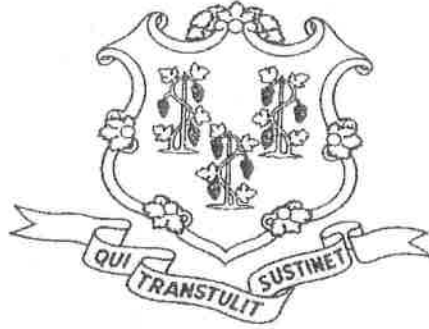


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) WAT OPCO, LLC dba Woodlake at Tolland	
Address (No. & Street, City, State, Zip Code) 26 Shenipsit Lake Road, Tolland, CT 06084	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 7/1/2021	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2433	RHNS	(Specify)	Medicare Provider 07-5382
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Medicaid Provider Numbers:	CCNH 20991	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	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 WAT OPCO, LLC dba Woodlake at Tolland [facility name], for the cost report period beginning July 1, 2021 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Nicotra Redd			Printed Name (Owner) Rachel Shakow		
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 WAT OPCO, LLC dba Woodlake at Tolland	Period Covered:	From 7/1/2021	To 9/30/2021
Address of Facility 26 Shenipsit Lake Road, Tolland, CT 06084			
Report Prepared By Marcum LLP	Phone Number 203-781-9680	Date 2/14/2022	
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid \$			
2. Laundry wages paid \$			
3. Housekeeping wages paid \$			
4. Nursing wages paid \$			
5. All other wages paid \$			
6. Total Wages Paid \$			
7. Total salaries paid \$			
8. Total Wages and Salaries Paid (As per page 10 of Report) \$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-872-2999		Report for Year Ended 9/30/2021		Page 2	of 37
Name of Facility (as shown on license) WAT OPCO, LLC dba Woodlake at Tolland			Address (No. & Street, City, State, Zip) 26 Shenipsit Lake Road, Tolland, CT 06084		
License Numbers:	CCNH 2433	RHNS	(Specify)	Medicare Provider No. 07-5382	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.					
Rachel Shakow purchased the Facility from Prospect ECHN Eldercare Services, Inc. Effective 7/1/2021.					
Administrator					
Name of Administrator Nicotra Redd			Nursing Home Administrator's License No.:	2037	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

**General Information and Questionnaire
 Related Parties***

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland	License No. 2433	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? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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? Yes No If "Yes," provide the following information:

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	%**				
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13 Line B5a	77,268	77,268
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13 Line B9a	24,743	24,743
Regal Care Rehab	26 Firemens Memorial Dr, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13 Line B10a	68,495	68,495
		<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	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at Tolland	2433	9/30/2021	5	37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <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? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended			Page	of
WAT OPCO, LLC dba Woodlake at Tolland		2433	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Aztec Leasing Inc.; PO Box 509015, San Diego CA 92150	<input type="radio"/>	<input checked="" type="radio"/>	7 Kyocera copiers	08/05/21	63 Months	3,095	3,095
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***						3,095	

* 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.



AZTEC LEASING, INC.

DEPT 321
PO BOX 509015
SAN DIEGO, CA 92150-9015
PHONE (619) 443-6363

CONTRACT INVOICE

Invoice Number: IN31938
Invoice Date: 10/27/2021
Account Number: WO02
Balance Due: \$0.00

Bill To: WAT OPCO LLC
26 SHENIPSIT LAKE RD
TOLLAND, CT 06084

Customer: WAT OPCO LLC dba Woodlake at Tolland
26 SHENIPSIT LAKE RD
TOLLAND, CT 06084

Account No	Payment Terms	Due Date	Invoice Total	Balance Due
WO02	Net 15 Days	11/11/2021	\$1,500.00	\$0.00
Invoice Remarks				
Contract Number	Contact	Contract Amount	P.O. Number	
ECS129-01		\$1,500.00		
Contract Remarks				
Inv's paid with ACH debit scheduled for 28th of each month.				

Summary:

Contract base rate charge for the 10/5/2021 to 11/4/2021 billing period

\$1,500.00

\$1,500.00

Detail:

Equipment included under this contract

Kyocera/KM3655IDN

Number	Serial Number	Base Adj.	Location
EQ17762	R4P1374304	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084
EQ17763	R4P1374309	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084
EQ17764	R4P1374314	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084
EQ17765	R4P1374303	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084

Kyocera/KP3145DN

Number	Serial Number	Base Adj.	Location
EQ17766	R4H1120544	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084
EQ17767	R4H1120532	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084

Kyocera/KT4053CI

Number	Serial Number	Base Adj.	Location
EQ17761	RH20601318	\$0.00	WAT OPCO LLC 26 SHENIPSIT LAKE RD TOLLAND, CT 06084

****Effective 4/28/21, we have a new remit-to address. Please update your records.****

If you have any questions, please call us at (619) 443-6363 or email us at Billing@AztecLeasingCorp.com.

Paid by ACH with : XXXXXXXXXXXX8897 - Checking

Invoice SubTotal	\$1,500.00
Tax:	\$0.00
Invoice Total	\$1,500.00
Balance Due:	\$0.00

DEPT 321 PO BOX 509015 SAN DIEGO, CA 92150-9015 (619) 443-6363

General Information and Questionnaire
Accounting Basis

Name of Facility WAT OPCO, LLC dba Woodlake a	License No. 2433	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm			Address (No. & Street, City, State, Zip Code)	
1				
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1			\$	
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	
			\$	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Cogency Global			800-221-0102	
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 122 E 42nd St 18th fl, New York, NY 10168				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 Formation Filing and Statutory Representation / Amendment Filing			\$ 875	
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$ 875	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1e				

Schedule of Resident Statistics

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland			License No. 2433			Report for Year Ended 9/30/2021				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	130	130			130	130						
B. On last day of THIS report period	130	130							130	130		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	115	115			115	115						
B. As of midnight of THIS report period	117	117							117	117		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,768	2,768							2,768	2,768		
B. Medicaid (Conn.)	5,426	5,426							5,426	5,426		
C. Medicaid (other states)												
D. Private Pay	1,279	1,279							1,279	1,279		
E. State SSI for RCH												
F. Other (Specify) HMO & Hospice	880	880							880	880		
G. Total Care Days During Period (3A thru F)	10,353	10,353							10,353	10,353		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	1	1							1	1		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	10,354	10,354							10,354	10,354		

Schedule of Resident Statistics (Cont'd)

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland			License No. 2433			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(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.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	16		71		30								
Per Diem Rate													
a. One bed rm.	Various		292.89		514.00								
b. Two bed rms.	Various		292.89		482.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								589	589				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								7	7				
2. Restorative Treatments								64	64				
C. Other								3,733	3,733				
D. Total Physical Therapy Treatments								4,393	4,393				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								91	91				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1	1				
2. Restorative Treatments								10	10				
C. Other								585	585				
D. Total Speech Therapy Treatments								687	687				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								419	419				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								8	8				
2. Restorative Treatments								71	71				
C. Other								3,376	3,376				
D. Total Occupational Therapy Treatments								3,874	3,874				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
WAT OPCO, LLC dba Woodlake at Tolland	2433	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	28,398	471				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	49,096	2,791				
5. Dietary Service						
a. Head Dietitian	13,274	414				
b. Food Service Supervisor	25,707	763				
c. Dietary Workers	95,755	5,042				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	67,454	3,745				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	22,159	492				
b. Other Maintenance Workers						
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	35,780	614				
b. RN						
1. Direct Care	220,336	5,125				
2. Administrative**	154,040	4,355				
c. LPN						
1. Direct Care	212,638	6,195				
2. Administrative**						
d. Aides and Attendants	437,199	20,098				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	17,882	927				
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	48,664	1,743				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	29,066	1,141				
<i>A-13. Total Salary Expenditures</i>	1,457,448	53,916				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 12,280	581				
Admissions	16,786	560				
Total	\$ 29,066	1,141	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
MDS Nurse	\$ 831	24				
Nursing Consultant	63,788	299				
MDS Consulting	1,000	32				
Respiratory Therapist (Disallowed on Pg 28a)	641	4				
IV Insertion (Disallowed on Pg 28a)	1,700	No Hours				
Total	\$ 67,960	359	\$ -	-	\$ -	-

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				License No.	Report for Year Ended			Page	of	
WAT OPCO, LLC dba Woodlake at Tolland				2433	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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.

**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	
WAT OPCO, LLC dba Woodlake at Tolland				2433	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Rodolfo Parra (7/1/21-8/31/21)	14,539			Non Discriminatory	Administrator	202	A2			
Nicotra Redd (8/31/21-9/30/21)	13,859			Non Discriminatory	Administrator	269	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		
WAT OPCO, LLC dba Woodlake at Tolland	2433	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	3,001	91				
2. Dentist	1,740	19				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	77,268	1,111				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)						
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	24,743	355				
b. Other						
10. Occupational Therapist						
a. Resident Care	68,495	984				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides	773,304	12,909				
d. Other						
12. Other (Specify)						
See Attached Schedule	67,960	359				
B-13 Total Fees Paid in Lieu of Salaries	1,016,511	15,828				

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

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

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

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

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland		License No. 2433	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Matthew Fazackerly, N/A	Contract Dietary	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management, 174 Scott Rd, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Allison Coons, N/A	MDS Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting, PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
KHP Consulting Services LLC: 40 Lacey Road, Bethany CT 06524	Nursing Consultant Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas, 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz, 167 Route 304 Bardonia NY 10954	Peripheral / Midline Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Aya Healthcare: 5930 Cornerstone Crt W, Suite 300, San Diego, CA 92121	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford CT 06614	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Paramount Healthcare Services, Inc: 3 Courthouse Lane, Unit 2, Chelmsford MA 01824	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Yamba Care: 2 Burlington Woods Drive, Suite 100, Burlington MA 01803	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Genie Healthcare Inc: 104 Interchange Plaza, Suite 100, Monroe NJ 08831	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Cardie Dorvil: 15 Chambers Street, Waterbury CT 06708	Contract CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norton and Associates, 868 Ashley Blvd, New Bedford, MA 02745	Contract Dietary	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at Tolland	2433	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
I. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 41,986	41,986		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 146,721	146,721		
5. Health Insurance	\$ 216,181	216,181		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 555	555		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 42,860	42,860		
d. Accounting and Auditing	\$			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 875	875		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 7,476	7,476		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 3,824	3,824		
2. Cellular Phones	\$ 14	14		
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	\$ 151,239	151,239		
Subtotal	\$ 611,731	611,731		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
COVID Related Benefits	\$ 555		
Total	\$ 555	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
WAT OPCO, LLC dba Woodlake at Tolland	2433	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		611,731	611,731		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 5,326	5,326			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 9,156	9,156			
5. Education Expenses Related to Seminars and Conventions	\$ 90	90			
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>)	\$ 201	201			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 1,930	1,930			
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	\$ 418	418			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
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>)	\$ 67,400	67,400			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 4,675	4,675			
C-14 Total Administrative & General Expenditures	\$ 700,927	700,927			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 1,930		
Total Other Advertising	\$ 1,930	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Activity Expense>Resident Missing Items (Disallowed on Pg 28a)	\$ 270		
Admin Expense>Licenses	580		
Admin Expense>Late Fees (Disallowed on Pg 28a)	207		
Bank Charges (Disallowed on Pg 28a)	60		
Discriminatory Bonus (Disallowed on Pg 28a)	1,410		
Employee Food (Disallowed on Pg 28a)	2,036		
Employee Relations (Disallowed on Pg 28a)	112		
Total Other Administrative and General	\$ 4,675	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility WAT OPCO, LLC dba Woodlake at Tolla	License No. 2433	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at Tolland		2433	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 94,745	94,745			
2. Non-Food Supplies	\$ 7,158	7,158			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 101,903	101,903			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at Tolland		2433	9/30/2021	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	28,450	28,450		
c. Other (Specify)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	28,450	28,450		
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
WAT OPCO, LLC dba Woodlake at Tolland		2433	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Served by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Served by Personnel Amt. \$				
C.	Other (<i>Specify</i>) Other Housekeeping Supplies	\$	10,333	10,333		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	10,333	10,333		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from McKesson	\$	102,471	102,471		
b.	Medicine Cabinet Drugs	\$	821	821		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	1,401	1,401		
f.	X-rays and Related Radiological Procedures***	\$	6,103	6,103		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	1,800	1,800		
i.	Recreation	\$	4,885	4,885		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (<i>Specify</i>)**** See Attached Schedule	\$	56,485	56,485		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	173,966	173,966		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Nursing Expense>Supplies	\$ 30,048		
Nursing Expense>Supplies>COVID19	5,454		
Nursing Expense>Minor Equip & Supplies (Disallowed on Pg 29a)	2,399		
Nursing Expense>Equip-Rental (\$6,486 Disallowed on Pg 29a)	9,231		
Nursing Expense>Data Processing	8,943		
Indirect COVID Expense	410		
Total Other Resident Care	\$ 56,485	\$ -	\$ -

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

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland			License No. 2433		Report for Year Ended 9/30/2021			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Angelica Linen	PO Box 532268, Atlanta GA 30353	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	28,450			19	3b
LTC Consulting Services	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing and Fiscal Services	44,911			16	m11
Streamline HR Management	Ste 201 Allentown, PA 18106	<input checked="" type="radio"/>	<input type="radio"/>	N/A	HR Management	3,750			16	m11
On-Time IT Solutions	154 Spring St, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Services	6,546			16	m11
PSL Engineering	523 Wolcott Ln, Orange, CT 06477	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire inspections	2,550			22	6f
Caretech	1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	3,900			16	m11
CWPM	Box 415, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	6,193			22	6f
G&G Property Services	75 Mountain Spring Rd, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	5,229			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).
 **** Contracted services over \$2,520 listed on this page due to prorated length of period

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

Name of Facility	License No.	Report for Year Ended			Page	of
WAT OPCO, LLC dba Woodlake at Tolland	2433	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 16,921	16,921				
b. Heat	\$ 7,582	7,582				
c. Light & Power	\$ 47,294	47,294				
d. Water	\$ 8,806	8,806				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 3,095	3,095				
f. Other (<i>itemize</i>) See Attached Schedule	\$ 22,517	22,517				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 106,215	106,215				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 152	152				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 670	670				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 822	822				
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	\$ 250,000	250,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 64,627	64,627				
c. Personal property taxes	\$ 9,708	9,708				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 325,157	325,157				

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

Depreciation Schedule

Name of Facility WAT OPCO, LLC dba Woodlake at Tolland			License No. 2433		Report for Year Ended 9/30/2021			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule) *	9,917		9,917		S/L	Var	152					
B-4. Subtotal								152				
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule) *				Var	Var	21,475		21,475	S/L	Var	670	
D-3. Subtotal												670
E. Total Depreciation										822		

*Asset additions of new operator only, see rate computation report for historical value of assets

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - ^A
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - ^{**}

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/16/2021	unit on roof is causing trouble. repairs on controllers and HR1	\$ 3,147	20	\$ 39
8/2/2021	thermography scan- panels and transfer switches	2,595	15	43
8/30/2021	replaced control board	4,174	15	70
Total additions for Building Improvements		\$ 9,917		\$ 152 [*]
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - ^{**}

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
WAT OPCO, LLC dba Woodlake at Tolland			2433		9/30/2021			24	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.

*** Asset Additions of new operator only, see rate computation report for historical value of assets.

WAT OPCO Medicaid Cost Report
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2020 A/D	2021 Deprec.	2021 A/D	NBV
LEASEHOLD IMPROVEMENTS									
Leasehold Imp.	hull on roof is causing trouble repairs on controllers and HR1	7/16/2021	S/L	20	3,147	-	39	39	3,108
Leasehold Imp.	(lternography scan- panels and transfer switches	8/2/2021	S/L	15	2,595	-	43	43	2,552
Leasehold Imp.	replaced control board	8/30/2021	S/L	15	4,174	-	70	70	4,104
TOTAL LEASEHOLD IMPROVEMENTS 2021					<u>9,917</u>	<u>-</u>	<u>152</u>	<u>152</u>	<u>9,765</u>
TOTAL LEASEHOLD IMPROVEMENTS					<u>9,917</u>	<u>-</u>	<u>152</u>	<u>152</u>	<u>9,765</u>
MOVABLE EQUIPMENT									
FFE	locks for med room doors	7/26/2021	S/L	10	2,849	-	71	71	2,778
FFE	illuminated double sided sign with acrylic letters	8/11/2021	S/L	10	13,336	-	334	334	13,002
Computer Hardware	phones and supplies	7/1/2021	S/L	5	5,290	-	265	265	5,025
TOTAL MOVABLE EQUIPMENT 2021					<u>21,475</u>	<u>-</u>	<u>670</u>	<u>670</u>	<u>20,805</u>
TOTAL MOVABLE EQUIPMENT					<u>21,475</u>	<u>-</u>	<u>670</u>	<u>670</u>	<u>20,805</u>
TOTAL ASSETS					<u>31,392</u>	<u>-</u>	<u>822</u>	<u>822</u>	<u>30,570</u>
TOTAL ASSETS PER CR SCHEDULE					31,392	-	822	822	30,570
TOTAL ASSETS PER TRIAL BALANCE					31,392	-	41,533	812	30,580
VARIANCE					0	-	(40,711)	10	(10)
VARIANCE DETAIL									
(ADD) CIP					0	-	-	-	-
ROUNDING					-	-	-	-	-
REVISED VARIANCE					<u>0</u>	<u>-</u>	<u>(40,711)</u>	<u>10</u>	<u>(10)</u>

F/S vs C/R NBV - Page 31, Line D9
F/S vs C/R Depreciation - Page 36, Line F1

10
40,711

NOTE: Prior operator assets left off this schedule and can be found on the fair rent schedule of the Provider's Rate Computation Report

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

Name of Facility WAT OPCO, LLC dba Woodlake at T	License No. 2433	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.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	12/18/91			
2. Date Structure Completed	02/18/93			
3. If NOT Original Owner, Date of Purchase	N/A			
4. Date of Initial Licensure	02/01/93			
5. Total Licensed Bed Capacity	130			
6. Square Footage	64,800			
7. Acquisition Cost				
a. Land	720,000			
b. Building	7,013,083			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of 9/30/2021				
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
WAT Realty, 675 3RD AVENUE FLOOR 8, NEW YORK, NY, 10017				250,000

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
WAT OPCO, LLC dba Woodlake at T		2433	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
WAT OPCO, LLC dba Woodlake at		2433		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 7,587	7,587		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 37,794	37,794		
General Liability / EPLI / Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$ 45,381	45,381		
15. Total All Expenditures (A-13 thru C-14)				\$ 3,966,291	3,966,291		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at Tolland				2433	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 68,495	68,495		
7.			Other - See attached Schedule	\$ 2,341	2,341		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 42,860	42,860		
10.			Accounting	\$			
10a.			Legal	\$			
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.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 2,689	2,689		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 1,930	1,930		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 9,421	9,421		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 127,736	127,736		

* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Respiratory Therapist	641		
13	b12o	IV Insertion	1,700		
Total Other Fees Adjustments			\$ 2,341	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L1	Non-Allowable Resident Travel / VP of Corp Affairs Travel	\$ 5,326		
16	m13	Activity Expense>Resident Missing Items	270		
16	m13	Admin Expense>Late Fees	207		
16	m13	Bank Charges	60		
16	m13	Discriminatory Bonus	1,410		
16	m13	Employee Food	2,036		
16	m13	Employee Relations	112		
Total Other A&G Adjustments			\$ 9,421	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
WAT OPCO, LLC dba Woodlake at Tolland			2433	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 127,736	127,736		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 102,471	102,471		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 6,103	6,103		
30.	20	5h	Laboratory	\$ 1,800	1,800		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,401	1,401		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 11,863	11,863		
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	\$ 241	241		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 251,615	251,615		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Nursing Expense>Minor Equip & Supplies	2,399		
20	51	Nursing Expense>Equip-Rental	6,486		
20	51	Cable Television Disallowance (See Attached)	2,978		
Total Other Ancillary Costs			\$ 11,863	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Rev>Medical Records	\$ 241		
Total Other Adjustments			\$ 241	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**WAT OPCO Medicaid Cost Report
Disallowance Schedule for Cable TV
September 30, 2021**

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 3,886	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (92 Days)	<u>25.21%</u>	
Total Allowable Cost	\$ 908	
Disallowed Cable TV	<u><u>\$ 2,978</u></u>	

F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
WAT OPCO, LLC dba Woodlake at Tolla		2433	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents <i>(CT only)</i>	\$ 1,597,129	1,597,129				
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>	\$ 1,671,883	1,671,883				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 963,701	963,701				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 27,835	27,835				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (27,835)	(27,835)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 106,310	106,310				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (89,045)	(89,045)				
c. Physical Therapy - Non-Medicare	\$ 36,036	36,036				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (28,906)	(28,906)				
4. a. Speech Therapy - Medicare	\$ 55,120	55,120				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (46,682)	(46,682)				
c. Speech Therapy - Non-Medicare	\$ 10,465	10,465				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (8,764)	(8,764)				
5. a. Occupational Therapy - Medicare	\$ 90,393	90,393				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (75,460)	(75,460)				
c. Occupational Therapy - Non-Medicare	\$ 28,053	28,053				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (24,461)	(24,461)				
6. a. Other <i>(Specify)</i> - Medicare	\$ 13	13				
b. Other <i>(Specify)</i> - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 4,285,785	4,285,785				
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>	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other <i>(Specify)</i>	\$ 241	241				
V. Total Other Revenue (1 thru 8)	\$ 241	241				
VI. Total All Revenue (III +V)	\$ 4,286,026	4,286,026				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Radiology Rev>Medicare A	\$ 3,076		
30 II 6a	Radiology Rev>Medicare A>C/A	(3,076)		
30 II 6a	Revenue Adjustments>Medicare A	13		
Total Other Resident Revenue - Medicare		\$ 13	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Other Rev>Medical Records (Disallowed on Pg 29a)	\$ 241		
Total Other Revenue		\$ 241	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at To	2433	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	261,267
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,394,762
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	345,850
a. Prepaid Expenses	6,985			
b. Prepaid Expenses>Insurance	264,530			
c. Prepaid Expenses>Taxes	74,335			
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)			\$	3,001,879
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>9,917</u>		\$	9,765
	Accum. Depreciation <u>152</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>21,475</u>		\$	20,805
	Accum. Depreciation <u>670</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	10
F/S vs C/R NBV	10			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	30,580

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

Page Ref	Line Ref	Description	
Total Other Long-Term Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at To	2433	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	3,032,459
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			\$	106,379
3. Organization Expense			*Historical Cost 193,739	
			Accum. Depreciation 40,722	Net
			\$	153,017
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	(261)
Name and Address		Amount	Loan Date	
Do To/From>Various		(261)	Var	
7. Other Assets (<i>itemize</i>)			\$	408,242
Due From> Old Owner			408,242	
See Schedule			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	667,377
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,699,836

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at Tolland		2433	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,422,265
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	238,517
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	458,668
Accrued Expenses		164,549	Accrued Expenses>Health	47,503	
Accrued Expenses>Insurance - Gener		101,700			
Accrued Expenses>Insurance - Prope		22,766			
Accrued Expenses>Workers Comp		122,150	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,119,450

* 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 WAT OPCO, LLC dba Woodlake at Tolland		License No. 2433	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,119,450	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$ 1,301,362
Name and Address of Lender	Amount	Loan Date			
Due To/From>Various	1,301,362	Var			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$
_____ _____ See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 1,301,362
C. Total All Liabilities (Lines A-13 + B-5)					\$ 3,420,812

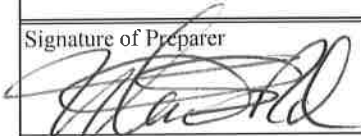
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at Tc	2433	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			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	279,024
	7/1/2021	thru 9/30/2021		
7. Total Net Worth			\$	279,024
C. Total Reserves and Net Worth			\$	279,024
D. Total Liabilities, Reserves, and Net Worth			\$	3,699,836

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
WAT OPCO, LLC dba Woodlake at Toll	2433	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	4,286,026
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	4,007,002
D. Net Income or Deficit			\$	279,024
E. Balance			\$	279,024
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27			\$3,966,291	
F/S vs C/R Depreciation			40,711	
Total Expenses Per CR			\$4,007,002	
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	279,024
				09/30/21

I. Preparer's/Reviewer's Certification

Name of Facility WAT OPCO, LLC dba Woodlake at	License No. 2433	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/22		
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 Tzippy Krupenia		Phone Number 732-961-8571		
Contact Email Address tzippyk@ltecs.com				

ACCOUNTANTS' CONSULTING REPORT

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

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

This report is intended solely for the information and use of the management of WAT OPCO Medicaid Cost Report and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 14, 2022