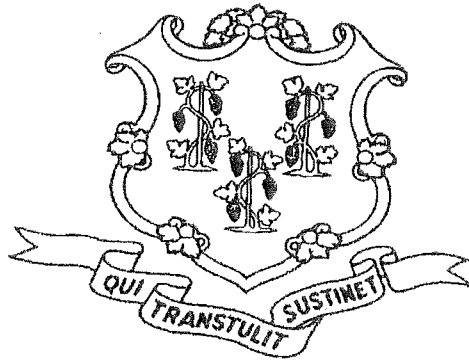


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) RegalCare at Waterbury, LLC	
Address (No. & Street, City, State, Zip Code) 177 Whitewood Road, Waterbury, CT 06708	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2356	RHNS	(Specify)	Medicare Provider 07-5219
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Medicaid Provider Numbers:	CCNH 000009001	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

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility RegalCare at Waterbury, LLC		Period Covered: From 10/1/2018	To 9/30/2019
Address of Facility 177 Whitewood Road, Waterbury, CT 06708			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/19/2019
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. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (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**

Name of Facility (as licensed) RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2019	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for RegalCare at Waterbury, LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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) Craig Dumont			Printed Name (Owner) Eliyahu Mirlis		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-757-9491		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) RegalCare at Waterbury, LLC		Address (No. & Street, City, State, Zip) 177 Whitewood Road, Waterbury, CT 06708		
License Numbers:	CCNH 2356	RHNS	(Specify)	Medicare Provider No. 07-5219
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No           If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator Craig Dumont		Nursing Home Administrator's License No.:	2086	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2019	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
N/A		

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
N/A			


### General Information and Questionnaire Individual Proprietorship

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2019	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



**General Information and Questionnaire  
 Related Parties\***

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2019	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	%**				
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Line of Credit Interest	Pg 27 / Line 12d	80,532	80,532
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Pg 13 / Line B5a	204,525	204,525
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg 13 / Line B9a	75,942	75,942
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg 13 / Line B10a	204,331	204,331
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation	Pg 15 / Line 1a1	285,751	285,751
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15 / Line 1a5	1,060,661	1,060,661
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg 27 / Line 14a	8,638	8,638
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Pg 27 / Line 14c3	72,423	72,423
		<input type="radio"/>	<input checked="" type="radio"/>		Intercompany Loans	Page 32 / Line D6		

\* Use additional sheets if necessary.

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



### 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 RegalCare at Waterbury, LLC			License No. 2356		Report for Year Ended 9/30/2019		Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
N/A	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>

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

\*\* Attach copies of newly acquired leases.

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Management Advisory Services / Cost Report Preparation	\$ 9,794
2 Retainer Fee	\$ 3,392
3	\$
4	\$
	Charge for Services Provided
	\$ 13,186

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Donahue, Durham & Noonan, P.C.	203-458-9168
2 CNH Finance	203-742-3057
3 Schettino and Temchin	203-239-6699
4 Naugatuck Probate Court	203-720-7046
5 See Attached	Various

Address (No. & Street, City, State, Zip Code)
1 741 Boston Post Road, Guilford, CT 06437
2 2 Greenwich Plaza, Greenwich, CT 06830
3 18 Peck St, North Haven, CT 06473
4 229 Church Street, Ste 4, Naugatuck, CT 06770
5 Various

Services Provided by This Firm (*describe fully*)

1 New England Health Care Legal Case (\$272 Disallowed on Pg 28)	\$ 544
2 Line of Credit Financing (Disallowed on Pg 28)	\$ 2,069
3 Retainer for Legal Services	\$ 3,000
4 Conservatorship (Disallowed on Pg 28)	\$ 225
5 Various (\$4,823 Disallowed on Pg 28)	\$ 7,217
	Charge for Services Provided
	\$ 13,055

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1e

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility RegalCare at Waterbury, LLC		License No. 2356	Report for Year Ended 9/30/2019	Page 7a	of 37
<b>Legal Services Information</b>					
Name of Legal Firm or Independent Attorney			Telephone Number		
1	Allscripts		732-650-2891		
2	Murtha Cullina LLP		860-240-6000		
3	Treasurer State of CT		860-702-3000		
4					
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )					
1	1 Ethel Rd, Edison, NJ 08817				
2	185 Asylum Street, Hartford, CT 06830				
3	55 Elm Street, Ste 5, Hartford, CT 06106				
4					
Services Provided by This Firm ( <i>describe fully</i> )					
1	Collections Fees (Disallowed on Pg 28)			\$	668
2	Case with CL&P (\$2,394 Disallowed on Pg 28)			\$	4,788
3	Conservatorship / State Marshal (Disallowed on Pg 28)			\$	1,761
4				\$	
				Charge for Services Provided	
				\$	7,217
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 RegalCare at Waterbury, LLC		License No. 2356			Report for Year Ended 9/30/2019				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	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	111	111			111	111			72	72			
B. As of midnight of THIS report period	105	105			72	72			105	105			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,251	3,251			2,492	2,492			759	759			
B. Medicaid (Conn.)	34,224	34,224			25,786	25,786			8,438	8,438			
C. Medicaid (other states)													
D. Private Pay	832	832			624	624			208	208			
E. State SSI for RCH													
F. Other (Specify) HMO & Private Insurance	1,397	1,397			1,013	1,013			384	384			
G. Total Care Days During Period (3A thru F)	39,704	39,704			29,915	29,915			9,789	9,789			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	656	656			506	506			150	150			
B. Other Bed Reserve Days	7	7			7	7							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	40,367	40,367			30,428	30,428			9,939	9,939			

**Schedule of Resident Statistics (Cont'd)**

Name of Facility RegalCare at Waterbury, LLC			License No. 2356			Report for Year Ended 9/30/2019			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		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	8		92		5								
Per Diem Rate													
a. One bed rm.	Various		266.82		376.00								
b. Two bed rms.	Various		266.82		353.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							1,902	1,902					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							196	196					
2. Restorative Treatments							1,767	1,767					
C. Other							2,855	2,855					
D. <b>Total Physical Therapy Treatments</b>							6,720	6,720					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							687	687					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							23	23					
2. Restorative Treatments							208	208					
C. Other							387	387					
D. <b>Total Speech Therapy Treatments</b>							1,305	1,305					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							1,833	1,833					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							173	173					
2. Restorative Treatments							1,555	1,555					
C. Other							2,570	2,570					
D. <b>Total Occupational Therapy Treatments</b>							6,131	6,131					

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Waterbury, LLC	2356	9/30/2019	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	120,530	2,208				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	196,127	11,702				
5. Dietary Service						
a. Head Dietitian	73,030	1,835				
b. Food Service Supervisor	58,389	2,146				
c. Dietary Workers	450,099	23,317				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	257,258	15,456				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	60,365	1,805				
b. Other Maintenance Workers	62,014	4,716				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	156,379	9,923				
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	197,144	4,288				
b. RN						
1. Direct Care	515,372	12,255				
2. Administrative**	332,403	12,059				
c. LPN						
1. Direct Care	1,557,473	45,726				
2. Administrative**						
d. Aides and Attendants	1,846,760	94,168				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	91,188	4,397				
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	84,294	2,812				
n. Marketing	39,138	2,154				
o. Other (Specify)						
See Attached Schedule	168,110	6,296				
A-13. Total Salary Expenditures	6,266,073	257,263				

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

Name of Facility				License No.	Report for Year Ended			Page	of	
RegalCare at Waterbury, LLC				2356	9/30/2019			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)							
<b>Section I - Operators/Owners</b>										
Corinne DiBacco	71,696	499		Non Discriminatory	Nursing Administrator		A12b2	RegalCare at New Haven	583	83,812
								RegalCare at West Haven	499	71,696
								RegalCare at Torrington	499	71,696
<b>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).</b>										

\* 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	
RegalCare at Waterbury, LLC				2356	9/30/2019			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)							
<b>Section III - Administrators***</b>										
Craig Dumont	120,530			Non Discriminatory	Administrator	2,208	A2			
<b>Section IV - Assistant Administrators</b>										

\*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.

**Annual Report of Long-Term Care Facility**

CSP-13 Rev. 9/2002

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Waterbury, LLC	2356	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	7,200	169				
3. Pharmacist	13,056	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	204,525	1,680				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,000	256				
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	75,942	326				
b. Other						
10. Occupational Therapist						
a. Resident Care	204,331	1,533				
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	122,133	1,201				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>651,187</b>	<b>5,165</b>				

\* 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.



**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at Waterbury, LLC	2356	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 285,751	285,751			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 550,115	550,115			
5. Health Insurance	\$ 1,060,661	1,060,661			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 320,717	320,717			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 44,914	44,914			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 13,186	13,186			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 13,055	13,055			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 13,156	13,156			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 13,694	13,694			
2. Cellular Phones	\$ 1,380	1,380			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	250			
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	\$ 756,174	756,174			
<b>Subtotal</b>	\$ 3,073,053	3,073,053			

\* 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)
	-		
Training Fund>Union	\$ 42,805		
Background Checks	2,009		
Tax Form 720	100		
<b>Total</b>	\$ 44,914	\$ -	\$ -

-----  
**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at Waterbury, LLC	2356	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		3,073,053	3,073,053		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,323	1,323			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 6,508	6,508			
5. Education Expenses Related to Seminars and Conventions	\$ 2,831	2,831			
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses)	\$ 1,447	1,447			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 19,327	19,327			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,935	1,935			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 60	60			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 509	509			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 302,330	302,330			
12. Administrative Management Services**	\$				
13. Other (Specify) See Attached Schedule	\$ 139,708	139,708			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,549,031	3,549,031			

\* 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)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising (Disallowed on Pg 28)	\$ 19,327		
<b>Total Other Advertising</b>	<b>\$ 19,327</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
ICNC Dues	\$ 60		
<b>Total Dues</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 152		
Late Fees (Disallowed on Pg 28a)	26,732		
Bank Fees (\$38,191 Disallowed on Pg 28a)	56,310		
Prior Period Adjustment (Disallowed on Pg 28a)	43,887		
Employee Food (Disallowed on Pg 28a)	1,099		
Employee Relations (Disallowed on Pg 28a)	1,328		
Discriminatory Bonus (Disallowed on Pg 28a)	10,200		
<b>Total Other Administrative and General</b>	<b>\$ 139,708</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule C-1 - Management Services\***

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2019	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility RegalCare at Waterbury, LLC		License No. 2356	Report for Year Ended 9/30/2019	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 249,047	249,047			
2. Non-Food Supplies	\$ 16,499	16,499			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____	\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 265,546</b>	<b>265,546</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility RegalCare at Waterbury, LLC		License No. 2356	Report for Year Ended 9/30/2019	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$				
c. Other ( <i>Specify</i> ) Laundry Supplies	\$	8,680	8,680		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	8,680	8,680		
<b>3E. Laundry Questionnaire</b>					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at Waterbury, LLC		2356	9/30/2019		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel Amt. \$				
C.	Other ( <i>Specify</i> ) Housekeeping Supplies	\$	28,424	28,424		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	28,424	28,424		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Medwiz	\$	179,395	179,395		
b.	Medicine Cabinet Drugs	\$	2,197	2,197		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	7,214	7,214		
f.	X-rays and Related Radiological Procedures***	\$	8,139	8,139		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	26,763	26,763		
i.	Recreation	\$	21,855	21,855		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	218,472	218,472		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	464,035	464,035		

\* 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)
	-		
Supplies (\$27,579 Disallowed on Pg 29a)	\$ 163,874		
Incontinence Supplies	69		
Sanitation & Incineration	538		
Equipment Rental (Disallowed on Pg 29a)	42,644		
Data Processing	11,347		
<b>Total Other Resident Care</b>	<b>\$ 218,472</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility RegalCare at Waterbury, LLC			License No. 2356		Report for Year Ended 9/30/2019			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
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	169,800			16	m11
Caretech Group	1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	24,000			16	m11
USA Hauling & Recycling	POB 808 East Windsor, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	20,631			22	6f
On-Time IT	407B, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	17,041			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at Waterbury, LLC	2356	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 17,754	17,754				
b. Heat	\$ 103,607	103,607				
c. Light & Power	\$ 88,454	88,454				
d. Water	\$ 50,853	50,853				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 36,484	36,484				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 297,152	297,152				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 21,634	21,634				
*7e. <b>Total Depreciation Costs (7a + b + c + d)</b>	\$ 21,634	21,634				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 8,526	8,526				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 12,764	12,764				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs (8a + b + c + d)</b>	\$ 21,290	21,290				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 22,074	22,074				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 152,023	152,023				
c. Personal property taxes	\$ 7,224	7,224				
11. <b>Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 224,245	224,245				

\* 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 RegalCare at Waterbury, LLC		License No. 2356			Report for Year Ended 9/30/2019			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				
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
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								
<b>D. Movable Equipment</b>													
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				Var	Var	146,848		146,848	82,983	S/L	Various	19,036	
b. Disposals (attach schedule)						(31)		(31)	(18)				
c. Acquired during this report period (attach schedule)				Var	Var	13,787		13,787		S/L	Various	2,598	
D-3. Subtotal													21,634
<b>E. Total Depreciation</b>													21,634

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/1/2018	SMOKERS OUTPOST CIGARETTE RECEPACLES	\$ 539	10	\$ 54
10/26/2018	Commercial Storage Tank	1,358	10	136
11/15/2018	2 Electric hot food serving counters	3,699	10	370
12/26/2018	Dishwasher	680	10	68
1/18/2019	wheelchairs	624	5	125
7/30/2019	hand controls	1,322	5	264
9/11/2019	3 mattresses	606	10	61
8/22/2019	Dell Opti Plex Computer	743	3	248
9/30/2019	POC tablets	768	3	256
12/3/2018	phone system	2,808	3	936
10/1/2018	Sales Use Tax - RCS 2.0 installation, Training, EMR Integration	118	5	24
11/1/2018	Sales Use Tax - Heat exchanger	240	15	16
12/1/2018	Sales Use Tax - 2 Electric hot food serving counters	235	10	24
9/1/2019	Sales Use Tax - Dell Opti Plex Computer	47	3	16
<b>Total additions for Movable Equipment</b>		<b>\$ 13,787</b>		<b>\$ 2,598</b> *
<b>Deletions:</b>				
12/1/2018	Sales Use Tax - Lenovo Computer	\$ (31)		
<b>Total deletions for Movable Equipment</b>		<b>\$ (31)</b>		<b>\$ -</b> **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/2/2018	New Door	\$ 660	20	\$ 33
10/10/2018	Re-Pipe Broken Abs	952	10	95
10/17/2018	Heat exchanger	3,247	15	216
10/26/2018	Amazon LH Improvements (Further Detail to be provided upon audit)	1,371	15	91
12/1/2018	fixed a leak, replaced a pump and gaskets	589	10	59
5/8/2019	Generator Services & equipment	2,374	5	475
6/19/2019	replaced starter contactor in elevator	4,344	20	217
7/1/2019	Elevator Duplex Hydraulic Modernization	49,453	20	2,473
7/15/2019	replaced LWC on water line	1,498	15	100
8/7/2019	replaced circ pump	4,875	15	325
8/30/2019	soil investigation, storage tank testing	7,881	10	788
9/17/2019	ceiling tiles	1,790	10	179
<b>Total additions for Leasehold Improvement</b>		<b>\$ 79,034</b>		<b>\$ 5,051</b> *
<b>Deletions:</b>				
12/31/2018	Carpet Installation	\$ (1,860)		
<b>Total deletions for Leasehold Improvement</b>		<b>\$ (1,860)</b>		<b>\$ -</b> **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

## Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

## Amortization Schedule\*

Name of Facility			License No.		Report for Year Ended			Page	of
RegalCare at Waterbury, LLC			2356		9/30/2019			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							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	88,616	16,477	S/L	Varior	7,713	
2. Disposals (attach schedule)				(1,860)	(744)				
3. Acquired during this report period (attach schedule)	Var	Var	Various	79,034		S/L	Varior	5,051	
C-4. Subtotal									12,764
<b>D. Total Amortization</b>									12,764

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

RegalCare at Waterbury, LLC  
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>												
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	276	138	414	138	552	831
Leasehold Imp.	Tile Flooring and labor	8/1/2016	S/L	20	31,554	1,578	3,156	1,578	4,734	1,578	6,312	25,242
Leasehold Imp.	Roof Repairs	8/1/2016	S/L	15	3,848	257	514	257	771	257	1,028	2,820
<b>TOTAL LEASEHOLD IMPROVEMENTS 2016</b>					<b>36,785</b>	<b>1,973</b>	<b>3,946</b>	<b>1,973</b>	<b>5,919</b>	<b>1,973</b>	<b>7,892</b>	<b>28,893</b>
Leasehold Imp.	Gas Valve	10/1/2016	S/L	10	1,363	136	136	136	272	136	408	955
Leasehold Imp.	Boiler Repair	10/1/2016	S/L	10	6,500	650	650	650	1,300	650	1,950	4,550
Leasehold Imp.	Replace Cast Iron Pipe	11/1/2016	S/L	25	3,155	126	126	126	252	126	378	2,777
Leasehold Imp.	Replace Expansion Tank	11/1/2016	S/L	10	1,517	152	152	152	304	152	456	1,061
Leasehold Imp.	Replace Pump on Laundry Hot Water	11/1/2016	S/L	15	3,060	204	204	204	408	204	612	2,448
Leasehold Imp.	Valve Replacement	11/1/2016	S/L	10	1,161	116	116	116	232	116	348	813
Leasehold Imp.	Roof Repair	1/1/2017	S/L	15	4,605	307	307	307	614	307	921	3,684
Leasehold Imp.	New Fire Door	1/1/2017	S/L	20	877	44	44	44	88	44	132	745
Leasehold Imp.	Carpet Installation	2/1/2017	S/L	5	1,860	372	372	372	744	-	744	1,116
Leasehold Imp.	Flooring and Labor Adjustment	6/1/2017	S/L	20	(9,277)	(464)	(464)	(464)	(928)	(464)	(1,392)	(7,885)
Leasehold Imp.	Copper Tubing	6/23/2017	S/L	7	1,495	214	214	214	428	214	642	853
Leasehold Imp.	Valve Replacement	6/23/2017	S/L	10	1,764	176	176	176	352	176	528	1,236
Leasehold Imp.	Carpeting	7/1/2017	S/L	5	10,913	2,183	2,183	2,183	4,366	2,183	6,549	4,364
Leasehold Imp.	Hot Water Piping Repair	9/8/2017	S/L	10	1,350	135	135	135	270	135	405	945
Leasehold Imp.	Mixing Valve Repair	9/29/2017	S/L	10	946	95	95	95	190	95	285	661
<b>TOTAL LEASEHOLD IMPROVEMENTS 2017</b>					<b>31,289</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>8,892</b>	<b>4,074</b>	<b>12,966</b>	<b>18,323</b>
Leasehold Imp.	Entry and Passage Leters	10/6/2017	S/L	20	4,975	-	-	249	249	249	498	4,477
Leasehold Imp.	Second installation Hot Water Piping Repairs	10/10/2017	S/L	10	1,645	-	-	165	165	165	330	1,315
Leasehold Imp.	Boiler Room Repair	2/27/2018	S/L	10	850	-	-	85	85	85	170	680
Leasehold Imp.	Boiler Room Repair	2/27/2018	S/L	10	3,860	-	-	386	386	386	772	3,088
Leasehold Imp.	Boiler Room Repair	2/27/2018	S/L	10	3,860	-	-	386	386	386	772	3,088
Leasehold Imp.	Loadbanks and Cables Setup	4/1/2018	S/L	10	2,552	-	-	255	255	255	510	2,042
Leasehold Imp.	Catch Basin Repairs and Patch holes in parking lot	7/1/2018	S/L	20	2,800	-	-	140	140	140	280	2,520
<b>TOTAL LEASEHOLD IMPROVEMENTS 2018</b>					<b>20,542</b>	<b>-</b>	<b>-</b>	<b>1,666</b>	<b>1,666</b>	<b>1,666</b>	<b>3,332</b>	<b>17,210</b>
Leasehold Imp.	New Door	10/2/2018	S/L	20	660	-	-	-	-	33	33	627
Leasehold Imp.	Re-Pipe Broken Abs	10/10/2018	S/L	10	952	-	-	-	-	95	95	857
Leasehold Imp.	Heat exchanger	10/17/2018	S/L	15	3,247	-	-	-	-	216	216	3,031
Leasehold Imp.	Amazon I.H Improvements (Further Detail to be provided upon audit)	10/26/2018	S/L	15	1,371	-	-	-	-	91	91	1,280
Leasehold Imp.	fixed a leak, replaced a pump and gaskets	12/1/2018	S/L	10	589	-	-	-	-	59	59	530
Leasehold Imp.	Generator Services & equipment	5/8/2019	S/L	5	2,374	-	-	-	-	475	475	1,899
Leasehold Imp.	replaced starter contactor in elevator	6/19/2019	S/L	20	4,344	-	-	-	-	217	217	4,127
Leasehold Imp.	Elevator Duplex Hydraulic Modernization	7/1/2019	S/L	20	49,453	-	-	-	-	2,473	2,473	46,980
Leasehold Imp.	replaced LWC on water line	7/15/2019	S/L	15	1,498	-	-	-	-	100	100	1,398
Leasehold Imp.	replaced circ pump	8/7/2019	S/L	15	4,875	-	-	-	-	325	325	4,550
Leasehold Imp.	soil investigation, storage tank testing	8/30/2019	S/L	10	7,881	-	-	-	-	788	788	7,093
Leasehold Imp.	ceiling tiles	9/17/2019	S/L	10	1,790	-	-	-	-	179	179	1,611
<b>TOTAL LEASEHOLD IMPROVEMENTS 2019</b>					<b>79,034</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,051</b>	<b>5,051</b>	<b>73,983</b>
<b>2019 Disposals</b>												
Leasehold Imp.	Carpet Installation	12/31/2018	S/L		(1,860)						(744)	(1,116)
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>165,790</b>	<b>6,419</b>	<b>8,392</b>	<b>8,085</b>	<b>16,477</b>	<b>12,764</b>	<b>28,497</b>	<b>137,293</b>
<b>MOVABLE EQUIPMENT</b>												
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	498	249	747	249	996	248
FF&E	119 Gallon Insulated Storage Tank	4/1/2016	S/L	10	1,358	136	272	136	408	136	544	814
FF&E	Food Blender	7/1/2016	S/L	10	1,140	114	228	114	342	114	456	684
FF&E	Satellite nurse master console	8/1/2016	S/L	10	1,739	174	348	174	522	174	696	1,043
Medical Equipment	Rail system	4/1/2016	S/L	15	12,695	846	1,692	846	2,538	846	3,384	9,311
Medical Equipment	Steeper Recumbent stepone	4/1/2016	S/L	5	3,942	788	1,576	788	2,364	788	3,152	790
Computer Hardware	Soniewall Network, Sec. 8 computers, server Microsoft Office Pro (8)	3/1/2016	S/L	5	12,638	2,528	5,056	2,528	7,584	2,528	10,112	2,526
Computer Hardware	Lenovo Desktop (4), Lenovo Notebook (3)	4/1/2016	S/L	5	3,952	790	1,580	790	2,370	790	3,160	792
Computer Hardware	52 Port Gigabit Ethernet Switch, Backup (12), Project Management (4)	6/1/2016	S/L	5	14,769	2,954	5,908	2,954	8,862	2,954	11,816	2,953
Computer Hardware	Lenovo Computer	6/1/2016	S/L	5	489	98	196	98	294	98	392	97
Computer Hardware	Lenovo Computer	6/1/2016	S/L	5	31	6	12	6	18	6	18	13
Computer Hardware	Lenovo Computer	7/1/2016	S/L	5	489	98	196	98	294	98	392	97
Computer Hardware	Lenovo Computer	7/1/2016	S/L	5	31	6	12	6	18	6	24	7
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	350	175	525	175	700	177
Computer Software	3 Printers	3/1/2016	S/L	3	747	249	498	249	747	-	747	-
Computer Software	Microsoft Office Pro (8) & Soniewall Antivirus	4/1/2016	S/L	3	2,751	917	1,834	917	2,751	-	2,751	-
Computer Software	Microsoft Office Pro	6/1/2016	S/L	3	219	73	146	73	219	-	219	-
Capital Lease	E-Copiers (Total - 6)	3/1/2016	S/L	3	33,700	11,233	22,466	11,233	33,699	1	33,700	-
<b>TOTAL MOVABLE EQUIPMENT 2016</b>					<b>92,811</b>	<b>21,434</b>	<b>42,868</b>	<b>21,434</b>	<b>64,302</b>	<b>8,957</b>	<b>73,259</b>	<b>19,552</b>
FF&E	Dialthermy	2/21/2017	S/L	5	21,258	4,252	4,252	4,252	8,504	4,252	12,756	8,502
FF&E	Generator & Equipment	2/24/2017	S/L	5	1,467	293	293	293	586	293	879	588
FF&E	Double Doors, Locks, Keypad	3/22/2017	S/L	10	3,191	319	319	319	638	319	957	2,234
FF&E	Ice Maker	3/31/2017	S/L	10	1,935	194	194	194	388	194	582	1,353
FF&E	New Mattress	4/26/2017	S/L	10	550	55	55	55	110	55	165	385
FF&E	Convection Oven	4/30/2017	S/L	10	884	88	88	88	176	88	264	620
FF&E	A/C Units	7/31/2017	S/L	5	886	177	177	177	354	177	531	355
FF&E	2 double doors, Locks, Keypad	4/4/2017	S/L	10	3,191	319	319	319	638	319	957	2,234
Medical Equipment	Hilo Motor	4/14/2017	S/L	8	626	78	78	78	156	78	234	392
Medical Equipment	Mattress	8/18/2017	S/L	10	606	61	61	61	122	61	183	423
Computer Hardware	Chromebooks, Laptops, HP Processor, Printer, Desktop	6/16/2017	S/L	5	4,999	820	820	820	1,640	820	2,460	1,639
Computer Hardware	Chromebooks, Laptops, HP Processor, Printer, Desktop	6/16/2017	S/L	5	2,857	571	571	571	1,142	571	1,713	1,144
Computer Software	Gateway Security Bundle	3/6/2017	S/L	3	1,000	333	333	333	666	333	999	1
Computer Software	Gateway Security Bundle	4/1/2017	S/L	3	1,000	333	333	333	666	333	999	1
Computer Software	Gateway Security Bundle	5/1/2017	S/L	3	1,000	333	333	333	666	333	999	1
Computer Software	E-Copiers (Total - 6) - Sales Use Tax	9/30/2017	S/L	3	908	303	303	303	606	302	908	-
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	9/30/2017	S/L	3	190	63	63	63	126	63	189	1
Sales Use Tax	Hilo Motor-Sales Tax	9/30/2017	S/L	8	40	5	5	5	10	5	15	25
Sales Use Tax	Mattress-Sales Tax	9/30/2017	S/L	10	35	4	4	4	8	4	12	23
<b>TOTAL MOVABLE EQUIPMENT 2017</b>					<b>45,723</b>	<b>8,601</b>	<b>8,601</b>	<b>8,601</b>	<b>17,202</b>	<b>8,600</b>	<b>25,802</b>	<b>19,921</b>
FF&E	Rebuild Unimac Washers	10/6/2017	S/L	10	1,250	-	-	125	125	125	250	1,000
FF&E	Curtains	7/9/2018	S/L	5	814	-	-	163	163	163	326	488
Sales Use Tax	Curtains	8/1/2018	S/L	5	52	-	-	10	10	10	20	32
FF&E	Lever Roll Towel Dispensers x10	7/19/2018	S/L	10	599	-	-	60	60	60	120	479
Medical Equipment	CPM Machine	3/31/2018	S/L	5	3,185	-	-	637	637	637	1,274	1,911
Medical Equipment	RCS 2.0 installation, Training, EMR Integration	9/28/2018	S/L	5	1,863	-	-	373	373	373	746	1,117
Computer Hardware	Dell Latitude Notebooks PC	7/9/2018	S/L	5	518	-	-	104	104	104	208	310
Sales Use Tax	Dell Latitude Notebooks PC	8/1/2018	S/L	5	33	-	-	7	7	7	14	19
<b>TOTAL MOVABLE EQUIPMENT 2018</b>					<b>8,314</b>	<b>-</b>	<b>-</b>	<b>1,479</b>	<b>1,479</b>	<b>1,479</b>	<b>2,958</b>	<b>5,356</b>
FF&E	SMOKERS OUTPOST CIGARETTE RECEPTACLES	10/1/2018	S/L	10	539	-	-	-	-	54	54	485
FF&E	Commercial Storage Tank	10/26/2018	S/L	10	1,358	-	-	-	-	136	136	1,222

RegalCare of Waterbury, LLC  
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2017		2018		2019		NBV
						Deprec.	A/D	Deprec.	A/D	Deprec.	A/D	
FF&E	2 Electric hot food serving counters	11/15/2018	S/L	10	3,699	-	-	-	-	370	370	3,329
FF&E	Dishwasher	12/26/2018	S/L	10	680	-	-	-	-	68	68	612
Medical Equipment	wheelchairs	1/18/2019	S/L	5	624	-	-	-	-	125	125	499
Medical Equipment	hand controls	7/30/2019	S/L	5	1,322	-	-	-	-	264	264	1,058
Medical Equipment	3 mattresses	9/11/2019	S/L	10	606	-	-	-	-	61	61	545
Computer Hardware	Dell Opti Plex Computer	8/22/2019	S/L	3	743	-	-	-	-	248	248	495
Computer Hardware	PC tablets	9/30/2019	S/L	3	768	-	-	-	-	256	256	512
Computer Software	phone system	12/3/2018	S/L	3	2,808	-	-	-	-	936	936	1,872
Sales Use Tax	Sales Use Tax - RCS 2.0 installation, Training, EHR Integration	10/1/2018	S/L	5	118	-	-	-	-	24	24	94
Sales Use Tax	Sales Use Tax - Heat exchanger	11/1/2018	S/L	15	240	-	-	-	-	16	16	224
Sales Use Tax	Sales Use Tax - 2 Electric hot food serving counters	12/1/2018	S/L	10	235	-	-	-	-	24	24	211
Sales Use Tax	Sales Use Tax - Dell Opti Plex Computer	9/1/2019	S/L	3	47	-	-	-	-	16	16	31
<b>TOTAL MOVABLE EQUIPMENT 2019</b>					<b>13,787</b>	-	-	-	-	<b>2,598</b>	<b>2,598</b>	<b>11,189</b>
<b>2019 Disposal</b>												
Sales Use Tax	Sales Use Tax - Lenovo Computer	12/1/2018			(31)						(18)	(13)
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>160,604</b>	<b>30,035</b>	<b>51,469</b>	<b>31,514</b>	<b>82,983</b>	<b>21,634</b>	<b>104,599</b>	<b>56,005</b>
<b>TOTAL ASSETS</b>					<b>326,394</b>	<b>36,454</b>	<b>59,861</b>	<b>39,599</b>	<b>99,460</b>	<b>34,398</b>	<b>133,096</b>	<b>193,298</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>326,394</b>	<b>36,454</b>	<b>59,861</b>	<b>39,599</b>	<b>99,460</b>	<b>34,398</b>	<b>133,096</b>	<b>193,298</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>326,393</b>					<b>51,555</b>	<b>152,137</b>	<b>174,256</b>
<b>VARIANCE</b>					<b>1</b>	<b>36,454</b>	<b>59,861</b>	<b>39,599</b>	<b>99,460</b>	<b>(17,157)</b>	<b>(19,041)</b>	<b>19,042</b>
<b>VARIANCE DETAIL</b>												
<b>(A/D) CIP</b>					-							-
<b>ROUNDING</b>					-							-
<b>REVISED VARIANCE</b>					<b>1</b>	<b>36,454</b>	<b>59,861</b>	<b>39,599</b>	<b>99,460</b>	<b>(17,157)</b>	<b>(19,041)</b>	<b>19,042</b>

F/S vs C/R NBV - Page 31, Line B9 (19,042)  
F/S vs C/R Depreciation - Page 36, Line F1 17,157





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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at Waterbury, LLC		2356	9/30/2019		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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Waterbury, LLC	2356	9/30/2019	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 ( <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> )						
Loan / LOC / CC & Other Various Late Payment Interest						
			117,900	117,900		
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)						
\$						
			117,900	117,900		
14. Insurance						
a. Insurance on Property (buildings only)						
\$						
			8,638	8,638		
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> )						
General Liability / EPLI / Surety Bond						
			72,423	72,423		
14d. <b>Total Insurance Expenditures</b> (14a + b + c)						
\$						
			81,061	81,061		
15. <b>Total All Expenditures</b> (A-13 thru C-14)						
\$						
			11,953,334	11,953,334		

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
RegalCare at Waterbury, LLC			2356	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 39,138	39,138		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 204,331	204,331		
7.			Other - See attached Schedule	\$ 122,133	122,133		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 7,389	7,389		
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.	16	m2/3	Unallowable Advertising *	\$ 19,327	19,327		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 131,498	131,498		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 523,816	523,816		

\* All except "Help Wanted".

*(Carry Subtotal forward to next page)*

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

## Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12n	Marketing Salary	\$ 39,138		
<b>Total Other Salaries Adjustment</b>			\$ 39,138	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	IV Insertion Nurse	\$ 28,915		
13	b12o	Pulmonary Rehab Services	42,000		
13	b12o	Respiratory Therapist	51,218		
<b>Total Other Fees Adjustments</b>			\$ 122,133	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Allowable Bank Fees	\$ 38,191		
15	Var	Marketing Benefits Disallowance	10,061		
16	m13	Late Fees	26,732		
16	m13	Prior Period Adjustment	43,887		
16	m13	Employee Food	1,099		
16	m13	Employee Relations	1,328		
16	m13	Discriminatory Bonus	10,200		
<b>Total Other A&amp;G Adjustments</b>			\$ 131,498	\$ -	\$ -

**RegalCare at Waterbury, LLC**  
**September 30, 2019**  
**Benefits Disallowance**

**Pg. 28a**

**Marketing Benefits Disallowance**

Marketing Salary	39,138	Page 10
Total Salaries	<u>6,266,073</u>	TB Linked
Percent to Total Salaries	0.62%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,610,776	TB Linked
Marketing Benefits Disallowed	<b>10,061</b>	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC				2356	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 523,816	523,816		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 179,395	179,395		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 8,139	8,139		
30.	20	5h	Laboratory	\$ 26,763	26,763		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,214	7,214		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 70,839	70,839		
<b>Page 22 - Maintenance and Property</b>							
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	\$ 8,526	8,526		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 93,229	93,229		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 917,921	917,921		

\*\*\* 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	5l	Non-Allowable Nursing Supplies	\$ 27,579		
20	5i	Cable Television Disallowance (See Attached)	4,122		
20	5l	Non-Allowable Nursing Equipment Rentals	42,644		
22	6f	Landscaping Credit Disallowance	(3,506)		
<b>Total Other Ancillary Costs</b>			\$ 70,839	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 8,526		
<b>Total Other Property Adjustments</b>			\$ 8,526	\$ -	\$ -

**Schedule of Other - Indirect Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)

<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Revenue	\$ 611		
27	12d	Line of Credit / Credit Card / Various Late Payment Interest	92,618		
<b>Total Other Adjustments</b>			\$ 93,229	\$ -	\$ -



Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**RegalCare at Waterbury, LLC  
Disallowance Schedule for Cable TV  
September 30, 2019**

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 7,722	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
<b>Disallowed Cable TV</b>	<b><u><u>\$ 4,122</u></u></b>	

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at Waterbury, LLC	2356	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 8,995,962	8,995,962				
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> )	\$ 2,013,647	2,013,647				
b. Medicare Room and Board Contractual Allowance **	\$ (39,709)	(39,709)				
4. a. Private-Pay Residents and Other	\$ 730,319	730,319				
b. Private-Pay Room and Board Contractual Allowance **	\$ (645)	(645)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 156,325	156,325				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (156,325)	(156,325)				
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	\$ 290,854	290,854				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (231,156)	(231,156)				
c. Physical Therapy - Non-Medicare	\$ 72,422	72,422				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (65,405)	(65,405)				
4. a. Speech Therapy - Medicare	\$ 172,402	172,402				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (113,955)	(113,955)				
c. Speech Therapy - Non-Medicare	\$ 33,909	33,909				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (26,469)	(26,469)				
5. a. Occupational Therapy - Medicare	\$ 304,731	304,731				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (245,429)	(245,429)				
c. Occupational Therapy - Non-Medicare	\$ 68,260	68,260				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (60,345)	(60,345)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 4,499	4,499				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (141,534)	(141,534)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,762,358	11,762,358				
<b>IV. Other Revenue*</b>						
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> )	\$ 49,351	49,351				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 49,351	49,351				
<b>VI. Total All Revenue</b> (III + V)	\$ 11,811,709	11,811,709				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 6,376		
30 II 6a	Revenue Adjustments>Medicare A	(1,877)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 4,499	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Rev>HMO	\$ 98		
30 II 6b	Other Ancillary Rev>Medicaid	589		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	(589)		
30 II 6b	Revenue Adjustments>HMO	(7)		
30 II 6b	Revenue Adjustments>Hospice	(602)		
30 II 6b	Revenue Adjustments>Medicaid	(141,023)		
<b>Total Other Resident Revenue</b>		\$ (141,534)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
<b>Total Interest Income</b>			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Dakota Class Action Settlement Revenue (No CY Expense)	\$ 600		
30 IV 8	Medical Records Revenue (Disallowed on Pg 29a)	611		
30 IV 8	Credit of Prior Year Medical Director Charges	48,000		
30 IV 8	Credit of Legal Fees to Vendor (No Current Year Expense)	140		
<b>Total Other Revenue</b>		\$ 49,351	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC	2356	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	(94,672)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,918,148
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	167,836
a. _____				
b. _____				
c. _____				
d. See Schedule		167,836		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,991,312
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>165,790</u>		\$	137,293
	Accum. Depreciation <u>28,497</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>160,604</u>		\$	56,005
	Accum. Depreciation <u>104,599</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(19,042)
F/S vs C/R NBV		(19,042)		
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	174,256

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

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2019	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 2,165,568	
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				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
\$ 5,305				
2. Escrow Deposits				
\$ (51,242)				
3. Organization Expense				
	*Historical Cost	42,630		
	Accum. Depreciation	29,841	Net	\$ 12,789
4. Goodwill (Purchased Only)				
\$ 694,573				
5. Investments Related to Resident Care ( <i>itemize</i> )				
\$				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				
\$ 225,095				
Name and Address		Amount	Loan Date	
Due from Salmon Brook, Sky View, NH, Pros, WH, NL, FV Sthport, FV Mgmt		225,095		
7. Other Assets ( <i>itemize</i> )				
\$ 173,711				
See Schedule			173,711	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				
\$ 1,060,231				
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
\$ 3,225,799				

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC		2356	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,217,718
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> )				\$	153,462
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	6,912
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> )				\$	335,143
Accrued Expenses		189,456	Accrued Expenses>Year	8,931	
Accrued Expenses>Tamkar Brokerage		5,329	Accrued Expenses>Work	64,112	
Accrued Expenses>Capital Lease>C		(6,567)	Accrued Expenses>Health	61,166	
Accrued Expenses>Insurance - Gene		12,716	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,713,235

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

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility RegalCare at Waterbury, LLC		License No. 2356	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,713,235	
<b>Liabilities (cont'd)</b>					
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> )				\$ 1,876,998	
Name and Address of Lender	Amount	Loan Date			
Due to Torr, RCMG, RC Holdings, Norw, EE, FV Grnwch, Eli Mirlis	1,876,998				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,257,263	
_____ _____ See Schedule				1,257,263	
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 3,134,261	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 4,847,496	



## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 4,379
31	A5	Prepaid Expenses>Insurance	28,936
31	A5	Prepaid Expenses>Taxes	43,190
31	A5	Prepaid Expenses>Workers Comp	91,331
		<b>Total Prepaid Expenses</b>	<b>\$ 167,836</b>

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

Page Ref	Line Ref	Description	
		<b>Total Other Current Assets (Itemize)</b>	<b>\$ -</b>

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

Page Ref	Line Ref	Description	
		<b>Total Other Fixed Assets (Itemize)</b>	<b>\$ -</b>

## Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From>Old Owner	\$ 49,545
32	D7	Due To/(From)>Saugus	148
32	D7	Due To/(From)>Medicaid	103,847
32	D7	Due To/(From)>Vendor	6,244
32	D7	Due To/(From)>Other L&E	13,927
		<b>Total Other Assets</b>	<b>\$ 173,711</b>

## Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		<b>Total Notes Payable</b>	<b>\$ -</b>

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

Page Ref	Line Ref	Description	
		<b>Total Other Current Liabilities (Itemize)</b>	<b>\$ -</b>

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From)>TSM Holdings	\$ 2,178
34	B4	Due To/(From)>Maplewood	4,406
34	B4	Due To/(From)>Twin Oaks	906
34	B4	Due To/(From)>HMO	2
34	B4	Due To/(From)>Income	11,548
34	B4	Due To/(From)>Really	1,236,069
34	B4	Due To>Patient Spend Down	2,154
		<b>Total Other Current Liabilities (Itemize)</b>	<b>\$ 1,257,263</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC	2356	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	(317)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,462,598)
6. Gain or Loss for Period			\$	(158,782)
	10/1/2018	thru	9/30/2019	
7. Total Net Worth			\$	(1,621,697)
<b>C. Total Reserves and Net Worth</b>			\$	(1,621,697)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,225,799

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Waterbury, LLC	2356	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(1,562,733)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,811,709
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,970,491
D. Net Income or Deficit			\$	(158,782)
E. Balance			\$	(1,721,515)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$11,953,334			
F/S vs C/R Depreciation	17,157			
Expenses Per F/S	\$11,970,491			
2. Other <i>(itemize)</i>				
To Adjust for Different Fiscal Year End		99,818		
F-3. Total Additions			\$	99,818
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. <b>Balance at End of Period</b>			\$	(1,621,697)
	09/30/19			

### I. Preparer's/Reviewer's Certification

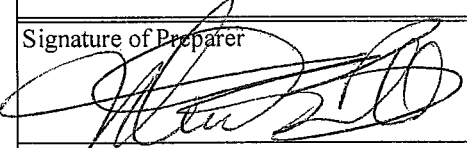
Name of Facility RegalCare at Waterbury, LLC	License No. 2356	Report for Year Ended 9/30/2019	Page 37	of 37
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*Check appropriate category*

<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)
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#### 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 PRINCIPAL	Date Signed 1/27/20
--	--------------------	------------------------

Printed Name of Preparer Matthew S. Bivolack	
Address Address 555 Long Wharf Drive, New Haven, CT 06511	Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Yael Zabłudowski	Phone Number 732-961-8571
Contact Email Address yaelz@ltccs.com	



## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at Waterbury, LLC for the year ended September 30, 2019, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at Waterbury, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

**MARCUM LLP**

New Haven, CT  
January 23, 2020



MARCUMGROUP  
MEMBER

# Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name RegalCare at Waterbury, LLC

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation:

---

---

Yes No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

---

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Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation:

---

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Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation:

---

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Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation:

---

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Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation:

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Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_



Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_

\_\_\_\_\_