-513270	P.T.-Managed Care B	(162,650.00)			(162,650.00)	(84,800.00)
04260-00-513280	O.T.-Managed Care B	(162,750.00)			(162,750.00)	(84,950.00)
04260-00-513290	S.T.-Managed Care B	(7,200.00)			(7,200.00)	(7,650.00)
04260-00-513990	Ancillary C/A-Managed Care B	218,465.00			218,465.00	117,788.00
04260-00-540100	Interest Income	(3.00)			(3.00)	0.00
04260-00-540101	Care Act revenue	0.00			0.00	(938,461.00)
04260-00-540136	Copying Fees	(236.00)			(236.00)	(123.00)
04260-00-540138	Employee Refunds/Reimbursement	0.00			0.00	(291.00)
04260-10-600105	Nursing-Productive-Supervisor	186,409.00			186,409.00	144,213.00
04260-10-600109	Nursing-Productive-RN	852,944.00			852,944.00	570,629.00
04260-10-600111	Nursing-Productive-LPN	1,355,516.00			1,355,516.00	1,049,354.00
04260-10-600113	Nursing-Productive-Aide	1,895,292.00			1,895,292.00	1,638,553.00
04260-10-604100	Nursing-Pension	276,580.00			276,580.00	230,414.00
04260-10-607120	Nursing-Training/Inservices	34,002.00			34,002.00	33,872.00
04260-10-610100	Nursing-Supplies-Office	12,584.00			12,584.00	22,311.00
04260-10-650100	Nursing-Purchased Services	428,663.00			428,663.00	199,207.00
04260-10-650180	Nursing-Medical Director	185,678.00			185,678.00	95,364.00
04260-12-600101	Nursing Admin-Productive-Dire	225,066.00			225,066.00	112,071.00
04260-12-600103	Nursing Admin-Productive-Assi	51,186.00			51,186.00	59,859.00
04260-12-600119	Nursing Admin-Productive-Asse	226,197.00			226,197.00	113,386.00
04260-12-600124	Nursing Admin-Productive-Nurs	122,042.00			122,042.00	69,953.00
04260-12-600127	Nursing Admin-Productive-Cent	0.00			0.00	1,000.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
04260-12-600327	Nursing Admin-Non Productive-	0.00			0.00	1,000.00
04260-14-600101	Human Resources-Productive-Di	65,796.00			65,796.00	53,471.00
04260-16-600101	Admissions-Productive-Director	63,108.00			63,108.00	48,646.00
04260-20-600101	Social Services-Productive-Di	91,370.00			91,370.00	26,030.00
04260-20-600103	Social Services-Productive-As	15,664.00			15,664.00	35,616.00
04260-22-600113	Activities-Productive-Aide	58,629.00			58,629.00	43,694.00
04260-22-600301	Activities-Non Productive-Dir	64,342.00			64,342.00	52,652.00
04260-22-620105	Activities-Entertainment	804.00			804.00	7,917.00
04260-24-600113	PT-Productive-Aide	23,192.00			23,192.00	7,473.00
04260-24-600143	PT-Productive Therapist	242,971.00			242,971.00	128,985.00
04260-24-650100	PT-Purchased Services	0.00			0.00	117,704.00
04260-26-600101	OT-Productive-Director	81,656.00			81,656.00	70,549.00
04260-26-600143	OT-Productive Therapist	224,531.00			224,531.00	219,651.00
04260-28-600143	ST-Productive Therapist	35,091.00			35,091.00	49,184.00
04260-30-600101	RT-Productive-Director	114,863.00			114,863.00	88,240.00
04260-30-600143	RT-Productive Therapist	645,522.00			645,522.00	410,226.00
04260-31-630100	Vent-Enteral Therapy	0.00			0.00	4,419.00
04260-31-630120	Vent-Medical Supplies	0.00			0.00	8,385.00
04260-31-630125	Vent-Incontinence	0.00			0.00	6,611.00
04260-31-630130	Vent-Over The Counter Drugs	0.00			0.00	9.00
04260-31-630170	Vent-Equipment Rental-Resident	0.00			0.00	20,949.00
04260-32-610110	Ancillary-Supplies-Minor Equi	0.00			0.00	4,360.00
04260-32-610240	Ancillary-Equipment Rental	215,565.00			215,565.00	173,699.00
04260-32-620120	Ancillary-Transportation-Para	34,699.00			34,699.00	16,402.00
04260-32-620180	Ancillary-Other Medical Expen	143.00			143.00	1,198.00
04260-32-630100	Ancillary-Enteral Therapy	0.00			0.00	337.00
04260-32-630110	Ancillary-Lab	7,916.00			7,916.00	11,505.00
04260-32-630115	Ancillary-Medical Supplies-PPD	665,796.00			665,796.00	336,841.00
04260-32-630120	Ancillary-Medical Supplies	127,799.00			127,799.00	236,104.00
04260-32-630125	Ancillary-Incontinence	0.00			0.00	1.00
04260-32-630128	Ancillary-Over The Counter Dr	0.00			0.00	1,430.00
04260-32-630130	Ancillary-Over The Counter Dr	0.00			0.00	3.00
04260-32-630140	Ancillary-Prescription Drugs	223,527.00			223,527.00	169,302.00
04260-32-630150	Ancillary-Oxygen	824,973.00			824,973.00	281,712.00
04260-32-630160	Ancillary-Diagnostic Services	15,339.00			15,339.00	33,955.00
04260-32-630170	Ancillary-Equipment Rental-Re	0.00			0.00	(8,108.00)
04260-32-650100	Ancillary-Purchased Services	14,374.00			14,374.00	89,021.00
04260-32-650190	Ancillary-Pharmacy Consultant	0.00			0.00	1,526.00
04260-34-600101	Dietary-Productive-Director	73,199.00			73,199.00	61,708.00
04260-34-600113	Dietary-Productive-Aide	323,139.00			323,139.00	280,134.00
04260-34-600135	Dietary-Productive Cook	100,926.00			100,926.00	74,575.00
04260-34-600139	Dietary-Productive-Dietitian	44,954.00			44,954.00	32,145.00
04260-34-610105	Dietary-Supplies-Dept Specific	516.00			516.00	402.00
04260-34-610220	Dietary-Licenses&Certification	100.00			100.00	100.00
04260-34-620140	Dietary-Food	340,279.00			340,279.00	249,401.00
04260-36-650100	Laundry-Purchased Services	278,329.00			278,329.00	195,892.00
04260-38-610105	Housekeeping-Supplies-Dept Sp	0.00			0.00	1,224.00
04260-38-650100	Housekeeping-Purchased Servic	320,267.00			320,267.00	194,508.00
04260-40-600101	Maintenance-Productive-Direct	87,881.00			87,881.00	65,806.00
04260-40-600137	Maintenance-Productive-Techni	39,904.00			39,904.00	80,935.00
04260-40-610105	Maintenance-Supplies-Dept Spe	36,728.00			36,728.00	50,018.00
04260-40-640130	Maintenance-Ground Maintenance	25,094.00			25,094.00	12,973.00
04260-40-640140	Maintenance-Trash Removal	33,835.00			33,835.00	26,464.00
04260-40-640240	Maintenance-Repairs&Mainenanc	93,957.00			93,957.00	73,824.00
04260-40-650100	Maintenance-Purchased Services	177,651.00			177,651.00	219,302.00
04260-42-640100	Utilities-Electricity	221,618.00			221,618.00	178,995.00
04260-42-640120	Utilities-Water/Sewer	12,933.00			12,933.00	0.00
04260-44-600145	Admin-Productive-Administrator	341,509.00			341,509.00	399,512.00
04260-44-600149	Admin-Productive-Bus Off Clek	95,730.00			95,730.00	70,428.00
04260-44-600169	Admin-Productive-Receptionist	123,098.00			123,098.00	34,420.00
04260-44-600345	Admin-Non Productive-Administ	0.00			0.00	1,000.00
04260-44-601100	Admin-Payroll Taxes	680,228.00			680,228.00	537,987.00
04260-44-602100	Admin-Workers Comp	438,486.00			438,486.00	218,244.00
04260-44-603100	Admin-Health Insurance	567,673.00			567,673.00	332,753.00
04260-44-605100	Admin-Employee Relations	0.00			0.00	8,693.00
04260-44-610100	Admin-Supplies-Office	164,233.00			164,233.00	39,444.00
04260-44-610105	Admin-Supplies-Dept Specific	14,495.00			14,495.00	19,728.00
04260-44-610120	Admin-Postage	0.00			0.00	409.00
04260-44-610130	Admin-Telephone	8,941.00			8,941.00	6,766.00
04260-44-610131	Advertising - Help Wanted	43,462.00			43,462.00	13,000.00
04260-44-610135	Admin-Cable TV/Internet	12,508.00			12,508.00	8,650.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
04260-44-610140	Admin-Payroll Services	17,086.00			17,086.00	15,061.00
04260-44-610150	Admin-Accounting/Auditing	8,652.00			8,652.00	27,034.00
04260-44-610160	Admin-Legal	73,787.00			73,787.00	47,066.00
04260-44-610170	Admin-Bank Service Charges	19,408.00			19,408.00	10,181.00
04260-44-610180	Admin-Books/Dues/Subs/Meetings	11,958.00			11,958.00	10,368.00
04260-44-610190	Admin-Insurance-Business	372,658.00			372,658.00	157,704.00
04260-44-610195	Admin-Insurance Property	0.00			0.00	1,200.00
04260-44-610210	Admin-Computer Maintenance	86,979.00			86,979.00	89,698.00
04260-44-610220	Admin-Licenses&Certification	251.00			251.00	2,537.00
04260-44-610240	Admin-Equipment Rental	11,325.00			11,325.00	13,349.00
04260-44-650100	Admin-Purchased Services	175,855.00			175,855.00	116,890.00
04260-44-650160	Admin-Consulting Fees	204,695.00			204,695.00	260,711.00
04260-99-603100	Other-Health Insurance	(627.00)			(627.00)	(663.00)
04260-99-660100	Other-Bad Debt	378,000.00			378,000.00	283,500.00
04260-99-680100	Other-Bed Tax Assessment	549,210.00			549,210.00	432,738.00
04260-99-700100	Other-Rent	617,086.00			617,086.00	0.00
04260-99-730100	Other-Taxes-Income	0.00			0.00	1,500.00
04260-99-730110	Other-Taxes-Other	84,083.00			84,083.00	63,626.00
04260-99-730120	Other-Taxes-Real Estate	219,300.00			219,300.00	164,475.00
18-600101	Medical Records-Productive-Di	32,161.00			32,161.00	0.00
44-610230	Admin-Fines/Penalties/Settlem	13,905.00			13,905.00	0.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		6,085,273.00		0.00	6,085,273.00	2,513,997.00

Client:	Priority Care				
Engagement:	Medicaid - Waterbury Gardens 2021 Medicaid Report				
Period Ending:	9/30/2021				
Trial Balance:	A.01 - TB				
Workpaper:	A.02 - TB Combined Detail LS				
Account	Description	UNADJ 9/30/2021	JE Ref #	RJE 9/30/2021	FINAL 9/30/2021
					1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2.15]	Administrators - Salary %				
04260-44-600145	Admin-Productive-Administrator	341,509.00		0.00	341,509.00
04260-44-600345	Admin-Non Productive-Administr	0.00		0.00	1,000.00
Subtotal [2.15]	Administrators - Salary %	341,509.00		0.00	341,509.00
					400,512.00
Subgroup : [4.19]	Other Administrative Salaries - Salary %				
04260-14-600101	Human Resources-Productive-Di	65,796.00		0.00	65,796.00
04260-44-600149	Admin-Productive-Bus Off Clek	95,730.00		0.00	95,730.00
04260-44-600169	Admin-Productive-Receptionist	123,098.00		0.00	123,098.00
Subtotal [4.19]	Other Administrative Salaries - Salary %	284,624.00		0.00	284,624.00
					156,319.00
Subgroup : [5C.5]	Dietary Workers - Meals				
04260-34-600101	Dietary-Productive-Directo	73,199.00		0.00	73,199.00
04260-34-600113	Dietary-Productive-Aide	323,139.00		0.00	323,139.00
04260-34-600135	Dietary-Productive Cook	100,926.00		0.00	100,926.00
04260-34-600139	Dietary-Productive-Dietitian	44,954.00		0.00	44,954.00
Subtotal [5C.5]	Dietary Workers - Meals	542,218.00		0.00	542,218.00
					448,562.00
Subgroup : [7A..2]	Other Maintenance Workers - Sqft				
04260-40-600101	Maintenace-Productive-Direc	87,881.00		0.00	87,881.00
04260-40-600137	Maintenace-Productive-Techni	39,904.00		0.00	39,904.00
Subtotal [7A..2]	Other Maintenance Workers - Sqft	127,785.00		0.00	127,785.00
					146,741.00
Subgroup : [12A.10]	Director of Nurses/Assistant Director - Nursing Salary %				
04260-12-600101	Nursing Admin-Productive-Dire	225,066.00		0.00	225,066.00
04260-12-600103	Nursing Admin-Productive-Assi	51,186.00		0.00	51,186.00
Subtotal [12A.10]	Director of Nurses/Assistant Director - Nursing Salary %	276,252.00		0.00	276,252.00
					171,930.00
Subgroup : [12B1.10]	RNs - Direct Care - Direct				
04260-10-600105	Nursing-Productive-Supervisor	186,409.00		0.00	186,409.00
04260-10-600109	Nursing-Productive-RN	852,944.00		0.00	852,944.00
Subtotal [12B1.10]	RNs - Direct Care - Direct	1,039,353.00		0.00	1,039,353.00
					714,842.00
Subgroup : [12B2.10]	RNs - Adminstrative - Nursing Salary %				
04260-12-600119	Nursing Admin-Productive-Asse	226,197.00		0.00	226,197.00
Subtotal [12B2.10]	RNs - Adminstrative - Nursing Salary %	226,197.00		0.00	226,197.00
					113,386.00
Subgroup : [12C1.10]	LPNs - Direct Care - Direct				
04260-10-600111	Nursing-Productive-LPN	1,355,516.00		0.00	1,355,516.00
Subtotal [12C1.10]	LPNs - Direct Care - Direct	1,355,516.00		0.00	1,355,516.00
					1,049,354.00
Subgroup : [12D.10]	Aides and Attendants - Direct				
04260-10-600113	Nursing-Productive-Aide	1,895,292.00		0.00	1,895,292.00
Subtotal [12D.10]	Aides and Attendants - Direct	1,895,292.00		0.00	1,895,292.00
					1,638,553.00
Subgroup : [12E]	Physical Therapists				
04260-24-600113	PT-Productive-Aide	23,192.00		0.00	23,192.00
04260-24-600143	PT-Productive Therapist	242,971.00		0.00	242,971.00
Subtotal [12E]	Physical Therapists	266,163.00		0.00	266,163.00
					7,473.00
Subgroup : [12F]	Speech Therapists				
04260-28-600143	ST-Productive Therapist	35,091.00		0.00	35,091.00
Subtotal [12F]	Speech Therapists	35,091.00		0.00	35,091.00
					49,184.00
Subgroup : [12G]	Occupational Therapists				
04260-26-600101	OT-Productive-Direclor	81,656.00		0.00	81,656.00
04260-26-600143	OT-Productive Therapist	224,531.00		0.00	224,531.00
Subtotal [12G]	Occupational Therapists	306,187.00		0.00	306,187.00
					70,549.00
Subgroup : [12H.43]	Recreation Workers - Patient Days				
04260-22-600113	Activites-Productive-Aide	58,629.00		0.00	58,629.00
04260-22-600301	Activties-Non Productive-Di	64,342.00		0.00	64,342.00
Subtotal [12H.43]	Recreation Workers - Patient Days	122,971.00		0.00	122,971.00
					43,694.00
Subgroup : [12M.33]	Social Workers/Case Management - Patient Days				
04260-20-600101	Social Services-Productive-Di	91,370.00		0.00	91,370.00
04260-20-600103	Social Services-Productive-As	15,664.00		0.00	15,664.00
Subtotal [12M.33]	Social Workers/Case Management - Patient Days	107,034.00		0.00	107,034.00
					26,030.00
Subgroup : [12O.22]	Other - Direct				
04260-30-600101	RT-Productive-Direclor	114,863.00		0.00	114,863.00
04260-30-600143	RT-Productive Therapist	645,522.00		0.00	645,522.00
Subtotal [12O.22]	Other - Direct	760,385.00		0.00	760,385.00
					410,226.00
Subgroup : [12O.25]	Other - Accum Costs				
04260-12-600124	Nursing Admin-Productive-Nurs	122,042.00		0.00	122,042.00
04260-12-600127	Nursing Admin-Productive-Cent	0.00		0.00	0.00
04260-12-600327	Nursing Admin-Non Productive-	0.00		0.00	0.00
04260-16-600101	Admissions-Productive-Director	63,108.00		0.00	63,108.00
					48,646.00

18-600101	Medical Records-Productive-Di	32,161.00	0.00	32,161.00	0.00
Subtotal [120.25]	Other - Accum Costs	<u><u>217,311.00</u></u>	<u><u>0.00</u></u>	<u><u>217,311.00</u></u>	<u><u>120,599.00</u></u>
Total [10-A]	Salaries and Wages	<u><u>7,903,888.00</u></u>	<u><u>0.00</u></u>	<u><u>7,903,888.00</u></u>	<u><u>6,095,098.00</u></u>
Group : [13-B]	Professional Fees				
Subgroup : [3.03]	Pharmacist - Patient Days	0.00	0.00	0.00	1,526.00
04260-32-650190	Ancillary-Pharmacy Consultant	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>1,526.00</u></u>
Subtotal [3.03]	Pharmacist - Patient Days				
Subgroup : [5A.07]	PT - Resident Care - PT Treatments	0.00	0.00	0.00	117,704.00
04260-24-650100	PT-Purchased Services	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>117,704.00</u></u>
Subtotal [5A.07]	PT - Resident Care - PT Treatments				
Subgroup : [8A.10]	Medical Director - Patient Days	185,678.00	0.00	185,678.00	95,364.00
04260-10-650180	Nursing-Medical Director	<u><u>185,678.00</u></u>	<u><u>0.00</u></u>	<u><u>185,678.00</u></u>	<u><u>95,364.00</u></u>
Subtotal [8A.10]	Medical Director - Patient Days				
Total [13-B]	Professional Fees	<u><u>185,678.00</u></u>	<u><u>0.00</u></u>	<u><u>185,678.00</u></u>	<u><u>214,594.00</u></u>
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1.15]	Workmen's Compensation - Salary %	438,486.00	0.00	438,486.00	218,244.00
04260-44-602100	Admin-Workers Comp	<u><u>438,486.00</u></u>	<u><u>0.00</u></u>	<u><u>438,486.00</u></u>	<u><u>218,244.00</u></u>
Subtotal [1A1.15]	Workmen's Compensation - Salary %				
Subgroup : [1A4.15]	Social Security (FICA) - Salary %	680,228.00	0.00	680,228.00	537,987.00
04260-44-601100	Admin-Payroll Taxes	<u><u>680,228.00</u></u>	<u><u>0.00</u></u>	<u><u>680,228.00</u></u>	<u><u>537,987.00</u></u>
Subtotal [1A4.15]	Social Security (FICA) - Salary %				
Subgroup : [1A5.15]	Health Insurance - Salary %	567,673.00	0.00	567,673.00	332,753.00
04260-44-603100	Admin-Health Insurance	<u><u>(627.00)</u></u>	<u><u>0.00</u></u>	<u><u>(627.00)</u></u>	<u><u>(663.00)</u></u>
04260-99-603100	Other-Health Insurance	<u><u>567,046.00</u></u>	<u><u>0.00</u></u>	<u><u>567,046.00</u></u>	<u><u>332,090.00</u></u>
Subtotal [1A5.15]	Health Insurance - Salary %				
Subgroup : [1A7.15]	Pensions - Salary %	276,580.00	0.00	276,580.00	230,414.00
04260-10-604100	Nursing-Pension	<u><u>276,580.00</u></u>	<u><u>0.00</u></u>	<u><u>276,580.00</u></u>	<u><u>230,414.00</u></u>
Subtotal [1A7.15]	Pensions - Salary %				
Subgroup : [1A9.15]	Other - Salary %	0.00	0.00	0.00	8,693.00
04260-44-605100	Admin-Employee Relations	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>8,693.00</u></u>
Subtotal [1A9.15]	Other - Salary %				
Subgroup : [1C.42]	Bad Debts - Accum Costs	378,000.00	0.00	378,000.00	283,500.00
04260-99-660100	Other-Bad Debt	<u><u>378,000.00</u></u>	<u><u>0.00</u></u>	<u><u>378,000.00</u></u>	<u><u>283,500.00</u></u>
Subtotal [1C.42]	Bad Debts - Accum Costs				
Subgroup : [1D.42]	Accounting and Auditing - Accum Costs	8,652.00	0.00	8,652.00	27,034.00
04260-44-610150	Admin-Accounting/Auditing	<u><u>8,652.00</u></u>	<u><u>0.00</u></u>	<u><u>8,652.00</u></u>	<u><u>27,034.00</u></u>
Subtotal [1D.42]	Accounting and Auditing - Accum Costs				
Subgroup : [1E.42]	Legal - Accum Costs	73,787.00	0.00	73,787.00	47,066.00
04260-44-610160	Admin-Legal	<u><u>73,787.00</u></u>	<u><u>0.00</u></u>	<u><u>73,787.00</u></u>	<u><u>47,066.00</u></u>
Subtotal [1E.42]	Legal - Accum Costs				
Subgroup : [1G.42]	Office Supplies - Accum Costs	12,584.00	0.00	12,584.00	22,311.00
04260-10-610100	Nursing-Supplies-Office	<u><u>164,233.00</u></u>	<u><u>0.00</u></u>	<u><u>164,233.00</u></u>	<u><u>39,444.00</u></u>
04260-44-610100	Admin-Supplies-Office	<u><u>14,495.00</u></u>	<u><u>0.00</u></u>	<u><u>14,495.00</u></u>	<u><u>19,726.00</u></u>
Subtotal [1G.42]	Office Supplies - Accum Costs	<u><u>191,312.00</u></u>	<u><u>0.00</u></u>	<u><u>191,312.00</u></u>	<u><u>81,483.00</u></u>
Subgroup : [1H.42]	Telephone and Telegraph - Accum Costs	8,941.00	0.00	8,941.00	6,766.00
04260-44-610130	Admin-Telephone	<u><u>8,941.00</u></u>	<u><u>0.00</u></u>	<u><u>8,941.00</u></u>	<u><u>6,766.00</u></u>
Subtotal [1H.42]	Telephone and Telegraph - Accum Costs				
Subgroup : [1K3.03]	Resident Day User Fee - Patient Days	549,210.00	0.00	549,210.00	432,738.00
04260-99-660100	Other-Bed Tax Assessment	<u><u>549,210.00</u></u>	<u><u>0.00</u></u>	<u><u>549,210.00</u></u>	<u><u>432,738.00</u></u>
Subtotal [1K3.03]	Resident Day User Fee - Patient Days				
Total [15]	Expenditures Other than Salaries	<u><u>3,172,242.00</u></u>	<u><u>0.00</u></u>	<u><u>3,172,242.00</u></u>	<u><u>2,206,015.00</u></u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [5.33]	Education Expense - Capacity	34,002.00	0.00	34,002.00	33,872.00
04260-10-607120	Nursing-Training/Inservices	<u><u>34,002.00</u></u>	<u><u>0.00</u></u>	<u><u>34,002.00</u></u>	<u><u>33,872.00</u></u>
Subtotal [5.33]	Education Expense - Capacity				
Subgroup : [M1.15]	Advertising Help Wanted - Salaries %	43,462.00	0.00	43,462.00	13,000.00
04260-44-610131	Advertising - Help Wanted	<u><u>43,462.00</u></u>	<u><u>0.00</u></u>	<u><u>43,462.00</u></u>	<u><u>13,000.00</u></u>
Subtotal [M1.15]	Advertising Help Wanted - Salaries %				
Subgroup : [M7.42]	Postage - Accum Costs	0.00	0.00	0.00	409.00
04260-44-610120	Admin-Postage	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>409.00</u></u>
Subtotal [M7.42]	Postage - Accum Costs				
Subgroup : [M8.33]	Dues and Membership Fees to Professional Associations - Capacity	11,958.00	0.00	11,958.00	10,368.00
04260-44-610180	Admin-Books/Dues/Subs/Meetings	<u><u>11,958.00</u></u>	<u><u>0.00</u></u>	<u><u>11,958.00</u></u>	<u><u>10,368.00</u></u>
Subtotal [M8.33]	Dues and Membership Fees to Professional Associations - Capacity				
Subgroup : [M11.42]	Services Provided by Contract - Accum Costs				

04260-44-610140	Admin-Payroll Services	17,086.00	0.00	17,086.00	15,061.00
04260-44-650100	Admin-Purchased Services	175,855.00	0.00	175,855.00	116,890.00
Subtotal [M11.42]	Services Provided by Contract - Accum Costs	192,941.00	0.00	192,941.00	131,951.00
Subgroup : [M13.25]	Other - Accum Costs				
04260-00-540138	Employee Refunds/Reimbursement	0.00	0.00	0.00	(291.00)
04260-44-610170	Admin-Bank Service Charges	19,408.00	0.00	19,408.00	10,181.00
04260-44-610210	Admin-Computer Maintenance	86,979.00	0.00	86,979.00	89,698.00
04260-44-610220	Admin-Licenses&Certification	251.00	0.00	251.00	2,537.00
04260-44-610240	Admin-Equipment Rental	11,325.00	0.00	11,325.00	13,349.00
04260-44-650160	Admin-Consulting Fees	204,695.00	0.00	204,695.00	260,711.00
44-610230	Admin-Fines/Penalties/Settlement	13,905.00	0.00	13,905.00	0.00
Subtotal [M13.25]	Other - Accum Costs	336,563.00	0.00	336,563.00	376,185.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	618,926.00	0.00	618,926.00	566,785.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1.03]	Raw Food - Meals				
04260-34-620140	Dietary-Food	340,279.00	0.00	340,279.00	249,401.00
Subtotal [2A1.03]	Raw Food - Meals	340,279.00	0.00	340,279.00	249,401.00
Subgroup : [2A2.03]	Non-Food Supplies - Meals				
04260-34-610105	Dietary-Supplies-Dept Specific	516.00	0.00	516.00	402.00
04260-34-610220	Dietary-Licenses&Certification	100.00	0.00	100.00	100.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	616.00	0.00	616.00	502.00
Total [18]	Dietary Basis for Allocation of Costs	340,895.00	0.00	340,895.00	249,903.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B.05]	Purchased Services - LBS of Laundry				
04260-36-650100	Laundry-Purchased Services	278,329.00	0.00	278,329.00	195,892.00
Subtotal [3B.05]	Purchased Services - LBS of Laundry	278,329.00	0.00	278,329.00	195,892.00
Total [19]	Laundry-Basis for Allocation of Costs	278,329.00	0.00	278,329.00	195,892.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1.02]	In-House Care Supplies - Sqft				
04260-36-610105	Housekeeping-Supplies-Dept Sp	0.00	0.00	0.00	1,224.00
Subtotal [4A1.02]	In-House Care Supplies - Sqft	0.00	0.00	0.00	1,224.00
Subgroup : [4B.02]	Purchased Services - Sqft				
04260-36-650100	Housekeeping-Purchased Servic	320,267.00	0.00	320,267.00	194,508.00
Subtotal [4B.02]	Purchased Services - Sqft	320,267.00	0.00	320,267.00	194,508.00
Subgroup : [5A.03]	Purchased From - Patient Days				
04260-32-630140	Ancillary-Prescription Drugs	223,527.00	0.00	223,527.00	169,302.00
Subtotal [5A.03]	Purchased From - Patient Days	223,527.00	0.00	223,527.00	169,302.00
Subgroup : [5B.03]	Medicine Cabinet Drugs - Patient Days				
04260-32-630128	Ancillary-Over The Counter Dr	0.00	0.00	0.00	1,430.00
04260-32-630130	Ancillary-Over The Counter Dr	0.00	0.00	0.00	3.00
Subtotal [5B.03]	Medicine Cabinet Drugs - Patient Days	0.00	0.00	0.00	1,433.00
Subgroup : [5C.03]	Medical Supplies - Patient Days				
04260-32-630115	Ancillary-Medical Supplies-PPD	665,796.00	0.00	665,796.00	336,841.00
04260-32-630120	Ancillary-Medical Supplies	127,799.00	0.00	127,799.00	236,104.00
04260-32-630125	Ancillary-Incontinence	0.00	0.00	0.00	1.00
Subtotal [5C.03]	Medical Supplies - Patient Days	793,595.00	0.00	793,595.00	572,946.00
Subgroup : [5D.03]	Abulance/Limousine - Patient Days				
04260-32-620120	Ancillary-Transportation-Para	34,699.00	0.00	34,699.00	16,402.00
Subtotal [5D.03]	Abulance/Llimousine - Patient Days	34,699.00	0.00	34,699.00	16,402.00
Subgroup : [5E2.03]	Oxygen - Other - Vent				
04260-32-630150	Ancillary-Oxygen	824,973.00	0.00	824,973.00	281,712.00
Subtotal [5E2.03]	Oxygen - Other - Vent	824,973.00	0.00	824,973.00	281,712.00
Subgroup : [5F.03]	X-Ray and related radiology - Patient Days				
04260-32-630160	Ancillary-Diagnostic Services	15,339.00	0.00	15,339.00	33,955.00
Subtotal [5F.03]	X-Ray and related radiology - Patient Days	15,339.00	0.00	15,339.00	33,955.00
Subgroup : [5H.03]	Laboratory - Patient Days				
04260-32-630110	Ancillary-Lab	7,916.00	0.00	7,916.00	11,505.00
Subtotal [5H.03]	Laboratory - Patient Days	7,916.00	0.00	7,916.00	11,505.00
Subgroup : [5I.03]	Recreation - Patient Days				
04260-22-620105	Activities-Entertainment	804.00	0.00	804.00	7,917.00
04260-44-610135	Admin-Cable TV/Internet	12,508.00	0.00	12,508.00	8,650.00
Subtotal [5I.03]	Recreation - Patient Days	13,312.00	0.00	13,312.00	16,567.00
Subgroup : [5J.03]	Other - SNF				
04260-32-610110	Ancillary-Supplies-Minor Equi	0.00	0.00	0.00	4,360.00
04260-32-610240	Ancillary-Equipment Rental	215,565.00	0.00	215,565.00	173,699.00
04260-32-620180	Ancillary-Other Medical Expen	143.00	0.00	143.00	1,198.00
04260-32-630100	Ancillary-Enteral Therapy	0.00	0.00	0.00	337.00
Subtotal [5J.03]	Other - SNF	215,708.00	0.00	215,708.00	179,594.00
Subgroup : [5J.22]	Other - Vent				

04260-10-650100	Nursing-Purchased Services	428,663.00	0.00	428,663.00	199,207.00
04260-31-630100	Vent-Enteral Therapy	0.00	0.00	0.00	4,419.00
04260-31-630120	Vent-Medical Supplies	0.00	0.00	0.00	8,385.00
04260-31-630125	Vent-Incontinence	0.00	0.00	0.00	6,611.00
04260-31-630130	Vent-Over The Counter Drugs	0.00	0.00	0.00	9.00
04260-31-630170	Vent-Equipment Rental-Resident	0.00	0.00	0.00	20,949.00
04260-32-630170	Ancillary-Equipment Rental-Re	0.00	0.00	0.00	(8,108.00)
04260-32-650100	Ancillary-Purchased Services	14,374.00	0.00	14,374.00	89,021.00
Subtotal [5J.22]	Other - Vent	443,037.00	0.00	443,037.00	320,493.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	2,892,373.00	0.00	2,892,373.00	1,799,641.00
Group : [22]	MaIntenance and Property				
Subgroup : [6A.02]	Repairs and Maintenance - Sqft				
04260-40-610105	Maintenance-Supplies-Dept Spe	36,728.00	0.00	36,728.00	50,018.00
04260-40-640240	Maintenance-Repairs&Maienanc	93,957.00	0.00	93,957.00	73,824.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	130,685.00	0.00	130,685.00	123,842.00
Subgroup : [6C.33]	Light & Power - Sqft				
04260-42-640100	Utilities-Electricity	221,618.00	0.00	221,618.00	178,995.00
Subtotal [6C.33]	Light & Power - Sqft	221,618.00	0.00	221,618.00	178,995.00
Subgroup : [6D.33]	Water - Sqft				
04260-42-640120	Utilities-Water/Sewer	12,933.00	0.00	12,933.00	0.00
Subtotal [6D.33]	Water - Sqft	12,933.00	0.00	12,933.00	0.00
Subgroup : [6F.02]	Other - Sqft				
04260-40-640130	Maintenance-Ground Maintenance	25,094.00	0.00	25,094.00	12,973.00
04260-40-640140	Maintenance-Trash Removal	33,835.00	0.00	33,835.00	26,464.00
04260-40-650100	Maintenance-Purchased Services	177,651.00	0.00	177,651.00	219,302.00
Subtotal [6F.02]	Other - Sqft	236,580.00	0.00	236,580.00	256,739.00
Subgroup : [9.33]	Rental Payments - Capacity				
04260-99-700100	Other-Rent	617,086.00	0.00	617,086.00	0.00
Subtotal [9.33]	Rental Payments - Capacity	617,086.00	0.00	617,086.00	0.00
Subgroup : [10B]	Real estate taxee paid by lessor - Capacity				
04260-99-730120	Other-Taxes-Real Estate	219,300.00	0.00	219,300.00	164,475.00
Subtotal [10B]	Real estate taxee paid by lessor - Capacity	219,300.00	0.00	219,300.00	164,475.00
Subgroup : [10C]	Personal property taxes				
04260-99-730110	Other-Taxes-Other	84,083.00	0.00	84,083.00	63,626.00
Subtotal [10C]	Personal property taxes	84,083.00	0.00	84,083.00	63,626.00
Total [22]	MaIntenance and Property	1,522,285.00	0.00	1,522,285.00	789,677.00
Group : [27]	Interest and Insurance				
Subgroup : [14A.45]	Insurance on Property - Capacity				
04260-44-610195	Admin-Insurance-Property	0.00	0.00	0.00	1,200.00
Subtotal [14A.45]	Insurance on Property - Capacity	0.00	0.00	0.00	1,200.00
Subgroup : [14C3.42]	Other - Accum Costs				
04260-44-610190	Admin-Insurance-Business	372,658.00	0.00	372,658.00	157,704.00
Subtotal [14C3.42]	Other - Accum Costs	372,658.00	0.00	372,658.00	157,704.00
Total [27]	Interest and Insurance	372,658.00	0.00	372,658.00	158,904.00
Group : [30]	Statement of Revenue				
Subgroup : [I1A.10]	Medicaid R&B SNF Only				
04260-00-501100	Room & Board- Medicaid	(1,336,532.00)	0.00	(1,336,532.00)	(8,188,768.00)
04260-00-501190	Room & Board-C/A-Medicaid	2,403,311.00	0.00	2,403,311.00	2,125,078.00
04260-00-501993	Bedhold-Medicaid	0.00	0.00	0.00	(385.00)
Subtotal [I1A.10]	Medicaid R&B SNF Only	(7,933,221.00)	0.00	(7,933,221.00)	(6,064,075.00)
Subgroup : [I3A.10]	Medicare R&B - SNF Only				
04260-00-502100	Room & Board-Medicare	(1,170,105.00)	0.00	(1,170,105.00)	(1,094,677.00)
04260-00-502190	Room & Board -C/A-Medicare	(830,034.00)	0.00	(830,034.00)	(735,333.00)
Subtotal [I3A.10]	Medicare R&B - SNF Only	(2,000,139.00)	0.00	(2,000,139.00)	(1,830,010.00)
Subgroup : [I4A.10]	Private Pay R&B - SNF Only				
04260-00-503100	Room & Board-Private	(52,199.00)	0.00	(52,199.00)	(174,400.00)
04260-00-504100	Room&Board-Managed Care Levels	(1,245.00)	0.00	(1,245.00)	(17,800.00)
04260-00-504190	Room&Board-C/A-Mangd Care Leve	(405.00)	0.00	(405.00)	11,225.00
04260-00-505100	Room&Board-Managed Care RUGS	(416,962.00)	0.00	(416,962.00)	(202,255.00)
04260-00-505190	Room&Board-C/A-Mangd Care RUGS	(316,024.00)	0.00	(316,024.00)	(122,933.00)
04260-00-508190	Room & Board-C/A-Hospice	74,043.00	0.00	74,043.00	32,864.00
Subtotal [I4A.10]	Private Pay R&B - SNF Only	(712,792.00)	0.00	(712,792.00)	(473,299.00)
Subgroup : [II1A.10]	Prescription Drugs Medicare - Patient Days				
04260-00-502210	Pharmacy Rx-Medicare	(84,526.00)	0.00	(84,526.00)	(66,441.00)
Subtotal [II1A.10]	Prescription Drugs Medicare - Patient Days	(84,526.00)	0.00	(84,526.00)	(66,441.00)
Subgroup : [II1C.10]	Prescription Drugs Non-Medicare - Patient Days				
04260-00-501210	Pharmacy Rx-Medicaid	(79,750.00)	0.00	(79,750.00)	(30,978.00)
04260-00-503210	Pharmacy Rx-Private	(1,305.00)	0.00	(1,305.00)	(6,179.00)
04260-00-504210	Pharmacy Rx-Managed Care Level	(23.00)	0.00	(23.00)	(2,183.00)
04260-00-505210	Pharmacy Rx-Managed Care RUGS	(41,289.00)	0.00	(41,289.00)	(19,430.00)
Subtotal [II1C.10]	Prescription Drugs Non-Medicare - Patient Days	(122,367.00)	0.00	(122,367.00)	(58,770.00)

Subgroup : [II3A.10]	PT Medicare - PT Treatments				
04260-00-502270	P.T.- Medicare	(583,650.00)	0.00	(583,650.00)	(492,750.00)
04260-00-512270	P.T.-Medicare B	(779,200.00)	0.00	(779,200.00)	(559,600.00)
Subtotal [II3A.10]	PT Medicare - PT Treatments	(1,362,850.00)	0.00	(1,362,850.00)	(1,052,350.00)
Subgroup : [II3C.10]	PT Non Medicare - PT Treatments				
04260-00-501270	P.T.-Medicaid	(180,550.00)	0.00	(180,550.00)	(269,000.00)
04260-00-503270	P.T.-Private	(300.00)	0.00	(300.00)	(300.00)
04260-00-505270	P.T.-Managed Care RUGS	(186,650.00)	0.00	(186,650.00)	(92,850.00)
04260-00-513270	P.T.-Managed Care B	(162,650.00)	0.00	(162,650.00)	(84,800.00)
Subtotal [II3C.10]	PT Non Medicare - PT Treatments	(530,150.00)	0.00	(530,150.00)	(446,950.00)
Subgroup : [II4A.10]	ST Medicare - ST Treatments				
04260-00-502290	S.T.-Medicare	(33,542.00)	0.00	(33,542.00)	(31,748.00)
04260-00-512290	S.T.Medicare B	(22,250.00)	0.00	(22,250.00)	(22,150.00)
Subtotal [II4A.10]	ST Medicare - ST Treatments	(55,792.00)	0.00	(55,792.00)	(53,898.00)
Subgroup : [II4C.10]	ST Other - ST Treatments				
04260-00-501290	S.T.-Medicaid	(21,150.00)	0.00	(21,150.00)	(29,500.00)
04260-00-504290	S.T.-Managed Care Levels	0.00	0.00	0.00	2,050.00
04260-00-505290	S.T.-Managed Care RUGS	(15,500.00)	0.00	(15,500.00)	(17,828.00)
04260-00-513290	S.T.-Managed Care B	(7,200.00)	0.00	(7,200.00)	(7,650.00)
Subtotal [II4C.10]	ST Other - ST Treatments	(43,850.00)	0.00	(43,850.00)	(52,928.00)
Subgroup : [II5A.10]	OT Medicare - OT Treatments				
04260-00-502280	O.T.-Medicare	(531,250.00)	0.00	(531,250.00)	(500,400.00)
04260-00-512280	O.T.-Medicare B	(590,050.00)	0.00	(590,050.00)	(608,500.00)
Subtotal [II5A.10]	OT Medicare - OT Treatments	(1,121,300.00)	0.00	(1,121,300.00)	(1,108,900.00)
Subgroup : [II5C.10]	OT Non Medicare - OT Treatments				
04260-00-501280	O.T.-Medicaid	(268,850.00)	0.00	(268,850.00)	(360,200.00)
04260-00-503280	O.T.-Private	0.00	0.00	0.00	(1,550.00)
04260-00-504280	O.T.-Managed Care Levels	(450.00)	0.00	(450.00)	2,950.00
04260-00-505280	O.T.-Managed Care RUGS	(188,700.00)	0.00	(188,700.00)	(102,818.00)
04260-00-513280	O.T.-Managed Care B	(162,750.00)	0.00	(162,750.00)	(64,950.00)
Subtotal [II5C.10]	OT Non Medicare - OT Treatments	(620,750.00)	0.00	(620,750.00)	(546,568.00)
Subgroup : [II6A.10]	Other Medicare - Patient Days				
04260-00-502310	Lab-Medicare	(16,788.00)	0.00	(16,788.00)	(19,323.00)
04260-00-502320	Diagnostic-Testing-Medicare	(5,388.00)	0.00	(5,388.00)	(3,870.00)
04260-00-502990	Ancillary C/A-Medicare	1,255,080.00	0.00	1,255,080.00	1,114,531.00
04260-00-512990	Ancillary C/A-Medicare B	951,697.00	0.00	951,697.00	802,771.00
Subtotal [II6A.10]	Other Medicare - Patient Days	2,184,601.00	0.00	2,184,601.00	1,894,109.00
Subgroup : [II6B.10]	Other Non Medicare - Patient Days				
04260-00-501220	Pharmacy-OTC-Medicaid	0.00	0.00	0.00	(195.00)
04260-00-501300	Oxygen-Medicaid	(26,066.00)	0.00	(26,066.00)	(15,740.00)
04260-00-501310	Lab-Medicaid	(4,364.00)	0.00	(4,364.00)	(10,850.00)
04260-00-501320	Diagnostic-Testing-Medicaid	(116.00)	0.00	(116.00)	(130.00)
04260-00-501990	Ancillary C/A-Medicaid	580,845.00	0.00	580,845.00	716,593.00
04260-00-503300	Oxygen-Private	0.00	0.00	0.00	(394.00)
04260-00-503310	Lab-Private	0.00	0.00	0.00	(30.00)
04260-00-504300	Oxygen-Managed Care Levels	0.00	0.00	0.00	(11.00)
04260-00-504310	Lab-Managed Care Levels	(95.00)	0.00	(95.00)	47.00
04260-00-504320	Diag Testing-Managed Care Leve	0.00	0.00	0.00	207.00
04260-00-504990	Ancillary C/A-Mang Care Level	567.00	0.00	567.00	(3,060.00)
04260-00-505310	Lab-Managed Care RUGS	(4,914.00)	0.00	(4,914.00)	(6,644.00)
04260-00-505320	Diag Testing-Managed Care RUGS	(2,111.00)	0.00	(2,111.00)	(1,889.00)
04260-00-505990	Ancillary C/A-Mangl Care RUGS	439,163.00	0.00	439,163.00	241,460.00
04260-00-513990	Ancillary C/A-Managed Care B	218,465.00	0.00	218,465.00	117,788.00
Subtotal [II6B.10]	Other Non Medicare - Patient Days	1,201,374.00	0.00	1,201,374.00	1,037,152.00
Subgroup : [IV5.22]	Interest - Patient Days				
04260-00-540100	Interest Income	(3.00)	0.00	(3.00)	0.00
Subtotal [IV5.22]	Interest - Patient Days	(3.00)	0.00	(3.00)	0.00
Subgroup : [IV8.10]	Other - Patient Days				
04260-00-540101	Care Act revenue	0.00	0.00	0.00	(938,461.00)
04260-00-540136	Copying Fees	(236.00)	0.00	(236.00)	(123.00)
Subtotal [IV8.10]	Other - Patient Days	(236.00)	0.00	(236.00)	(938,584.00)
Total [30]	Statement of Revenue	(11,202,001.00)	0.00	(11,202,001.00)	(9,761,512.00)
Group : [31]	Assets				
Subgroup : [31.01]	Cash				
04260-00-100250	Cash-PHG	(572,358.00)	0.00	(572,358.00)	(572,358.00)
04260-00-100260	Cash- CIBC	148,795.00	0.00	148,795.00	155,506.00
04260-00-100350	Cash-Petty Cash	7,315.00	0.00	7,315.00	0.00
04260-00-100400	Cash-Resident Trust	40,402.00	0.00	40,402.00	0.00
04260-00-100430	Cash-Security Deposits	7,980.00	0.00	7,980.00	0.00
04260-00-100520	Cash-Waterbury-Operating	1,344,281.00	0.00	1,344,281.00	340,178.00
04260-00-107000	Cash-PR Rec Clearing	3,037.00	0.00	3,037.00	3,037.00
04260-00-107005	Cash-Petty Cash	0.00	0.00	0.00	7,045.00
04260-00-107015	Cash-Restricted	119,905.00	0.00	119,905.00	133,542.00
04260-00-107030	Cash-Security Deposits	0.00	0.00	0.00	7,980.00
04260-00-108000	Cash-Resident Trust	0.00	0.00	0.00	42,757.00
Subtotal [31.01]	Cash	1,099,357.00	0.00	1,099,357.00	117,687.00

Subgroup : [31.02]	Resident Account Receivable				
04260-00-110100	A/R- Resident Related	5,308,079.00	0.00	5,308,079.00	4,363,004.00
04260-00-110110	A/R-Deposit Clearing	148,942.00	0.00	148,942.00	(115,636.00)
04260-00-110210	A/R-Clearing	88,637.00	0.00	88,637.00	87,627.00
04260-00-110230	Refund Clearing	13,831.00	0.00	13,831.00	12,243.00
04260-00-110990	Reserve for Bad Debt	(2,030,394.00)	0.00	(2,030,394.00)	(1,652,396.00)
04260-00-110995	Reserve Bad Debt-Prior to Sale	20,675.00	0.00	20,675.00	20,675.00
04260-00-111100	Third Party Receivable	69,304.00	0.00	69,304.00	69,304.00
04260-00-112100	Other Receivable	52,001.00	0.00	52,001.00	53,987.00
Subtotal [31.02]	Resident Account Receivable	3,671,075.00	0.00	3,671,075.00	2,838,808.00
Subgroup : [31.03]	Inventory				
04260-00-120100	Inventory	21,422.00	0.00	21,422.00	21,422.00
Subtotal [31.03]	Inventory	21,422.00	0.00	21,422.00	21,422.00
Subgroup : [31.04]	Prepads				
04260-00-130100	Prepaid Expenses	2,960.00	0.00	2,960.00	19,412.00
04260-00-130120	Prepaid Insurance	50,718.00	0.00	50,718.00	120,718.00
Subtotal [31.04]	Prepads	53,678.00	0.00	53,678.00	140,130.00
Subgroup : [31.06]	Fixed Assets				
04260-00-160130	PPE Building Improvement	244,115.00	0.00	244,115.00	165,589.00
04260-00-160150	PPE Fixed Equipment	52,909.00	0.00	52,909.00	52,909.00
04260-00-160155	PPE Furniture & Fixtures	130,805.00	0.00	130,805.00	130,805.00
04260-00-160160	PPE Moveable Equipment	100,271.00	0.00	100,271.00	100,271.00
04260-00-161130	Accum Depr Building Improvement	(20,862.00)	0.00	(20,862.00)	(20,862.00)
04260-00-161150	Accum Depr Fixed Equipment	(9,284.00)	0.00	(9,284.00)	(9,284.00)
04260-00-161155	Accum Depr Furniture & Fixture	(8,136.00)	0.00	(8,136.00)	(8,136.00)
04260-00-161160	Accum Depr Moveable Equipment	(27,590.00)	0.00	(27,590.00)	(27,590.00)
Subtotal [31.06]	Fixed Assets	462,228.00	0.00	462,228.00	383,702.00
Subgroup : [B9]	Other Fixed Assets				
04260-00-160170	PPE CIP	(34,730.00)	0.00	(34,730.00)	(34,730.00)
Subtotal [B9]	Other Fixed Assets	(34,730.00)	0.00	(34,730.00)	(34,730.00)
Subgroup : [31.08]	Other Assets				
04260-00-112101	Due from prior operator	939,959.00	0.00	939,959.00	789,959.00
04260-00-140000	Due From Opco Facilities	351,388.00	0.00	351,388.00	351,388.00
04260-00-140089	Due From MHPK I	19,918.00	0.00	19,918.00	19,918.00
04260-00-140092	Due From Clinical	124,382.00	0.00	124,382.00	124,382.00
04260-00-140095	Due From Opco to Propco	867,803.00	0.00	867,803.00	867,803.00
Subtotal [31.08]	Other Assets	2,303,450.00	0.00	2,303,450.00	2,153,450.00
Total [31]	Assets	7,576,480.00	0.00	7,576,480.00	5,620,469.00
Group : [32]	Liabilities and Equity				
Subgroup : [32.01]	Accounts Payable				
04260-00-200100	Accounts Payable	(4,266.00)	0.00	(4,266.00)	(4,266.00)
04260-00-200101	Accounts Payable - Pre Receive	(2,397,892.00)	0.00	(2,397,892.00)	(2,397,892.00)
Subtotal [32.01]	Accounts Payable	(2,402,158.00)	0.00	(2,402,158.00)	(2,402,158.00)
Subgroup : [32.02]	Accrued Payroll				
04260-00-205120	Accrued Expenses	0.00	0.00	0.00	(531,170.00)
04260-00-210100	Accrued Payroll	(368,725.00)	0.00	(368,725.00)	(491,703.00)
04260-00-210130	Accrued Benefits	(286,003.00)	0.00	(286,003.00)	(286,003.00)
04260-00-210131	Accrued PTO - court approved	(95,313.00)	0.00	(95,313.00)	(95,313.00)
04260-00-215110	P/R Withholding-RetirementPlan	(2,088.00)	0.00	(2,088.00)	(2,088.00)
04260-00-215130	P/R Withholding-Life&Disabilit	1,622.00	0.00	1,622.00	1,622.00
04260-00-215140	P/R Withholding-Other	(243,608.00)	0.00	(243,608.00)	(92,656.00)
Subtotal [32.02]	Accrued Payroll	(994,115.00)	0.00	(994,115.00)	(1,497,311.00)
Subgroup : [32.03]	Accrued Payroll Taxes Payable				
04260-00-210110	Accrued Payroll Taxes	(10,174.00)	0.00	(10,174.00)	(10,174.00)
Subtotal [32.03]	Accrued Payroll Taxes Payable	(10,174.00)	0.00	(10,174.00)	(10,174.00)
Subgroup : [32.05]	Accrued Expenses				
04260-00-200120	Accrued Expenses	(690,696.00)	0.00	(690,696.00)	0.00
04260-00-200595	Amex Green - Waterbury	1,214.00	0.00	1,214.00	1,214.00
04260-00-215135	P/R Withholding Vision	(1,212.00)	0.00	(1,212.00)	(1,212.00)
04260-00-215137	P/R Withholding Dental	1,665.00	0.00	1,665.00	1,665.00
04260-00-220100	Resident Trust Liability	(35,704.00)	0.00	(35,704.00)	(35,704.00)
04260-00-250200	Deferred Tax Liability-Current	(66,088.00)	0.00	(66,088.00)	(129,884.00)
04260-00-270002	Accrued Provider Taxes	(141,506.00)	0.00	(141,506.00)	(139,089.00)
04260-00-270005	Other Current Liabilities	(515,574.00)	0.00	(515,574.00)	(515,574.00)
04260-00-275005	Deferred Rent Payable	0.00	0.00	0.00	(607,691.00)
04260-99-730100	Other-Taxes-Income	0.00	0.00	0.00	1,500.00
Subtotal [32.05]	Accrued Expenses	(1,447,901.00)	0.00	(1,447,901.00)	(1,504,775.00)
Subgroup : [32.06]	Other Long Term Liabilities				
04260-00-260085	Due To Liltiz Holdings	(730,000.00)	0.00	(730,000.00)	(730,000.00)
04260-00-260088	Due To Premier Holdings	(100,000.00)	0.00	(100,000.00)	(100,000.00)
04260-00-260090	Due To MHPK II	(29,482.00)	0.00	(29,482.00)	(29,482.00)
04260-00-260091	Due To Summation	(63,117.00)	0.00	(63,117.00)	(63,117.00)
04260-00-260096	Due To Priority NY	(148,086.00)	0.00	(148,086.00)	(148,086.00)
04260-00-260505	Deferred Rent Payable	(687,691.00)	0.00	(687,691.00)	0.00
04260-00-270000	Line of Credit	(992,039.00)	0.00	(992,039.00)	(992,039.00)
04260-00-270001	State of CT Advance	(12,655,657.00)	0.00	(12,655,657.00)	(4,740,494.00)

04260-00-290100	Working Cap. Advances	<u>(800,000.00)</u>	0.00	<u>(800,000.00)</u>	<u>(800,000.00)</u>
Subtotal [32.06]	Other Long Term Liabilities	<u>(16,206,072.00)</u>	0.00	<u>(16,206,072.00)</u>	<u>(7,603,218.00)</u>
Subgroup : [32.07]	Net Worth				
04260-00-400115	Member Capital	<u>(312,000.00)</u>	0.00	<u>(312,000.00)</u>	<u>(312,000.00)</u>
04260-00-400120	Retained Earnings	<u>7,710,667.00</u>	0.00	<u>7,710,667.00</u>	<u>5,195,170.00</u>
Subtotal [32.07]	Net Worth	<u>7,398,667.00</u>	<u>0.00</u>	<u>7,398,667.00</u>	<u>4,883,170.00</u>
Total [32]	Liabilities and Equity	<u>(13,661,753.00)</u>	<u>0.00</u>	<u>(13,661,753.00)</u>	<u>(8,134,466.00)</u>
	NET (INCOME) LOSS	<u>6,085,273.00</u>	<u>0.00</u>	<u>6,085,273.00</u>	<u>2,513,997.00</u>
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **Priority Care**
 Engagement: **Medicaid - Waterbury Gardens 2021 Medicaid Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.04 - TB-CCNH**

Account	Description	UNADJUSTED 9/30/2021	JE Ref #	RJE	REPORT	PP-1
					9/30/2021	9/30/2020
10-A12A.10	Director of Nurses/Assistant Director	218,066.00			218,066.00	145,739.00
10-A12B1.10	RNs - Direct Care	820,439.00			820,439.00	605,944.00
10-A12B2.10	RNs - Administrative	178,554.00			178,554.00	96,113.00
10-A12C1.10	LPNs - Direct Care	1,070,010.00			1,070,010.00	889,498.00
10-A12D.10	Aides and Attendants	1,496,096.00			1,496,096.00	1,388,939.00
10-A12E	Physical Therapists	245,445.00			245,445.00	121,814.00
10-A12F	Speech Therapists	28,604.00			28,604.00	41,211.00
10-A12G	Occupational Therapists	275,857.00			275,857.00	253,226.00
10-A12H.10	Recreation Workers - SNF	97,070.00			97,070.00	81,669.00
10-A12M.33	Social Workers/Case Management - Capacity	84,490.00			84,490.00	52,255.00
10-A12O.22	Other - Respiratory	62,227.00			62,227.00	58,254.00
10-A12O.25	Other - Transportation	157,641.00			157,641.00	93,854.00
10-A2.15	Administrators	247,736.00			247,736.00	311,690.00
10-A4.19	Other Admin - Salary %	206,471.00			206,471.00	123,209.00
10-A5C.3	Dietary Workers - Meals	428,013.00			428,013.00	351,496.00
10-A7B.22	Other Maintenance Workers - Non Reimb	106,999.00			106,999.00	122,872.00
13-B3.10	Pharmacist - SNF	0.00			0.00	1,294.00
13-B5A.07	PT - Resident Care - PT	0.00			0.00	105,073.00
13-B8A.10	Medical Director - SNF	80,314.00			80,314.00	41,249.00
151A1.15	Workmen's Compensation - Salary%	318,085.00			318,085.00	169,844.00
151A4.15	Social Security (FICA) - Salary %	493,448.00			493,448.00	418,678.00
151A5.15	Health Insurance - Salary %	411,344.00			411,344.00	258,442.00
151A7.15	Pensions - Salary %	200,636.00			200,636.00	179,315.00
151A9.15	Other - Salary %	0.00			0.00	6,765.00
151C.22	Bad Debts - Non reimb	263,104.00			263,104.00	215,230.00
151D.45	Accounting and Auditing - Expenses	6,022.00			6,022.00	20,524.00
151E.45	Legal - Expenses	51,359.00			51,359.00	35,732.00
151G.42	Office Supplies - Spiritual	133,161.00			133,161.00	61,861.00
151H1.30	Telephone and Telegraph - Telephone	6,223.00			6,223.00	5,137.00
151K3.10	Resident Day User Fee - SNF	433,533.00			433,533.00	366,816.00
165.33	Education Expense - Capacity	27,202.00			27,202.00	27,098.00
16M1.19	Advertising Help Wanted - Salaries %	31,528.00			31,528.00	10,117.00
16M11.42	Services Provided by Contract - Accum Costs	134,295.00			134,295.00	100,175.00
16M13.25	Other - Transportatio Services	234,262.00			234,262.00	285,595.00
16M7.45	Postage - Expenses	0.00			0.00	311.00
16M8.33	Dues and Membership Fees to Professional Associations - Capacity	9,566.00			9,566.00	8,294.00
182A1.03	Raw Food - Meals	268,608.00			268,608.00	195,432.00
182A2.03	Non-Food Supplies - Meals	486.00			486.00	393.00
193B.05	Purchased Services - Pounds of Laundry	221,434.00			221,434.00	166,993.00
204A1.02	In-House Care Supplies - Sqft	0.00			0.00	1,025.00
204B.02	Purchased Services - Sqft	268,172.00			268,172.00	162,869.00
205A.03	Purchased From	168,072.00			168,072.00	138,518.00
205B.10	Medicine Cabinet Drugs - SNF	0.00			0.00	1,215.00
205C.22	Medical and Therapeutic Supplies - Non Reim	626,444.00			626,444.00	485,665.00
205D.22	Ambulance/Limousine - Non Reim	27,391.00			27,391.00	13,903.00
205E2.22	Oxygen - Other - Non Reim	67,513.00			67,513.00	32,923.00
205F.22	X-Rays and related radiological - SNF	12,108.00			12,108.00	28,782.00
205H.22	Laboratory - SNF	6,785.00			6,785.00	10,344.00
205I.10	Recreation - SNF	10,508.00			10,508.00	14,043.00
205J.03	Other - Patient days	215,708.00			215,708.00	179,594.00
205J.22	Other - Non Reim	36,256.00			36,256.00	37,455.00
2210B	Real estate taxes paid by lessor	183,628.00			183,628.00	137,721.00
2210C	Personal property taxes	70,406.00			70,406.00	53,277.00
226A.02	Repairs and Maintenance - Sqft	109,428.00			109,428.00	103,698.00
226C.33	Light & Power - Capacity	185,569.00			185,569.00	149,879.00
226D.10	Water -SNF	10,829.00			10,829.00	0.00
226F.02	Other - Sqft	198,098.00			198,098.00	216,652.00
227B.10	Building & Building Improvements - SNF Only	19,337.00			19,337.00	16,328.00
227C.10	Non-movable Equipment - SNF Only	76,620.00			76,620.00	0.00
227D.10	Movable Equipment - SNF Only	0.00			0.00	107,882.00
229.1	Rental Payments	516,710.00			516,710.00	0.00
2714A	Insurance on Property	0.00			0.00	1,005.00
2714C3.45	Other - Expenses	259,391.00			259,391.00	119,728.00
3011A.10	Medicaid R&B SNF Only	(7,933,220.00)			(7,933,220.00)	(6,064,074.00)
3013A.10	Medicare R&B - SNF Only	(2,000,139.00)			(2,000,139.00)	(1,830,010.00)
3014A.10	Private pay R&B - SNF Only	(712,792.00)			(712,792.00)	(473,299.00)
3011A.10	Prescription Drugs Medicare - Patient Days	(66,723.00)			(66,723.00)	(56,320.00)
3011C.10	Prescription drugs - Medicare SNF Only	(96,593.00)			(96,593.00)	(49,817.00)
30113A.10	PT Medicare PT Treatments	(1,256,767.00)			(1,256,767.00)	(939,417.00)
30113C.10	PT Medicare - PT Treatments	(488,884.00)			(488,884.00)	(398,986.00)
30114A.10	ST Medicare - ST Treatments	(45,479.00)			(45,479.00)	(45,161.00)

Account	Description	UNADJUSTED 9/30/2021	JE Ref #	RJE	REPORT	PP-1
				9/30/2021	9/30/2020	9/30/2020
30I4C.10	ST Other - ST Treatments	(35,744.00)			(35,744.00)	(44,348.00)
30I5A.10	OT - non reimbursable	(1,010,227.00)			(1,010,227.00)	(967,618.00)
30I5C.10	OT - non reimbursable	(559,260.00)			(559,260.00)	(476,931.00)
30I6A.10	Other Medicare - SNF Only	1,724,469.00			1,724,469.00	1,605,564.00
30I6B.10	Other - SNF Only	948,335.00			948,335.00	879,154.00
30IV5.22	Interest - Non Reimbursable	(2.00)			(2.00)	0.00
30IV8.10	Other - SNF ONLY	(186.00)			(186.00)	(795,602.00)
Total		584,089.00		0.00	584,089.00	(226,208.00)
Net (Income) Loss		584,089.00		0.00	584,089.00	(226,208.00)

Client: **Priority Care**
 Engagement: **Medicaid - Waterbury Gardens 2021 Medicaid Report**
 Period Ending: **9/30/2021**
 Trial Balance: **A.05 - TB-Other**

Account	Description	UNADJUSTED	JE Ref #	RJE	REPORT	PP-1
		9/30/2021			9/30/2021	9/30/2020
10-A10.19	Protective Services	0.00			0.00	0.00
10-A11A	Head Accountant	0.00			0.00	0.00
10-A11B	Other Accountants	0.00			0.00	0.00
10-A12A.10	Director of Nurses/Assistant Director	58,186.00			58,186.00	26,191.00
10-A12B1.10	RNs - Direct Care	218,914.00			218,914.00	108,898.00
10-A12B2.10	RNs - Administrative	47,643.00			47,643.00	17,273.00
10-A12C1.10	LPNs - Direct Care	285,506.00			285,506.00	159,856.00
10-A12D.10	Aides and Attendants	399,196.00			399,196.00	249,614.00
10-A12E	Physical Therapists	20,718.00			20,718.00	14,644.00
10-A12F	Speech Therapists	6,487.00			6,487.00	7,973.00
10-A12G	Occupational Therapists	30,330.00			30,330.00	36,974.00
10-A12H.10	Recreation Workers - SNF	25,901.00			25,901.00	14,677.00
10-A12I1	Medical Director	0.00			0.00	0.00
10-A12I2	Utilization Review	0.00			0.00	0.00
10-A12I3	Resident Care	0.00			0.00	0.00
10-A12I4	Other	0.00			0.00	0.00
10-A12J	Dentists	0.00			0.00	0.00
10-A12K.22	Pharmacists - Non reimb	0.00			0.00	0.00
10-A12L	Podiatrists	0.00			0.00	0.00
10-A12M.33	Social Workers/Case Management - Capacity	22,544.00			22,544.00	9,391.00
10-A12N.22	Marketing - Non reimb	0.00			0.00	0.00
10-A12O.22	Other - Respiratory	698,158.00			698,158.00	440,212.00
10-A12O.25	Other - Transportation	59,670.00			59,670.00	26,745.00
10-A2.15	Administrators	93,773.00			93,773.00	88,822.00
10-A3.15	Assistant Administrator	0.00			0.00	0.00
10-A4.19	Other Admin - Salary %	78,153.00			78,153.00	35,110.00
10-A4.43	Other Admin - Patient days	0.00			0.00	0.00
10-A5A	Head Dietitian	0.00			0.00	0.00
10-A5B	Food Service Supervisor	0.00			0.00	0.00
10-A5C.3	Dietary Workers - Meals	114,205.00			114,205.00	97,066.00
10-A6A	Head Housekeeper	0.00			0.00	0.00
10-A6B.2	Other Housekeeping Workers - Sqft	0.00			0.00	0.00
10-A7A	Engineer or Chief of Maintenance	0.00			0.00	0.00
10-A7B.22	Other Maintenance Workers - Non Reimb	20,786.00			20,786.00	23,869.00
10-A8B.5	Other Laundry Workers - Pounds	0.00			0.00	0.00
10-A9	Barber and Beautician Services	0.00			0.00	0.00
13-B1	Dietitian	0.00			0.00	0.00
13-B10A.22	OT - Resident Care - Non reimb	0.00			0.00	0.00
13-B10B.10	OT - Other	0.00			0.00	0.00
13-B11A1	RN's - Direct Care	0.00			0.00	0.00
13-B11A2	RN's - Adminstrative	0.00			0.00	0.00
13-B11B1	LPN's - Direct Care	0.00			0.00	0.00
13-B11B2	LPN's - Administrative	0.00			0.00	0.00
13-B11C	Aides	0.00			0.00	0.00
13-B11D	Other	0.00			0.00	0.00
13-B2.22	Dentist - non reimb	0.00			0.00	0.00
13-B3.10	Pharmacist - SNF	0.00			0.00	232.00
13-B4	Podiatrist	0.00			0.00	0.00
13-B5A.07	PT - Resident Care - PT	0.00			0.00	12,631.00
13-B5B	PT - Other	0.00			0.00	0.00
13-B6.33	Social Worker - Capacity	0.00			0.00	0.00
13-B7.22	Recreation Worker - Non reimb	0.00			0.00	0.00
13-B8A.10	Medical Director - SNF	105,364.00			105,364.00	54,115.00
13-B8B	Utilization Review	0.00			0.00	0.00
13-B8C	Resident Care	0.00			0.00	0.00
13-B8D1	Infection Control Committee	0.00			0.00	0.00
13-B8D2	Pharmaceutical Committee	0.00			0.00	0.00
13-B8D3	Staff Development Committee	0.00			0.00	0.00
13-B8E	Other	0.00			0.00	0.00
13-B9A.08	ST - Resident Care - ST	0.00			0.00	0.00
13-B9B	ST - Other	0.00			0.00	0.00
151A1.15	Workmen's Compensation - Salary%	120,401.00			120,401.00	48,400.00
151A2.15	Disability Insurance - Salary %	0.00			0.00	0.00
151A3.15	Unemployment Insurance - Salary %	0.00			0.00	0.00
151A4.15	Social Security (FICA) - Salary %	186,780.00			186,780.00	119,309.00
151A5.15	Health Insurance - Salary %	155,702.00			155,702.00	73,648.00
151A6.15	Life Insurance - Salary %	0.00			0.00	0.00
151A7.15	Pensions - Salary %	75,944.00			75,944.00	51,099.00
151A8.15	Uniform Allowance - Salary %	0.00			0.00	0.00
151A9.15	Other - Salary %	0.00			0.00	1,928.00

Account	Description	UNADJUSTED 9/30/2021	JE Ref #	RJE	REPORT	PP-1
					9/30/2021	9/30/2020
151B	Personal Retirement Plans, Pensions	0.00			0.00	0.00
151C.22	Bad Debts - Non reimb	114,896.00			114,896.00	68,270.00
151D.45	Accounting and Auditing - Expenses	2,630.00			2,630.00	6,510.00
151E.45	Legal - Expenses	22,428.00			22,428.00	11,334.00
151F	Insurance of Lives of Owners/Oper.	0.00			0.00	0.00
151G.42	Office Supplies - Spiritual	58,151.00			58,151.00	19,622.00
151H1.30	Telephone and Telegraph - Telephone	2,718.00			2,718.00	1,629.00
151H2.30	Cellular Phones and Beepers - Telephone	0.00			0.00	0.00
151I	Appraisal	0.00			0.00	0.00
151J	Corporation Business Taxes	0.00			0.00	0.00
151K1.45	Other Taxes - Income - Expenses	0.00			0.00	0.00
151K2	Other	0.00			0.00	0.00
151K3.10	Resident Day User Fee - SNF	115,677.00			115,677.00	65,922.00
161.1	Resident Travel and Entertainment - SNF	0.00			0.00	0.00
162	Holiday Parties for Staff	0.00			0.00	0.00
163	Gifts to Staff and Residents	0.00			0.00	0.00
164.42	Employee Travel - Expense	0.00			0.00	0.00
165.33	Education Expense - Capacity	6,800.00			6,800.00	6,774.00
165.34	Education Expense - Admission	0.00			0.00	0.00
166.25	Automobile Expense - Transportation	0.00			0.00	0.00
167	Other	0.00			0.00	0.00
16M1.19	Advertising Help Wanted - Salaries %	11,934.00			11,934.00	2,883.00
16M10.22	Contributions - Non reimb	0.00			0.00	0.00
16M11.42	Services Provided by Contract - Accum Costs	58,646.00			58,646.00	31,776.00
16M12.02	Administrative Management Services - Meals	0.00			0.00	0.00
16M13.25	Other - Transportatio Services	102,301.00			102,301.00	90,590.00
16M2.22	Advertising Telephone Directory - Non Reim	0.00			0.00	0.00
16M3	Advertising Other	0.00			0.00	0.00
16M4	Fund Raising	0.00			0.00	0.00
16M5.34	Medical Records - Admissions	0.00			0.00	0.00
16M6.22	Barber and Beauty Supplies	0.00			0.00	0.00
16M7.45	Postage - Expenses	0.00			0.00	98.00
16M8.33	Dues and Membership Fees to Professional Associations - Capacity	2,392.00			2,392.00	2,074.00
16M8A	Dues to Chamber of Commerce	0.00			0.00	0.00
16M9.42	Subscriptions - Spiritual Services	0.00			0.00	0.00
182A1.03	Raw Food - Meals	71,671.00			71,671.00	53,969.00
182A2.03	Non-Food Supplies - Meals	130.00			130.00	109.00
182B.03	Purchased Services - Meals	0.00			0.00	0.00
182D.03	Other	0.00			0.00	0.00
193A1.10	Bed Linens, etc...washed, ironed..	0.00			0.00	0.00
193A2	Employee Items	0.00			0.00	0.00
193A3	Personal clothing - residents washed	0.00			0.00	0.00
193A4.10	Repair and/or purchased linens - SNF	0.00			0.00	0.00
193B.05	Purchased Services - Pounds of Laundry	56,895.00			56,895.00	28,899.00
193C	Management Services	0.00			0.00	0.00
193D.10	Other - SNF	0.00			0.00	0.00
204A1.02	In-House Care Supplies - Sqft	0.00			0.00	199.00
204B.02	Purchased Services - Sqft	52,095.00			52,095.00	31,639.00
204C	Management Services	0.00			0.00	0.00
204D	Other	0.00			0.00	0.00
2050	Oxygen - Emergency Use	0.00			0.00	0.00
205A.03	Purchased From	55,455.00			55,455.00	30,784.00
205A1	Own Pharmacy	0.00			0.00	0.00
205B.10	Medicine Cabinet Drugs - SNF	0.00			0.00	218.00
205C.22	Medical and Therapeutic Supplies - Non Reim	167,151.00			167,151.00	87,281.00
205D.22	Ambulance/Limousine - Non Reim	7,308.00			7,308.00	2,499.00
205E.22	Oxygen - Other - Non Reim	757,460.00			757,460.00	248,789.00
205F.22	X-Rays and related radiological - SNF	3,231.00			3,231.00	5,173.00
205H.22	Laboratory - SNF	1,131.00			1,131.00	1,161.00
205I.10	Recreation - SNF	2,804.00			2,804.00	2,524.00
205J.03	Other - Patient days	0.00			0.00	0.00
205J.07	Other - PT Treatments	0.00			0.00	0.00
205J.08	Other - ST Treatments	0.00			0.00	0.00
205J.09	Other - OT Treatments	0.00			0.00	0.00
205J.15	Other - Salary %	0.00			0.00	0.00
205J.22	Other - Non Reim	406,781.00			406,781.00	283,038.00
2210A.10	Real estate taxes paid by owner	0.00			0.00	0.00
2210B	Real estate taxes paid by lessor	35,672.00			35,672.00	26,754.00
2210C	Personal property taxes	13,677.00			13,677.00	10,349.00
226A.02	Repairs and Maintenance - Sqft	21,257.00			21,257.00	20,144.00
226A.22	Repairs and Maintenance - Sqft	0.00			0.00	0.00
226B.33	Heat - Capacity	0.00			0.00	0.00
226C.33	Light & Power - Capacity	36,049.00			36,049.00	29,116.00
226D.10	Water -SNF	2,104.00			2,104.00	0.00

Account	Description	UNADJUSTED 9/30/2021	JE Ref #	RJE	REPORT	PP-1
					9/30/2021	9/30/2020
226F.02	Other - Sqft	38,482.00			38,482.00	42,087.00
227A.10	Land Improvements - SNF Only	0.00			0.00	0.00
227A.22	Land Improvements - Non Reimb	0.00			0.00	0.00
227B.10	Building & Building Improvements - SNF Only	0.00			0.00	0.00
227B.22	Building & Building Improvements - Non Reimb	5,160.00			5,160.00	2,934.00
227C.10	Non-movable Equipment - SNF Only	0.00			0.00	0.00
227C.22	Non-movable Equipment - Non Reimb	20,444.00			20,444.00	0.00
227D.10	Movable Equipment - SNF Only	0.00			0.00	0.00
227D.22	Movable Equipment - Non Reimb	0.00			0.00	19,388.00
228A	Organization Expense	0.00			0.00	0.00
228B.10	Mortgage Expense - SNF	0.00			0.00	0.00
228B.22	Mortgage Expense - Non Reim	0.00			0.00	0.00
228C	Leasehold Improvements	0.00			0.00	0.00
228D	Other	0.00			0.00	0.00
229.1	Rental Payments	100,376.00			100,376.00	0.00
2612A1	First Mortgage	0.00			0.00	0.00
2612A2	Second Mortgage	0.00			0.00	0.00
2612A3	Third Mortgage	0.00			0.00	0.00
2612A4	Fourth Mortgage	0.00			0.00	0.00
2612B1	Original Loan Amount	0.00			0.00	0.00
2612B2	Loan Origination Date	0.00			0.00	0.00
2612B3	Interest Rate %	0.00			0.00	0.00
2612B4	Term	0.00			0.00	0.00
2612B5	CHEFA Interest Expense	0.00			0.00	0.00
2612B5.10	Other- SNF	0.00			0.00	0.00
2612B5.22	Non Reimbursable	0.00			0.00	0.00
2712C1	Automotive Equipment	0.00			0.00	0.00
2712C2	Other	0.00			0.00	0.00
2712D.10	Other Interest Expense	0.00			0.00	0.00
2714A	Insurance on Property	0.00			0.00	195.00
2714A.45	Total Expenses- Page 27 Totals	0.00			0.00	0.00
2714B.25	Transportation Services	0.00			0.00	0.00
2714C1	Umbrella	0.00			0.00	0.00
2714C2	Fire and Extended Coverage	0.00			0.00	0.00
2714C3.45	Other - Expenses	113,264.00			113,264.00	37,974.00
27414B	Insurance of Automobiles	0.00			0.00	0.00
301A.10	Medicaid R&B SNF Only	0.00			0.00	0.00
3013A.10	Medicare R&B - SNF Only	0.00			0.00	0.00
3014A.10	Private pay R&B - SNF Only	0.00			0.00	0.00
3011A.10	Prescription Drugs Medicare - Patient Days	(17,803.00)			(17,803.00)	(10,121.00)
3011A.22	Prescription Drugs Medicare - Patient Days	0.00			0.00	0.00
3011C.10	Prescription drugs - Medicare SNF Only	(25,774.00)			(25,774.00)	(8,953.00)
30112A.10	Medical supplies Medicare SNF Only	0.00			0.00	0.00
30112A.22	Medical Supplies Medicare Non Reimbursable	0.00			0.00	0.00
30112C.10	Medical supplies other SNF Only	0.00			0.00	0.00
30113A.07	PT Medicare PT Treatments	(106,083.00)			(106,083.00)	(112,933.00)
30113A.10	PT Medicare PT Treatments	0.00			0.00	0.00
30113A.22	PT Treatments	0.00			0.00	0.00
30113C.07	PT Medicare - PT Treatments	0.00			0.00	0.00
30113C.10	PT Medicare - PT Treatments	(41,266.00)			(41,266.00)	(47,964.00)
30113C.22	PT treatments	0.00			0.00	0.00
30114A.08	ST Medicare - ST Treatments	0.00			0.00	0.00
30114A.10	ST Medicare - ST Treatments	(10,313.00)			(10,313.00)	(8,737.00)
30114A.22	ST Treatments	0.00			0.00	0.00
30114C.08	ST Other - ST Treatments	0.00			0.00	0.00
30114C.10	ST Other - ST Treatments	(8,106.00)			(8,106.00)	(8,580.00)
30114C.22	ST other - ST Treatments	0.00			0.00	0.00
30115A.10	OT - non reimbursable	(111,073.00)			(111,073.00)	(141,282.00)
30115A.22	OT Medicare - Non Reimbursable	0.00			0.00	0.00
30115C.10	OT - non reimbursable	(61,490.00)			(61,490.00)	(69,637.00)
30115C.22	OT Medicare - Non Reimbursable	0.00			0.00	0.00
30116A.10	Other Medicare - SNF Only	460,132.00			460,132.00	288,545.00
30116A.22	Other - Medicare SNF only	0.00			0.00	0.00
30116B.10	Other - SNF Only	253,039.00			253,039.00	157,998.00
30116B.22	Other - Non Reimbursable	0.00			0.00	0.00
301V1.10	Other Revenue Meals - SNF Only	0.00			0.00	0.00
301V1.22	Other Revenue Meals - Non Reimbursable	0.00			0.00	0.00
301V2.22	Other Revenue Rental - Non Reimbursable	0.00			0.00	0.00
301V5.22	Interest - Non Reimbursable	(1.00)			(1.00)	0.00
301V7.22	Barber, coffee, etc - Non Reimbursable	0.00			0.00	0.00
301V8.02	Other - Square Footage	0.00			0.00	0.00
301V8.07	Other - PT Treatments	0.00			0.00	0.00
301V8.10	Other - SNF Only	(50.00)			(50.00)	(142,982.00)
301V8.22	Other - Non Reimbursable	0.00			0.00	0.00

Account	Description	UNADJUSTED 9/30/2021	JE Ref #	RJE	REPORT	PP-1
					9/30/2021	9/30/2020
30IV8.25	Other - Transportation Services	0.00			0.00	0.00
30IV8.33	Other - Resident Capacity	0.00			0.00	0.00
30IV8.41	Other - Non Salary Expenses	0.00			0.00	0.00
30IV8.42	Other - Spiritual Services	0.00			0.00	0.00
30IV8.45	Other - Total Expenses Pagw 27	0.00			0.00	0.00
30IVI.03	Other revenue - Meals Per Day	0.00			0.00	0.00
Marcum 104	Dental Consulting	0.00			0.00	0.00
Marcum 105	Clinical Reimbursement Consulting	0.00			0.00	0.00
Total		5,622,743.00			0.00	5,622,743.00
	Net (Income) Loss	5,622,743.00			0.00	5,622,743.00
						2,886,736.00