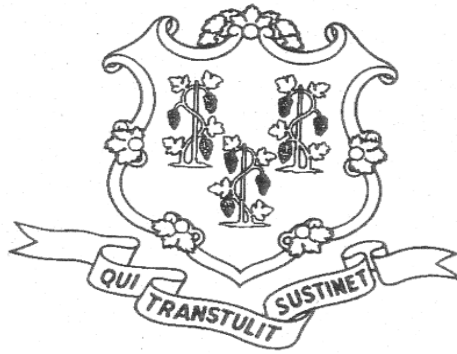


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Regal Care at West Haven, LLC	
Address (No. & Street, City, State, Zip Code) 310 Terrance Ave, West Haven, CT 06516	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

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

General Information

Name of Facility (as licensed) Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Regal Care at West Haven, LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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) Reuven Fischer			Printed Name (Owner) Eli Mirlis		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Regal Care at West Haven, LLC		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 310 Terrance Ave, West Haven, CT 06516				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/28/2021	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-932-2247		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Regal Care at West Haven, LLC		Address (No. & Street, City, State, Zip) 310 Terrance Ave, West Haven, CT 06516		
License Numbers:	CCNH 2355	RHNS (Specify)	Medicare Provider No. 07-5201	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Reuven Fischer		Nursing Home Administrator's License No.:	2076	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire
Corporate Owners

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	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 Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	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	169 Highland Ave Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Line of Credit Interest	Pg 27 Line 12D	38,537	38,537
Regal Care Rehab	26 Firemens Memorial Dr, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	13 B5a	229,644	229,644
Regal Care Rehab	26 Firemens Memorial Dr, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	13 B9a	79,787	79,787
Regal Care Rehab	26 Firemens Memorial Dr, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	13 B10a	217,852	217,852
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp	Page 15 Line 1a1	175,798	175,798
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 Line 1a5	814,876	814,876
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Page 27 Line 14a	8,552	8,552
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Page 27 Line 14c3	59,781	59,781
		<input type="radio"/>	<input checked="" type="radio"/>		Intercompany Loans	Pg 32 Line D6		

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	Page 5	of 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.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

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 Regal Care at West Haven, LLC			License No. 2355	Report for Year Ended 9/30/2020			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
Total ***								

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	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.

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Advisory Services/Cost Report Preparation	\$ 20,709
2 Monthly Retainer	\$ 7,106
3	\$
4	\$
	Charge for Services Provided
	\$ 27,815

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

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 American Arbitration Association	215-732-5002
2 CNH Finance	301-961-1945
3 Schettino & Temchin	203-239-6699
4 Murtha Cullina LLP	860-240-6000
5 Various	

Address (<i>No. & Street, City, State, Zip Code</i>)
1 230 S Broad St, Fl 12, Philadelphia, PA 19178
2 3 Bethesda Metro Center #723, Bethesda, MD 20814
3 18 Peck St, North Haven, CT 06473
4 185 Asylum St, Hartford, CT 06103
5

Services Provided by This Firm (*describe fully*)

1 Administrative/arbitrator fee	\$ 2,326
2 Legal fees for line of credit	\$ 2,649
3 representation for foreclosure	\$ 1,000
4 SCT Gas vs. Regal	\$ 9,430
5 Various-See Attachment(\$6475 Conservatorship Disallowed)	\$ 9,579
	Charge for Services Provided
	\$ 24,984

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

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Yifat Schnur Esquire LLC	203-742-3057		
2	Treasurer State of CT	860-702-3000		
3	<u>Probate Court</u> West Haven	<u>203-937-3552</u>		
4				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	22 Prescott St, Edison, NJ, 08817			
2	55 Elm St Ste 3, Hartford, CT 06106			
3	<u>355 Main St</u> , West Haven, CT 06516			
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Bynum arbitration		\$	3,104
2	Conservatorship / State Marshal (Disallowed on Pg 28)		\$	5,000
3	Conservatorship (Disallowed on Pg 28)		\$	1,475
4			\$	
			Charge for Services Provided	
			\$	9,579

Schedule of Resident Statistics

Name of Facility Regal Care at West Haven, LLC			License No. 2355		Report for Year Ended 9/30/2020				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	98	98			98	98						
B. On last day of THIS report period	98	98							98	98		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	91	91			91	91						
B. As of midnight of THIS report period	76	76							76	76		
3. Total Number of Days Care Provided During Period												
A. Medicare	6,815	6,815			5,074	5,074			1,741	1,741		
B. Medicaid (Conn.)	22,142	22,142			17,130	17,130			5,012	5,012		
C. Medicaid (other states)												
D. Private Pay	1,258	1,258			1,198	1,198			60	60		
E. State SSI for RCH												
F. Other (Specify)	872	872			750	750			122	122		
G. Total Care Days During Period (3A thru F)	31,087	31,087			24,152	24,152			6,935	6,935		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	31,087	31,087			24,152	24,152			6,935	6,935		

Schedule of Resident Statistics (Cont'd)

Name of Facility Regal Care at West Haven, LLC			License No. 2355			Report for Year Ended 9/30/2020			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)				
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	12	62		2									
Per Diem Rate													
a. One bed rm.	Various	256.26		422.00									
b. Two bed rms.	Various	256.26		380.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,783	3,783			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									180	180			
2. Restorative Treatments									1,621	1,621			
C. Other									7,990	7,990			
D. Total Physical Therapy Treatments									13,574	13,574			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									887	887			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									36	36			
2. Restorative Treatments									320	320			
C. Other									1,303	1,303			
D. Total Speech Therapy Treatments									2,546	2,546			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									3,553	3,553			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									153	153			
2. Restorative Treatments									1,380	1,380			
C. Other									7,756	7,756			
D. Total Occupational Therapy Treatments									12,842	12,842			

Report of Expenditures - Salaries & Wages

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	80,650	2,043				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	156,708	9,973				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	61,763	2,179				
c. Dietary Workers	420,524	14,392				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	262,899	12,693				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	65,847	2,091				
b. Other Maintenance Workers	34,906	2,021				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	111,301	4,832				
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	240,542	4,004				
b. RN						
1. Direct Care	395,001	2,451				
2. Administrative**	314,122	7,075				
c. LPN						
1. Direct Care	1,023,156	28,229				
2. Administrative**						
d. Aides and Attendants	1,453,499	60,133				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	96,650	4,686				
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	52,285	1,965				
n. Marketing	39,536	4,594				
o. Other (Specify) See Attached Schedule	98,097	4,065				
<i>A-13. Total Salary Expenditures</i>	4,907,486	167,426				

* 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	
Regal Care at West Haven, LLC				2355	9/30/2020			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Corinne DiBacco	71,893			Non-Discriminatory	Nursing Admin.	2,091	A12d	See Attachment		
								See Attachment		
								See Attachment		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include **all** employment worked during the cost year.

**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	
Regal Care at West Haven, LLC				2355	9/30/2020			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***										
Reuven Fischer	80,650			Non-Discriminatory	Admin	2,043	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.

Regalcare Entities

Allocation of Related Party Shared Salary for Corrine DiBacco

9/30/2020

Page 11a

<u>Description</u>	<u>Allocated Salary</u>	<u>% to Total</u>	<u>Allocation of Hours</u>
Regalcare of Waterbury	\$ 71,893	0.2352	492
Regalcare of Torrington	71,893	0.2352	492
Regalcare of West Haven	71,893	0.2352	492
Regalcare of New Haven	89,992	0.2944	616
Total Compensation	<u>\$ 305,671</u>		<u>2,091</u>

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Regal Care at West Haven, LLC	2355	9/30/2020	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						
2. Dentist	4,920	86				
3. Pharmacist	10,631	Monthly				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	229,644	3,449				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	576				
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	79,787	1,189				
b. Other						
10. Occupational Therapist						
a. Resident Care	217,852	3,270				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	154,012	2,540				
2. Administrative***						
b. LPN						
1. Direct Care	70,005	1,538				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	98,506	1,647				
B-13 Total Fees Paid in Lieu of Salaries	901,357	11,755				

* 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
Regal Care at West Haven, LLC	2355	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 175,798	175,798		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 452,527	452,527		
5. Health Insurance	\$ 814,876	814,876		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 252,944	252,944		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 33,701	33,701		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 27,815	27,815		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 24,984	24,984		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 13,582	13,582		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,807	11,807		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 600	600		
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	\$ 497,662	497,662		
Subtotal	\$ 2,306,296	2,306,296		

* 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)
	0		
Training Fund>Union	\$ 31,959		
Background Checks	\$ 1,702		
720 Tax Form	\$ 40		
Total	\$ 33,701	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Regal Care at West Haven, LLC	2355	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<i>Subtotals Brought Forward:</i>	2,306,296	2,306,296			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 1,446	1,446			
2. Holiday Parties for Staff	\$ 4,988	4,988			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 3,463	3,463			
5. Education Expenses Related to Seminars and Conventions	\$ 3,126	3,126			
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>)	\$ 947	947			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 17,849	17,849			
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	\$ 2,318	2,318			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 1,131	1,131			
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>)	\$ 244,439	244,439			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 90,822	90,822			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 2,676,825	2,676,825			

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 15,828		
Marketing & Advertising>COVID19	\$ 2,021		
Total Other Advertising	\$ 17,849	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Dues & Subscriptions	\$ 1,131		
Total Dues	\$ 1,131	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Licenses	\$ 1,361		
Late Fees	\$ (10,436)		
Bank Fees	\$ 18,110		
Non-Allowable Bank Fees(Disallowed on Pg 28a)	\$ 30,919		
Employee Food(Disallowed on Pg 28a)	\$ 3,180		
Employee Relations(Disallowed on Pg 28a)	\$ 1,986		
Discriminatory Bonus(Disallowed on Pg 28a)	\$ 34,452		
Admin&General>COVID Related Expense	\$ 11,250		
Total Other Administrative and General	\$ 90,822	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	Page 17 of 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC		2355	9/30/2020	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	223,430	223,430		
2. Non-Food Supplies	\$	18,152	18,152		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____					
Other Dietary Supplies					
2D. Total Dietary Expenditures (2a + b + c + d)		\$	241,582	241,582	
2E. Dietary Questionnaire					
F. Resident Meals:		Total no. of meals served per day:*			
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Regal Care at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2020	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>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	105,361	105,361	
c. Other (<i>Specify</i>) Supplies		\$	2,891	2,891	
3D. Total Laundry Expenditures (3a + b + c)		\$	108,252	108,252	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Regal Care at West Haven, LLC		2355	9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care	Amt. \$				
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>) Various Supplies	\$	17,688	17,688		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	17,688	17,688		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from medwiz	\$	275,723	275,723		
b.	Medicine Cabinet Drugs	\$	5,709	5,709		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	7,553	7,553		
f.	X-rays and Related Radiological Procedures***	\$	15,189	15,189		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	29,294	29,294		
i.	Recreation	\$	12,913	12,913		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	197,343	197,343		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	543,724	543,724		

* 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)
	0		
Nursing Supplies	\$ 111,560		
Supplies>COVID19	\$ 30,007		
Sanitation & Incineration	\$ 529		
Equip-Rental	\$ 32,664		
Equip-Rental>COVID19	\$ 2,205		
Data Processing	\$ 13,778		
Data Processing>COVID19	\$ 794		
Indirect COVID Expense	\$ 5,806		
Total Other Resident Care	\$ 197,343	\$ -	\$ -

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

Name of Facility Regal Care at West Haven, LLC			License No. 2355		Report for Year Ended 9/30/2020				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
Med Apparel Services	Pkwy Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	17,810			19	3b
Unitex	Pkwy Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services	87,218			19	3b
All American Waste	PO Box 630 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	24,566			16	m11
On-Time IT Solutions	154 Spring St, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	15,949			16	m11
Icon Interior	1008 39 Street, NY 11219	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Disinfectant Work	12,762			16	m11
Caretech Group	1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	18,600			16	m11
LTC Consulting Services	7 Randolph Rd, Howell, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	162,000			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"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Regal Care at West Haven, LLC	2355	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 15,864	15,864				
b. Heat	\$ 67,472	67,472				
c. Light & Power	\$ 81,704	81,704				
d. Water	\$ 76,226	76,226				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 88,907	88,907				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 330,173	330,173				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 12,625	12,625				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 12,625	12,625				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 6,963	6,963				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 17,676	17,676				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 24,639	24,639				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 180,000	180,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 85,480	85,480				
c. Personal property taxes	\$ 2,738	2,738				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 305,482	305,482				

* 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 Regal Care at West Haven, LLC			License No. 2355			Report for Year Ended 9/30/2020			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)													
B-4. Subtotal													
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				Var	Var	87,318		87,318	59,567	S/L	Var	10,767	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	10,654		10,654		S/L	Var	1,858	
D-3. Subtotal													12,625
E. Total Depreciation													12,625

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - *
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:				
Total additions for Building Improvements		\$ -		\$ - *
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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Various - See Attachment	\$ 10,654	Var	\$ 1,858
Total additions for Movable Equipment		\$ 10,654		\$ 1,858 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Various - See Attachment	\$ 248,706	Var	\$ 10,606
Total additions for Leasehold Improvement		\$ 248,706		\$ 10,606 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Regal Care at West Haven, LLC			2355		9/30/2020			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. Deferred Financing Costs			5 Years	34,818	24,370	S/L		6,963	
2.									
3.									
A-4. Subtotal									6,963
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var		88,106	15,209	S/L	Var	7,070	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		248,706		S/L	Var	10,606	
C-4. Subtotal									17,676
D. Total Amortization									24,639

* Straight-line method must be used.

** Specify which of the following bases were used:

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

RegalCare at West Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

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	2020 Deprec.	2020 A/D
LEASEHOLD IMPROVEMENTS													
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	276	138	414	138	552	138	690
Leasehold Imp.	Flooring, Grout, baseboard, telephone cord	4/1/2016	S/L	15	669	45	90	45	135	45	180	45	225
Leasehold Imp.	Paint materials	5/1/2016	S/L	15	556	37	74	37	111	37	148	37	185
Leasehold Imp.	Room renovation materials	5/1/2016	S/L	15	529	35	70	35	105	35	140	35	175
Leasehold Imp.	Wiring for service feeders	8/1/2016	S/L	20	4,786	239	478	239	717	239	956	239	1,195
Leasehold Imp.	Tile Flooring	8/1/2016	S/L	20	37,879	1,894	3,788	1,894	5,682	1,894	7,576	1,894	9,470
TOTAL LEASEHOLD IMPROVEMENTS 16					45,802	2,388	4,776	2,388	7,164	2,388	9,552	2,388	11,940
Leasehold Imp.	Glass Door	11/1/2016	S/L	10	4,705	471	471	471	942	471	1,413	471	1,884
Leasehold Imp.	Carpeting	2/1/2017	S/L	5	1,656	331	331	331	662	331	993	331	1,324
Leasehold Imp.	New Door & Lock Set	4/1/2017	S/L	10	1,229	123	123	123	246	123	369	123	492
Leasehold Imp.	Glass Door	6/1/2017	S/L	10	3,380	338	338	338	676	338	1,014	338	1,352
Leasehold Imp.	Boiler Room Repair	6/1/2017	S/L	20	1,455	73	73	73	146	73	219	73	292
Leasehold Imp.	Replace Concrete Ramp	7/1/2017	S/L	20	10,000	500	500	500	1,000	500	1,500	500	2,000
Leasehold Imp.	Boiler Room Repair	8/1/2017	S/L	20	1,455	73	73	73	146	73	219	73	292
TOTAL LEASEHOLD IMPROVEMENTS 2017					23,880	1,909	1,909	1,909	3,818	1,909	5,727	1,909	7,636
Leasehold Imp.	Tull Brothers, Inc Kitchen Door	1/1/2018	S/L	10	1,088	-	-	109	109	109	218	109	327
Leasehold Imp.	Tyco SimplexGrinnell-PVC conduit	3/1/2018	S/L	7	8,663	-	-	1,238	1,238	1,238	2,476	1,238	3,714
Leasehold Imp.	The Sherwin Williams-paint job for kitchen and resident rooms	4/1/2018	S/L	7	553	-	-	79	79	79	158	79	237
Leasehold Imp.	Connecticut Fire Protection-replace dry heads in walk in coolers and relocate heads in	6/1/2018	S/L	10	930	-	-	93	93	93	186	93	279
Leasehold Imp.	H&E Enterprize	7/1/2018	S/L	7	1,450	-	-	207	207	207	414	207	621
Leasehold Imp.	American Rooter-water jet outlet	7/1/2018	S/L	10	1,170	-	-	117	117	117	234	117	351
Leasehold Imp.	American Rooter-water jet outlet	9/1/2018	S/L	10	927	-	-	93	93	93	186	93	279
TOTAL LEASEHOLD IMPROVEMENTS 2018					14,781	-	-	1,936	1,936	1,936	3,872	1,936	5,808
Leasehold Imp.	replace flooring in head nurse office	10/8/2018	S/L	10	1,000	-	-	-	-	100	100	100	200
Leasehold Imp.	rear hand rails	10/8/2018	S/L	15	500	-	-	-	-	33	33	33	66
Leasehold Imp.	Replacement of Bathroom Wall and faucet	10/26/2018	S/L	10	669	-	-	-	-	67	67	67	134
Leasehold Imp.	Amazon LH Improvement Items (Further Detail to be Provided Upon Audit	10/26/2018	S/L	15	1,120	-	-	-	-	75	75	75	150
Leasehold Imp.	VENTILATION PLATES, EXHAUST FANS CLEANING	10/29/2018	S/L	10	601	-	-	-	-	60	60	60	120
Leasehold Imp.	scan electrical panels, switch gear and generator transfer switch, reports with infrared p	10/29/2018	S/L	5	1,064	-	-	-	-	213	213	213	426
Leasehold Imp.	Flooring	11/13/2018	S/L	10	890	-	-	-	-	89	89	89	178
Leasehold Imp.	drain pipe replacement	11/13/2018	S/L	10	700	-	-	-	-	70	70	70	140
Leasehold Imp.	hand rails	11/13/2018	S/L	15	535	-	-	-	-	36	36	36	72
Leasehold Imp.	furnish and install 5 insulation units	3/8/2019	S/L	15	1,409	-	-	-	-	94	94	94	188
Disposals													
Leasehold Imp.	replace dry heads in walk in coolers and relocate heads in bathroom storage area	10/1/2018			(480)	-	-	-	-	-	(414)	-	(414)
Leasehold Imp.	Generic Leasehold Disposal	9/23/2019			(4,365)	-	-	-	-	-	(4,365)	-	(4,365)
TOTAL LEASEHOLD IMPROVEMENTS 2019					3,643	-	-	-	-	837	(3,942)	837	(3,105)
Leasehold Imp.	Repair storm line	10/1/2019	S/L	10	1,488	-	-	-	-	-	-	149	149
Leasehold Imp.	Replace pipe and flange	12/1/2019	S/L	10	1,083	-	-	-	-	-	-	108	108
Leasehold Imp.	New relief valve	2/1/2020	S/L	10	1,278	-	-	-	-	-	-	128	128
Leasehold Imp.	Booster heater	2/7/2020	S/L	10	2,335	-	-	-	-	-	-	234	234
Leasehold Imp.	Master control board	4/30/2020	S/L	10	722	-	-	-	-	-	-	72	72
Leasehold Imp.	New roof	7/3/2020	S/L	25	225,000	-	-	-	-	-	-	9,000	9,000
Leasehold Imp.	To clean up wiring mess	8/13/2020	S/L	5	500	-	-	-	-	-	-	100	100
Leasehold Imp.	Supply and install drains	9/11/2020	S/L	20	6,400	-	-	-	-	-	-	320	320
Leasehold Imp.	installation of drains	9/11/2020	S/L	20	9,900	-	-	-	-	-	-	495	495
TOTAL LEASEHOLD IMPROVEMENTS 2020					248,706	-	-	-	-	-	-	10,606	10,606
TOTAL LEASEHOLD IMPROVEMENTS					326,812	4,297	6,685	6,233	12,918	7,070	15,209	17,676	32,885
MOVABLE EQUIPMENT													
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	498	249	747	249	996	248	1,244
FF&E	Commercial conveyor toasting system	4/1/2016	S/L	10	619	62	124	62	186	62	248	62	310
FF&E	Plate warmer	8/1/2016	S/L	10	1,982	198	396	198	594	198	792	198	990
FF&E	Ice Machine Cuber	9/1/2016	S/L	10	2,096	210	420	210	630	210	840	210	1,050
Medical Equipment	Patient lifter / 660lb lifter scale	7/1/2016	S/L	10	2,749	275	550	275	825	275	1,100	275	1,375
Computer Hardware	Sonicwall Network Sec, 8 computers, server, 3 Printers	3/1/2016	S/L	5	11,633	2,327	4,654	2,327	6,981	2,327	9,308	2,325	11,633
Computer Hardware	5 Lenovo Computer	4/1/2016	S/L	5	2,707	541	1,082	541	1,623	541	2,164	541	2,705
Computer Hardware	Ethernet switch, Server backup & Project Management	5/1/2016	S/L	5	10,302	2,060	4,120	2,060	6,180	2,060	8,240	2,060	10,300
Computer Hardware	Apple Macbook Pro	9/1/2016	S/L	3	1,577	526	1,052	525	1,577	525	1,577	525	1,577
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	350	175	525	175	700	175	875
Computer Software	Microsoft Office Pro (8)	3/1/2016	S/L	3	1,752	584	1,168	584	1,752	584	1,752	584	1,752
Computer Software	Microsoft Office Pro (5)	4/1/2016	S/L	3	1,095	365	730	365	1,095	365	1,095	365	1,095
Computer Software	Sonicwall anti-virus	4/1/2016	S/L	3	589	196	392	196	588	196	589	196	589
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,617	11,234	5,616	16,850	5,616	16,850	5,616	16,850
TOTAL MOVABLE EQUIPMENT 2016					56,072	13,385	26,770	13,383	40,153	6,098	46,251	6,094	52,345
FF&E	Mat Table	2/1/2017	S/L	15	3,599	240	480	240	720	240	720	240	960
Medical Equipment	Hi-Low Motor & Electric Bed Grid	1/1/2017	S/L	12	2,291	191	382	191	573	191	573	191	764
Medical Equipment	Alert Hand Tag Tester	3/1/2017	S/L	5	559	112	224	112	336	112	336	112	448
Medical Equipment	Mattress	6/1/2017	S/L	10	808	81	162	81	243	81	243	81	324
Medical Equipment	Alert Hand Tag Tester	8/1/2017	S/L	5	1,371	274	548	274	822	274	822	274	1,096
Computer Hardware	Chromebook, Notebook, Laptop, HP Processor, Printer, Desktop	6/1/2017	S/L	5	7,515	1,503	3,006	1,503	4,509	1,503	4,509	1,503	6,012
Computer Software	Gateway Security Bundle	3/1/2017	S/L	3	1,000	333	666	333	1,000	333	1,000	333	1,000
Computer Software	Gateway Security Bundle	4/1/2017	S/L	3	1,000	333	666	333	1,000	333	1,000	333	1,000
Computer Software	Gateway Security Bundle	5/1/2017	S/L	3	1,000	333	666	333	1,000	333	1,000	333	1,000
Sales Use Tax	E-Copiers (Total = 6)-Sales Use Tax	9/30/2017	S/L	3	329	110	220	110	330	110	330	110	330
Sales Use Tax	Gateway Security-Bundle-Sales Use Tax	4/30/2017	S/L	3	190	63	126	63	189	63	189	63	190
TOTAL MOVABLE EQUIPMENT 2017					19,662	3,573	3,573	3,573	7,146	3,572	10,718	2,401	13,123
FF&E	Amex CC-PC Richard & Son-Tvs	6/1/2018	S/L	5	571	-	-	114	114	114	228	114	342
FF&E	Glenn Goulet-PC Richard & Son-AC Units	8/1/2018	S/L	10	542	-	-	54	54	54	108	54	162
Medical Equipment	US Direct Distributors-mattresses	2/1/2018	S/L	10	945	-	-	95	95	95	190	95	285
Medical Equipment	Allstate Medical - mattresses	5/1/2018	S/L	10	629	-	-	63	63	63	126	63	189
Capital Lease	Copiers	7/1/2018	S/L	3	23,307	-	-	7,769	7,769	-	7,769	-	7,769
Capital Lease	Copiers	9/1/2018	S/L	3	(389)	-	-	(130)	(130)	-	(130)	-	(130)
TOTAL MOVABLE EQUIPMENT 2018					25,605	-	-	7,965	7,965	326	8,291	326	8,617

RegalCare at West Haven, 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	2020 Deprec.	2020 A/D
FF&E	Food slicer	11/29/2018	S/L	10	1,027	-	-	-	-	103	103	103	206
FF&E	AC Units	7/31/2019	S/L	10	596	-	-	-	-	60	60	60	120
FF&E	AC Units	7/31/2019	S/L	10	744	-	-	-	-	74	74	74	148
Medical Equipment	2 med-air mattress systems	5/15/2019	S/L	10	622	-	-	-	-	62	62	62	124
Medical Equipment	specialized mattresses	8/1/2019	S/L	10	627	-	-	-	-	63	63	63	126
Medical Equipment	drug shredder head	8/5/2019	S/L	10	696	-	-	-	-	70	70	70	140
Computer Hardware	New Wifi system	4/8/2019	S/L	3	4,250	-	-	-	-	1,417	1,417	1,417	2,834
Sales Use Tax	Food slicer - sales use tax	12/1/2018	S/L	10	65	-	-	-	-	7	7	7	14
Sales Use Tax	New Wifi system - Sales use tax	5/1/2019	S/L	3	270	-	-	-	-	90	90	90	180
TOTAL MOVABLE EQUIPMENT 2019					8,897	-	-	-	-	1,946	1,946	1,946	3,892
MOVABLE EQUIPMENT DISPOSALS 2019													
Capital Lease	Disposal of Copier	12/31/2018	S/L		(22,918)	-	-	-	-	-	(7,639)	-	(7,639)
FF&E	A/C Window unit	6/3/2020	S/L	10	739	-	-	-	-	-	-	74	74
FF&E	garbage cans for covid	7/1/2020	S/L	5	547	-	-	-	-	-	-	109	109
FF&E	phones	7/31/2020	S/L	5	3,173	-	-	-	-	-	-	635	635
FF&E	refridgerator merchandiser	9/3/2020	S/L	10	2,735	-	-	-	-	-	-	274	274
Medical Equip.	low airloss mattress pumps	10/10/2019	S/L	10	640	-	-	-	-	-	-	64	64
Medical Equip.	full body slings	4/2/2020	S/L	5	673	-	-	-	-	-	-	135	135
Medical Equip.	low airloss mattress pumps	4/7/2020	S/L	10	640	-	-	-	-	-	-	64	64
Computer Hardware	hp desktop and steup	9/1/2020	S/L	3	1,475	-	-	-	-	-	-	492	492
Sales Use Tax	On-time IT solutions tax	9/1/2020	S/L	3	32	-	-	-	-	-	-	11	11
TOTAL MOVABLE EQUIPMENT 2020					10,654	-	-	-	-	-	-	1,858	1,858
TOTAL MOVABLE EQUIPMENT					97,972	16,958	30,343	24,921	55,264	11,942	59,567	12,625	72,196
TOTAL ASSETS					434,784	21,255	37,028	31,154	68,182	19,012	74,776	30,301	105,081
TOTAL ASSETS PER CR SCHEDULE					434,784	21,255	37,028	31,154	68,182	19,012	74,776	30,301	105,081
TOTAL ASSETS PER TRIAL BALANCE					434,782	21,255	37,028	31,154	68,182	40,601	136,677	40,601	136,677
VARIANCE					2	21,255	37,028	31,154	68,182	(21,589)	(61,901)	(10,300)	(31,596)
VARIANCE DETAIL													
(ADD) CIP					0								
ROUNDING					-								
REVISED VARIANCE					2.00	21,255	37,028	31,154	68,182	(21,589)	(61,901)	(10,300)	(31,596)

F/S vs C/R NBV - Page 31, Line B9
F/S vs C/R Depreciation - Page 36, Line F1

(31,598)
10,300

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

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building	03/04/16	20 Years	180,000	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Regal Care at West Haven, LLC		2355	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Regal Care at West Haven, LLC		2355		9/30/2020		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)				\$	48,820	48,820	
Various Interest Expenses							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	48,820	48,820	
14. Insurance							
a. Insurance on Property (buildings only)				\$	8,552	8,552	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	61,658	61,658	
General Liab, EPLI, Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	70,210	70,210	
15. Total All Expenditures (A-13 thru C-14)				\$	10,151,599	10,151,599	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC				2355	9/30/2020	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	\$ 39,536	39,536		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 217,852	217,852		
7.			Other - See attached Schedule	\$ 35,032	35,032		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 6,475	6,475		
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 *	\$ 17,849	17,849		
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	\$ 70,662	70,662		
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)				\$ 387,406	387,406		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 39,536		
Total Other Salaries Adjustment			\$ 39,536	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse(Disallowed on Pg 28a)	\$ 33,741		
13	B12o	Respiratory Therapist(Disallowed on Pg 28a)	\$ 1,291		
Total Other Fees Adjustments			\$ 35,032	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Allowable Bank Fees(Disallowed on Pg 28a)	\$ 30,919		
16	m13	Employee Food(Disallowed on Pg 28a)	\$ 3,180		
16	m13	Employee Relations(Disallowed on Pg 28a)	\$ 1,986		
16	m13	Discriminatory Bonus(Disallowed on Pg 28a)	\$ 34,452		
15	Var	Marketing Benefits Disallowed(See Attachment)	\$ 10,211		
16	m13	Late Fees	\$ (10,436)		
15	1j	Only \$250 Allowable Corporate Business Taxes	\$ 350		
Total Other A&G Adjustments			\$ 70,662	\$ -	\$ -

RegalCare at West Haven, LLC
September 30, 2020
Benefits Disallowance

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	39,536	Page 10
Total Salaries	<u>4,907,486</u>	TB Linked
Percent to Total Salaries	0.81%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,267,403	TB Linked
Marketing Benefits Disallowed	10,211	Page 28 attachment

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

Name of Facility				License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC				2355	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 387,406	387,406		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 275,723	275,723		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 15,189	15,189		
30.	20	5h	Laboratory	\$ 29,294	29,294		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,553	7,553		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 25,960	25,960		
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	\$ 1,014	1,014		
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)				\$ 742,139	742,139		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Disallowed Cable TV(See Attachment)	\$ 5,181		
20	5l	Non-Allowable Nursing Supplies	\$ 20,779		
Total Other Ancillary Costs			\$ 25,960	\$ -	\$ -

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			\$ -	\$ -	\$ -

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>Miscellaneous	\$ 737		
30	IV 8	Other Rev>Medical Records	\$ 277		
Total Other Adjustments			\$ 1,014	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**RegalCare at West Haven, LLC
Disallowance Schedule for Cable TV
September 30, 2020**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 8,781	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 5,181</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Regal Care at West Haven, LLC	2355	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,592,990	5,592,990				
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>)	\$ 4,611,007	4,611,007				
b. Medicare Room and Board Contractual Allowance **	\$ (34,994)	(34,994)				
4. a. Private-Pay Residents and Other	\$ 804,111	804,111				
b. Private-Pay Room and Board Contractual Allowance **	\$ (3,159)	(3,159)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 370,636	370,636				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (370,636)	(370,636)				
c. Prescription Drugs - Non-Medicare	\$ 451	451				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (451)	(451)				
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	\$ 331,966	331,966				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (234,651)	(234,651)				
c. Physical Therapy - Non-Medicare	\$ 95,234	95,234				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (90,595)	(90,595)				
4. a. Speech Therapy - Medicare	\$ 192,755	192,755				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (119,376)	(119,376)				
c. Speech Therapy - Non-Medicare	\$ 45,245	45,245				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (44,135)	(44,135)				
5. a. Occupational Therapy - Medicare	\$ 318,338	318,338				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (226,290)	(226,290)				
c. Occupational Therapy - Non-Medicare	\$ 88,039	88,039				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (85,749)	(85,749)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 22,670	22,670				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 62,300	62,300				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,325,706	11,325,706				
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	\$ (19)	(19)				
8. Other (<i>Specify</i>)	\$ 1,014	1,014				
V. Total Other Revenue (1 thru 8)	\$ 995	995				
VI. Total All Revenue (III +V)	\$ 11,326,701	11,326,701				

* 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)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 1,863		
30 II 6a	Part B>Medicare Cost Report	\$ 20,716		
30 II 6a	Rev. Adjustments>Medicare A	\$ 91		
Total Other Resident Revenue - Medicare		\$ 22,670	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Rev Adjustments>HMO	\$ (377)		
30 II 6b	Rev Adjustments>Hospice	\$ 5,990		
30 II 6b	Rev Adjustments>Medicaid	\$ 53,110		
30 II 6b	Rev Adjustments>Medicaid>COVID19	\$ 3,577		
Total Other Resident Revenue		\$ 62,300	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Other Rev>Miscellaneous	\$ 737		
30 IV 8	Other Rev>Medical Records	\$ 277		
Total Other Revenue		\$ 1,014	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC	2355	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	23,163
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,504,363
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	135,928
a. _____				
b. _____				
c. _____				
d. See Schedule		135,928		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,663,454
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 _____	336,812	\$	303,927
	Accum. Depreciation _____	32,885	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____	97,972	\$	25,780
	Accum. Depreciation _____	72,192	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(31,602)
F/S vs C/R NBV		(31,598)		
See Schedule		(4)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	298,105

* 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	
31	A5	Prepaid Expenses	\$ 4,597
31	A5	Prepaid Expenses>Insurance	\$ 26,003
31	A5	Prepaid Expenses>Taxes	\$ 31,860
31	A5	Prepaid Expenses>Workers Comp	\$ 73,468
Total Prepaid Expenses			\$ 135,928

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	
		Rounding	\$ (4)
Total Other Fixed Assets (Itemize)			\$ (4)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due To/(From)-Old Owner	\$ 10,360
32	D7	Due To/(From)-Saugus	\$ 328
32	D7	Due To/(From)-RC Holdings	\$ 1,609,723
32	D7	Due To/(From)-Medicaid	\$ 101,875
32	D7	Due To/(From)-Vendor	\$ 8,191
32	D7	Due To/(From)-Other L&E	\$ 11,354
32	D7	Due To/(From)-RFMS	\$ 1,410
Total Other Assets			\$ 1,743,241

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 126,143
Total Other Current Liabilities (Itemize)			\$ 126,143

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From) Salmon Brook	\$ 877
34	B4	Due To/(From) Skyview	\$ 2,446
34	B4	Due To/(From) TSM Holdings	\$ 1,514
34	B4	Due To/(From) Maplewood	\$ 9,679
34	B4	Due To/(From) Twin Oaks	\$ 23,477
34	B4	Due To/(From) Norwich	\$ 1,964
34	B4	Due To/(From) HMO	\$ 2,692
34	B4	Due To/(From) Income	\$ 5,895
34	B4	Due To/(From) Regal Realty	\$ 1,222,808
34	B4	Due To/(From) Patient Spend Down	\$ 27,132
Total Other Current Liabilities (Itemize)			\$ 1,298,484

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC	2355	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	2,961,559
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	15,800
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	34,814		
	Accum. Depreciation	31,332	Net	\$ 3,482
4. Goodwill (Purchased Only)			\$	635,204
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	88,424
Name and Address	Amount	Loan Date		
Due To/(From)>Prospect, Greenwich, FV Mang., Eli Mirlis	88,424	Var		
7. Other Assets (<i>itemize</i>)			\$	1,743,241

See Schedule				1,743,241
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,486,151
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,447,710

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC		2355	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,167,865
2. Notes Payable (<i>itemize</i>)				\$	983,200
PPP Loan>COVID19					983,200
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>)				\$	165,087
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	3,798
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,374,081
Tamkar Brokerage Fee		4,352	Workers Comp	99,057	
Capital Lease>Copier		(7,661)	Health Insurance	107,380	
Insurance - General Liab. & Other		14,762	Medicaid/Medicare COV	1,027,873	
Year End Adjustments		2,175	See Schedule	126,143	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,694,031

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,694,031	
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>)				\$ (820,791)
Name and Address of Lender	Amount	Loan Date		
Due To/(From)>Torr, NH,WB, NL, Employee	(820,791)	Var		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 1,298,484

See Schedule				1,298,484
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 477,693
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,171,724

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

Name of Facility	License No.	Report for Year Ended	Page	of
Regal Care at West Haven, LLC	2355	9/30/2020	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			\$	(2,471)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	113,655
6. Gain or Loss for Period			\$	1,164,802
	10/1/2019	thru 9/30/2020		
7. Total Net Worth			\$	1,275,986
C. Total Reserves and Net Worth			\$	1,275,986
D. Total Liabilities, Reserves, and Net Worth			\$	5,447,710

H. Changes in Total Net Worth

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	113,399
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,326,701
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	10,161,899
D. Net Income or Deficit			\$	1,164,802
E. Balance			\$	1,164,802
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg 27	\$10,151,599			
F/S vs C/R Depre.	\$10,300			
Total Expenses	\$10,161,899			
2. Other (<i>itemize</i>)				
PY Adjustment		111,184		
F-3. Total Additions			\$	111,184
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			\$	1,275,986
	09/30/20			

I. Preparer's/Reviewer's Certification

Name of Facility Regal Care at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2020	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		Date Signed
Printed Name of Preparer				
Matthew S. Bavalack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Tzippy Krupenia			732-961-8575	
Contact Email Address				
tzippyk@ltccs.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at West Haven, LLC for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at West Haven, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 2, 2021

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at West Haven, LLC**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
10-001-00	Cash>Clearing	1,529.00			1,529.00
10-001-02	Cash>Clearing>Payroll	(94,964.00)			(94,964.00)
10-014-00	Cash>Petty Cash Facility	2,127.00			2,127.00
10-015-00	Cash>Petty Cash PNA	500.00			500.00
10-050-90	Cash>WFPayroll>West Haven	2,847.00			2,847.00
10-060-90	Cash>Resident Trust>West Haven	69,011.00			69,011.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-90	Cash>WFOperating>West Haven	37,113.00			37,113.00
11-102-00	Accounts Receivable>Medicare A	1,089,413.00			1,089,413.00
11-104-00	Accounts Receivable>Private	224,524.00			224,524.00
11-105-00	Accounts Receivable>HMO	67,033.00			67,033.00
11-109-00	Accounts Receivable>Hospice	(2,420.00)			(2,420.00)
11-111-00	Accounts Receivable>Medicaid	919,280.00			919,280.00
11-112-00	Accounts Receivable>Income	65,378.00			65,378.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	5,851.00			5,851.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	39,949.00			39,949.00
11-123-00	Accounts Receivable>Ancillary	95,355.00			95,355.00
12-000-00	Prepaid Expenses	4,597.00			4,597.00
12-124-00	Prepaid Expenses>Insurance	26,003.00			26,003.00
12-126-00	Prepaid Expenses>Taxes	31,860.00			31,860.00
12-881-00	Prepaid Expenses>Workers Comp	73,468.00			73,468.00
13-127-00	Due From>Old Owner	10,360.00			10,360.00
13-128-00	Due From>Vendor Security Deposits	15,800.00			15,800.00
14-131-00	Fixed Assets>Leasehold Improvements	336,811.00			336,811.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	20,214.00			20,214.00
14-133-00	Fixed Assets>Medical Equipment	13,249.00			13,249.00
14-134-00	Fixed Assets>Computer Hardware	40,016.00			40,016.00
14-135-00	Fixed Assets>Computer Software	6,755.00			6,755.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00
14-305-00	Fixed Assets>Sales Use Tax	887.00			887.00
15-131-00	Accum Depn>Leasehold Improvements	(53,906.00)			(53,906.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(9,190.00)			(9,190.00)
15-133-00	Accum Depn>Medical Equipment	(7,414.00)			(7,414.00)
15-134-00	Accum Depn>Computer Hardware	(30,226.00)			(30,226.00)
15-135-00	Accum Depn>Computer Software	(5,509.00)			(5,509.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(29,979.00)			(29,979.00)
15-305-00	Accum Depn>Sales Use Tax	(453.00)			(453.00)
16-000-00	Goodwill	635,204.00			635,204.00
17-000-00	Deferred Financing Costs	34,814.00			34,814.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(31,332.00)			(31,332.00)
20-000-00	Accounts Payable	(1,080,374.00)			(1,080,374.00)
21-149-00	Other Current Payables>Misc. PR Deduction	1,612.00			1,612.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(1,612.00)			(1,612.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,911.00)			(1,911.00)
21-350-00	Other Current Payables>Resident Funds	(69,011.00)			(69,011.00)
21-354-00	Other Current Payables>DTF RFMS	(1,140.00)			(1,140.00)
21-600-00	Other Current Payables>Disputed AP	(15,395.00)			(15,395.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(34.00)			(34.00)
22-000-34	Note Payable>PPP Loan>COVID19	(983,200.00)			(983,200.00)
23-157-00	Accrued Expenses>PTO	(165,087.00)			(165,087.00)
24-000-00	Accrued Expenses	(126,143.00)			(126,143.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(4,352.00)			(4,352.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	7,661.00			7,661.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(14,762.00)			(14,762.00)
24-285-00	Accrued Expenses>Year End Adjustments	(2,175.00)			(2,175.00)
24-881-00	Accrued Expenses>Workers Comp	(99,057.00)			(99,057.00)
24-882-00	Accrued Expenses>Health Insurance	(107,380.00)			(107,380.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
25-102-34	Deferred Revenue>Medicare>COVID19	(648,424.00)			(648,424.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(379,449.00)			(379,449.00)
27-000-40	Due To/(From)>Salmon Brook	(877.00)			(877.00)
27-000-41	Due To/(From)>Sky View	(2,446.00)			(2,446.00)
27-000-77	Due To/(From)>TSM Holdings	(1,514.00)			(1,514.00)
27-000-78	Due To/(From)>Maplewood	(9,679.00)			(9,679.00)
27-000-82	Due To/(From)>Saugus	328.00			328.00
27-000-83	Due To/(From)>Twin Oaks	(23,477.00)			(23,477.00)
27-000-87	Due To/(From)>Torrington	(4,594.00)			(4,594.00)
27-000-88	Due To/(From)>New Haven	(9,046.00)			(9,046.00)
27-000-89	Due To/(From)>Prospect	4,468.00			4,468.00
27-000-91	Due To/(From)>Waterbury	(35,365.00)			(35,365.00)
27-000-92	Due To/(From)>Regal Care Management Group	871,279.00			871,279.00
27-000-93	Due To/(From)>RC Holdings	1,609,723.00			1,609,723.00
27-000-95	Due To/(From)>Norwich	(1,964.00)			(1,964.00)
27-000-96	Due To/(From)>New London	(6,446.00)			(6,446.00)
27-102-00	Due To/(From)>Medicare A	(3,798.00)			(3,798.00)
27-105-00	Due To/(From)>HMO	(2,692.00)			(2,692.00)
27-111-00	Due To/(From)>Medicaid	101,875.00			101,875.00
27-112-00	Due To/(From)>Income	(5,895.00)			(5,895.00)
27-152-00	Due To/(From)>Employee	(10,630.00)			(10,630.00)
27-169-00	Due To/(From)>Regal Realty	(1,222,808.00)			(1,222,808.00)
27-172-00	Due To/(From)>Vendor	8,191.00			8,191.00
27-174-00	Due To/(From)>Other L&E	11,354.00			11,354.00
27-199-00	Due To>Patient Spend Down	(27,132.00)			(27,132.00)
27-257-00	Due To/(From)>Employee Physicals	(2,279.00)			(2,279.00)
27-314-00	Due To/(From)>RFMS	1,410.00			1,410.00
27-315-00	Due To/(From)>Fairview at Southport	(46.00)			(46.00)
27-316-00	Due To/(From)>Fairview at Greenwich	221.00			221.00
27-317-00	Due To/(From)>Fairview Management	525.00			525.00
27-400-00	Due to/(from)>Eli Mirlis	83,210.00			83,210.00
28-127-00	Due To>Old Owner	17,918.00			17,918.00
30-000-00	Retained Earnings	(113,655.00)			(113,655.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	2,471.00			2,471.00
40-102-00	Room & Board Revenue>Medicare A	(4,611,007.00)			(4,611,007.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	34,994.00			34,994.00
40-104-00	Room & Board Revenue>Private	(330,452.00)			(330,452.00)
40-105-00	Room & Board Revenue>HMO	(252,188.00)			(252,188.00)
40-105-14	Room & Board Revenue>HMO>Sequester	3,159.00			3,159.00
40-109-00	Room & Board Revenue>Hospice	(221,471.00)			(221,471.00)
40-111-00	Room & Board Revenue>Medicaid	(5,562,933.00)			(5,562,933.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(30,057.00)			(30,057.00)
41-102-00	Pharmacy Rev>Medicare A	(370,636.00)			(370,636.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	370,636.00			370,636.00
41-105-00	Pharmacy Rev>HMO	(451.00)			(451.00)
41-105-01	Pharmacy Rev>HMO>C/A	451.00			451.00
42-102-00	PT Revenue>Medicare A	(234,651.00)			(234,651.00)
42-102-01	PT Revenue>Medicare A>C/A	234,651.00			234,651.00
42-103-00	PT Revenue>Medicare B	(97,315.00)			(97,315.00)
42-105-00	PT Revenue>HMO	(21,075.00)			(21,075.00)
42-105-01	PT Revenue>HMO>C/A	16,436.00			16,436.00
42-111-00	PT Revenue>Medicaid	(74,159.00)			(74,159.00)
42-111-01	PT Revenue>Medicaid>C/A	74,159.00			74,159.00
43-102-00	OT Revenue>Medicare A	(226,290.00)			(226,290.00)
43-102-01	OT Revenue>Medicare A>C/A	226,290.00			226,290.00
43-103-00	OT Revenue>Medicare B	(92,048.00)			(92,048.00)
43-105-00	OT Revenue>HMO	(17,831.00)			(17,831.00)
43-105-01	OT Revenue>HMO>C/A	15,541.00			15,541.00
43-111-00	OT Revenue>Medicaid	(70,208.00)			(70,208.00)
43-111-01	OT Revenue>Medicaid>C/A	70,208.00			70,208.00
44-102-00	ST Revenue>Medicare A	(119,376.00)			(119,376.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
44-102-01	ST Revenue>Medicare A>C/A	119,376.00			119,376.00
44-103-00	ST Revenue>Medicare B	(73,379.00)			(73,379.00)
44-105-00	ST Revenue>HMO	(9,584.00)			(9,584.00)
44-105-01	ST Revenue>HMO>C/A	8,474.00			8,474.00
44-111-00	ST Revenue>Medicaid	(35,661.00)			(35,661.00)
44-111-01	ST Revenue>Medicaid>C/A	35,661.00			35,661.00
47-103-00	Other Ancillary Rev>Medicare B	(1,863.00)			(1,863.00)
51-100-00	Other Rev>Miscellaneous	(737.00)			(737.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(20,716.00)			(20,716.00)
51-818-00	Other Rev>Medical Records	(277.00)			(277.00)
52-102-00	Revenue Adjustments>Medicare A	(91.00)			(91.00)
52-105-00	Revenue Adjustments>HMO	377.00			377.00
52-109-00	Revenue Adjustments>Hospice	(5,990.00)			(5,990.00)
52-111-00	Revenue Adjustments>Medicaid	(53,110.00)			(53,110.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(3,577.00)			(3,577.00)
60-183-00	Nursing Expense>Supplies	111,560.00			111,560.00
60-183-34	Nursing Expense>Supplies>COVID19	30,007.00			30,007.00
60-204-00	Nursing Expense>Training & Education	3,061.00			3,061.00
60-204-34	Nursing Expense>Training & Education>COVID19	40.00			40.00
60-205-00	Nursing Expense>Sanitation & Incineration	529.00			529.00
60-206-00	Nursing Expense>Clinical Services	89,507.00		(4,920.00)	84,587.00
			RJE - 1	(4,920.00)	
60-206-34	Nursing Expense>Clinical Services>COVID19	419.00			419.00
60-207-00	Nursing Expense>Repairs & Maint	1,622.00			1,622.00
60-208-00	Nursing Expense>Equip-Rental	32,664.00			32,664.00
			RJE - 9	0.00	
60-208-34	Nursing Expense>Equip-Rental>COVID19	2,205.00			2,205.00
60-212-00	Nursing Expense>Clinical Consultants	13,500.00			13,500.00
60-213-00	Nursing Expense>Transportation	1,446.00			1,446.00
60-230-00	Nursing Expense>Data Processing	13,778.00			13,778.00
60-230-34	Nursing Expense>Data Processing>COVID19	794.00			794.00
60-700-18	Nursing Expense>Contracted Service>RN	31,311.00			31,311.00
60-700-19	Nursing Expense>Contracted Service>LPN	70,005.00			70,005.00
60-700-34	Nursing Expense>Contracted Service>COVID19	122,701.00			122,701.00
60-801-80	Nursing Expense>CNA>Wages	1,453,333.00			1,453,333.00
60-801-92	Nursing Expense>CNA>PTO Accrual	166.00			166.00
60-805-80	Nursing Expense>LPN>Wages	1,011,908.00			1,011,908.00
60-805-92	Nursing Expense>LPN>PTO Accrual	11,248.00			11,248.00
60-808-80	Nursing Expense>RN>Wages	117,215.00			117,215.00
60-808-92	Nursing Expense>RN>PTO Accrual	706.00			706.00
60-809-80	Nursing Expense>RN Supervisor>Wages	276,494.00			276,494.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	586.00			586.00
60-883-00	Nursing Expense>Other Benefits	0.00			0.00
			RJE - 3	0.00	
61-750-00	Nursing Admin Expense>Medical Director	36,000.00			36,000.00
61-811-80	Nursing Admin Expense>Director>Wages	139,703.00			139,703.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	100,328.00			100,328.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	511.00			511.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	101,120.00			101,120.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,294.00)			(1,294.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	33,565.00			33,565.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(62.00)			(62.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,893.00			71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	71,985.00			71,985.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(877.00)			(877.00)
61-825-80	Nursing Admin Expense>Unit Manager>Wages	70,286.00			70,286.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	1,009.00			1,009.00
61-880-00	Nursing Admin Expense>Payroll Taxes	318,981.00			318,981.00
61-881-00	Nursing Admin Expense>Workers Comp	123,928.00			123,928.00
61-882-00	Nursing Admin Expense>Health Insurance	63,444.00			63,444.00
61-883-00	Nursing Admin Expense>Other Benefits	756,658.00		(756,658.00)	0.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
			RJE - 3	(756,658.00)	
62-145-00	Pharmacy Expense>RX	275,723.00			275,723.00
62-222-00	Pharmacy Expense>OTC	5,709.00			5,709.00
62-700-00	Pharmacy Expense>Contracted Service	10,631.00			10,631.00
64-223-00	Other Ancillary Expense>Oxygen	5,458.00			5,458.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	2,095.00			2,095.00
64-224-00	Other Ancillary Expense>Lab	25,569.00			25,569.00
64-224-34	Other Ancillary Expense>Lab>COVID19	3,725.00			3,725.00
64-225-00	Other Ancillary Expense>Radiology	14,864.00			14,864.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	325.00			325.00
65-000-00	PT Expense	229,644.00			229,644.00
66-000-00	OT Expense	217,852.00			217,852.00
67-000-00	ST Expense	79,787.00			79,787.00
69-811-80	Social Services Expense>Director>Wages	51,032.00			51,032.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,253.00			1,253.00
69-880-00	Social Services Expense>Payroll Taxes	4,760.00			4,760.00
69-881-00	Social Services Expense>Workers Comp	1,879.00			1,879.00
69-882-00	Social Services Expense>Health Insurance	949.00			949.00
69-883-00	Social Services Expense>Other Benefits	11,577.00			0.00
			RJE - 3	(11,577.00)	
70-177-00	Dietary Expense>Supplements	23,247.00			23,247.00
70-178-00	Dietary Expense>Food	198,789.00			198,789.00
70-178-34	Dietary Expense>Food>COVID19	467.00			467.00
70-183-00	Dietary Expense>Supplies	16,280.00			16,280.00
70-183-34	Dietary Expense>Supplies>COVID19	1,872.00			1,872.00
70-207-00	Dietary Expense>Repairs & Maint	1,180.00			1,180.00
70-811-80	Dietary Expense>Director>Wages	61,351.00			61,351.00
70-811-92	Dietary Expense>Director>PTO Accrual	412.00			412.00
70-831-80	Dietary Expense>Aide>Wages	280,919.00			280,919.00
70-831-92	Dietary Expense>Aide>PTO Accrual	1,932.00			1,932.00
70-832-80	Dietary Expense>Cook>Wages	133,750.00			133,750.00
70-832-92	Dietary Expense>Cook>PTO Accrual	3,923.00			3,923.00
70-880-00	Dietary Expense>Payroll Taxes	44,474.00			44,474.00
70-881-00	Dietary Expense>Workers Comp	17,302.00			17,302.00
70-882-00	Dietary Expense>Health Insurance	8,879.00			8,879.00
70-883-00	Dietary Expense>Other Benefits	105,535.00			0.00
			RJE - 3	(105,535.00)	
71-178-00	Activity Expense>Food	927.00			927.00
71-178-34	Activity Expense>Food>COVID19	15.00			15.00
71-179-00	Activity Expense>Barber & Beauty	19.00			19.00
71-183-00	Activity Expense>Supplies	1,971.00			1,971.00
71-202-00	Activity Expense>Resident Missing Items	901.00			901.00
71-700-00	Activity Expense>Contracted Service	1,245.00			1,245.00
71-811-80	Activity Expense>Director>Wages	51,682.00			51,682.00
71-811-92	Activity Expense>Director>PTO Accrual	(40.00)			(40.00)
71-831-80	Activity Expense>Aide>Wages	45,781.00			45,781.00
71-831-92	Activity Expense>Aide>PTO Accrual	(773.00)			(773.00)
71-880-00	Activity Expense>Payroll Taxes	8,906.00			8,906.00
71-881-00	Activity Expense>Workers Comp	3,462.00			3,462.00
71-882-00	Activity Expense>Health Insurance	1,759.00			1,759.00
71-883-00	Activity Expense>Other Benefits	20,971.00			0.00
			RJE - 3	(20,971.00)	
			RJE - 3	(20,971.00)	
72-183-00	Housekeeping Expense>Supplies	17,221.00			17,221.00
72-183-34	Housekeeping Expense>Supplies>COVID19	467.00			467.00
72-831-80	Housekeeping Expense>Aide>Wages	267,006.00			267,006.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(4,107.00)			(4,107.00)
73-183-00	Laundry Expense>Supplies	2,891.00			2,891.00
73-700-00	Laundry Expense>Contracted Service	105,361.00			105,361.00
73-831-80	Laundry Expense>Aide>Wages	107,804.00			107,804.00
73-831-92	Laundry Expense>Aide>PTO Accrual	3,497.00			3,497.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	34,516.00			34,516.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
74-881-00	Housekeeping & Laundry Expense>Workers Comp	13,380.00			13,380.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	6,815.00			6,815.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	81,491.00		(81,491.00)	0.00
			RJE - 3	(81,491.00)	
75-183-00	Maintenance Expense>Supplies	9,040.00			9,040.00
75-183-34	Maintenance Expense>Supplies>COVID19	117.00			117.00
75-205-00	Maintenance Expense>Sanitation & Incineration	24,566.00			24,566.00
75-207-00	Maintenance Expense>Repairs & Maint	13,062.00			13,062.00
75-217-00	Maintenance Expense>Extermination	1,522.00			1,522.00
75-218-00	Maintenance Expense>Snow Removal	4,870.00			4,870.00
75-219-00	Maintenance Expense>Landscaping	7,820.00			7,820.00
75-220-00	Maintenance Expense>Fire Drill	7,256.00			7,256.00
75-700-00	Maintenance Expense>Contracted Service	20,002.00		952.00	20,954.00
			RJE - 8	0.00	
			RJE - 11	952.00	
75-700-34	Maintenance Expense>Contracted Service>COVID19	12,762.00			12,762.00
75-811-80	Maintenance Expense>Director>Wages	64,131.00			64,131.00
75-811-92	Maintenance Expense>Director>PTO Accrual	1,716.00			1,716.00
75-829-80	Maintenance Expense>Staff>Wages	35,400.00			35,400.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(494.00)			(494.00)
75-838-80	Maintenance Expense>Security Desk>Wages	91,880.00			91,880.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	351.00			351.00
75-880-00	Maintenance Expense>Payroll Taxes	17,756.00			17,756.00
75-881-00	Maintenance Expense>Workers Comp	6,901.00			6,901.00
75-882-00	Maintenance Expense>Health Insurance	3,505.00			3,505.00
75-883-00	Maintenance Expense>Other Benefits	42,214.00		(42,214.00)	0.00
			RJE - 3	(42,214.00)	
76-227-00	Utility Expense>Gas	67,472.00			67,472.00
76-228-00	Utility Expense>Electric	81,704.00			81,704.00
76-229-00	Utility Expense>Water/Sewer	76,226.00			76,226.00
80-101-00	Admin Expense>Provider Tax	497,662.00			497,662.00
80-162-00	Admin Expense>Insurance - General Liability & Other	59,781.00			59,781.00
80-163-00	Admin Expense>Insurance - EPLI	1,377.00			1,377.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	8,552.00			8,552.00
80-183-00	Admin Expense>Supplies	11,619.00			11,619.00
80-183-34	Admin Expense>Supplies>COVID19	392.00			392.00
80-208-00	Admin Expense>Equip-Rental	1,571.00			1,571.00
			RJE - 9	0.00	
80-209-00	Admin Expense>Postage	2,225.00			2,225.00
80-209-34	Admin Expense>Postage>COVID19	93.00			93.00
80-210-00	Admin Expense>Internet	2,100.00			2,100.00
80-230-00	Admin Expense>Data Processing	57,957.00			57,957.00
80-231-00	Admin Expense>Telephone	11,807.00			11,807.00
			RJE - 2	0.00	
80-232-00	Admin Expense>Cable TV	8,781.00			8,781.00
80-233-00	Admin Expense>Seminars	25.00			25.00
			RJE - 6	0.00	
80-234-00	Admin Expense>Licenses	1,361.00			1,361.00
			RJE - 6	0.00	
80-235-00	Admin Expense>Dues & Subscriptions	1,131.00			1,131.00
			RJE - 6	0.00	
80-236-00	Admin Expense>Travel	971.00			971.00
80-236-04	Admin Expense>Travel>Allowable	2,456.00			2,456.00
80-236-34	Admin Expense>Travel>COVID19	36.00			36.00
80-238-00	Admin Expense>Legal Fees	18,978.00		6,006.00	24,984.00
			RJE - 5	6,958.00	
			RJE - 7	0.00	
			RJE - 11	(952.00)	
80-239-00	Admin Expense>Accounting Fees	83,860.00		(56,400.00)	27,460.00
			RJE - 4	0.00	

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			RJE - 7	0.00	
			RJE - 10	(56,400.00)	
80-239-34	Admin Expense>Accounting Fees>COVID19	355.00			355.00
80-240-00	Admin Expense>Professional Fees	115,011.00		(112,558.00)	2,453.00
			RJE - 4	0.00	
			RJE - 5	(6,958.00)	
			RJE - 10	(105,600.00)	
80-243-00	Admin Expense>Late Fees	(10,436.00)			(10,436.00)
80-244-00	Admin Expense>Bank Fees	49,029.00			49,029.00
80-247-00	Admin Expense>Corporate Tax	600.00			600.00
80-249-00	Admin Expense>Recruiting	947.00			947.00
80-250-00	Admin Expense>Marketing & Advertising	15,828.00			15,828.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	2,021.00			2,021.00
80-279-00	Admin Expense>Management Fee	0.00		162,000.00	162,000.00
			RJE - 10	162,000.00	
80-700-00	Admin Expense>Contracted Service	19,929.00			19,929.00
			RJE - 8	0.00	
80-811-80	Admin Expense>Director>Wages	80,650.00			80,650.00
80-839-80	Admin Expense>Admissions>Wages	64,934.00			64,934.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(340.00)			(340.00)
80-840-80	Admin Expense>Business Office>Wages	63,537.00			63,537.00
80-840-92	Admin Expense>Business Office>PTO Accrual	940.00			940.00
80-842-80	Admin Expense>Marketing>Wages	39,536.00			39,536.00
80-880-00	Admin Expense>Payroll Taxes	23,134.00			23,134.00
80-881-00	Admin Expense>Workers Comp	8,946.00			8,946.00
80-882-00	Admin Expense>Health Insurance	4,680.00			4,680.00
80-883-00	Admin Expense>Other Benefits	54,706.00		(54,706.00)	0.00
			RJE - 3	(54,706.00)	
85-100-00	Employee Benefits Expense>Miscellaneous	(100.00)			(100.00)
85-100-34	Employee Benefits Expense>Miscellaneous>Covid19	100.00			100.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		31,959.00	31,959.00
			RJE - 3	31,959.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		1,702.00	1,702.00
			RJE - 3	1,702.00	
85-255-79	Employee Benefits Expense>Pension>Union	0.00		252,944.00	252,944.00
			RJE - 3	252,944.00	
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		724,845.00	724,845.00
			RJE - 3	724,845.00	
91-121-00	Property Expense>Rent	180,000.00			180,000.00
91-161-00	Property Expense>RE Taxes	85,480.00			85,480.00
91-261-00	Property Expense>Personal Prop Taxes	2,738.00			2,738.00
92-000-00	Depreciation Expense	40,601.00			40,601.00
93-000-00	Amortization Expense	6,963.00			6,963.00
94-000-00	Interest Expense	48,820.00			48,820.00
Marcum 101	Dentist	0.00		4,920.00	4,920.00
			RJE - 1	4,920.00	
Marcum 102	Cell Phone	0.00			0.00
			RJE - 2	0.00	
Marcum 111	Employee Food	0.00		3,180.00	3,180.00
			RJE - 3	3,180.00	
Marcum 112	Employee Relations	0.00		1,986.00	1,986.00
			RJE - 3	1,986.00	
Marcum 113	Allowable Party	0.00		4,988.00	4,988.00
			RJE - 3	4,988.00	
Marcum 114	Discriminatory Bonus	0.00		34,452.00	34,452.00
			RJE - 3	34,452.00	
Marcum 115	Subscriptions	0.00			0.00
			RJE - 6	0.00	
Marcum 117	720 Tax Form	0.00		40.00	40.00
			RJE - 3	40.00	
Marcum 118	Copay	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Marcum 119	Indirect COVID Expense	0.00	RJE - 1	0.00	
				5,806.00	5,806.00
Marcum 120	Admin&General>COVID Related Expense	0.00	RJE - 3	5,806.00	
				11,250.00	11,250.00
			RJE - 3	11,250.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at West Haven, LLC**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE 9/30/2020	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	80,650.00		0.00	80,650.00
Subtotal [2]	Administrators	80,650.00		0.00	80,650.00
Subgroup : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>Wages	91,880.00		0.00	91,880.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	351.00		0.00	351.00
80-840-80	Admin Expense>Business Office>Wages	63,537.00		0.00	63,537.00
80-840-92	Admin Expense>Business Office>PTO Accrual	940.00		0.00	940.00
Subtotal [4]	Other Administrative Salaries	156,708.00		0.00	156,708.00
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	61,351.00		0.00	61,351.00
70-811-92	Dietary Expense>Director>PTO Accrual	412.00		0.00	412.00
Subtotal [5B]	Food Service Supervisor	61,763.00		0.00	61,763.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	280,919.00		0.00	280,919.00
70-831-92	Dietary Expense>Aide>PTO Accrual	1,932.00		0.00	1,932.00
70-832-80	Dietary Expense>Cook>Wages	133,750.00		0.00	133,750.00
70-832-92	Dietary Expense>Cook>PTO Accrual	3,923.00		0.00	3,923.00
Subtotal [5C]	Dietary Workers	420,524.00		0.00	420,524.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	267,006.00		0.00	267,006.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(4,107.00)		0.00	(4,107.00)
Subtotal [6B]	Other Housekeeping Workers	262,899.00		0.00	262,899.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	64,131.00		0.00	64,131.00
75-811-92	Maintenance Expense>Director>PTO Accrual	1,716.00		0.00	1,716.00
Subtotal [7A]	Engineer or Chief of Maintenance	65,847.00		0.00	65,847.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	35,400.00		0.00	35,400.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(494.00)		0.00	(494.00)
Subtotal [7B]	Other Maintenance Workers	34,906.00		0.00	34,906.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	107,804.00		0.00	107,804.00
73-831-92	Laundry Expense>Aide>PTO Accrual	3,497.00		0.00	3,497.00
Subtotal [8B]	Other Laundry Workers	111,301.00		0.00	111,301.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	139,703.00		0.00	139,703.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	100,328.00		0.00	100,328.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Acc	511.00		0.00	511.00
Subtotal [12A]	Director of Nurses/Assistant Director	240,542.00		0.00	240,542.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	117,215.00		0.00	117,215.00
60-808-92	Nursing Expense>RN>PTO Accrual	706.00		0.00	706.00
60-809-80	Nursing Expense>RN Supervisor>Wages	276,494.00		0.00	276,494.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	586.00		0.00	586.00
Subtotal [12B1]	RNs - Direct Care	395,001.00		0.00	395,001.00
Subgroup : [12B2]	RNs - Administrative				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	101,120.00		0.00	101,120.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,294.00)		0.00	(1,294.00)
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,893.00		0.00	71,893.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	71,985.00		0.00	71,985.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Acc	(877.00)		0.00	(877.00)
61-825-80	Nursing Admin Expense>Unit Manager>Wages	70,286.00		0.00	70,286.00

61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	1,009.00	0.00	1,009.00
Subtotal [12B2]	RNs - Administrative	314,122.00	0.00	314,122.00
Subgroup : [12C1]	LPNs - Direct Care			
60-805-80	Nursing Expense>LPN>Wages	1,011,908.00	0.00	1,011,908.00
60-805-92	Nursing Expense>LPN>PTO Accrual	11,248.00	0.00	11,248.00
Subtotal [12C1]	LPNs - Direct Care	1,023,156.00	0.00	1,023,156.00
Subgroup : [12D]	Aides and Attendants			
60-801-80	Nursing Expense>CNA>Wages	1,453,333.00	0.00	1,453,333.00
60-801-92	Nursing Expense>CNA>PTO Accrual	166.00	0.00	166.00
Subtotal [12D]	Aides and Attendants	1,453,499.00	0.00	1,453,499.00
Subgroup : [12H]	Recreation Workers			
71-811-80	Activity Expense>Director>Wages	51,682.00	0.00	51,682.00
71-811-92	Activity Expense>Director>PTO Accrual	(40.00)	0.00	(40.00)
71-831-80	Activity Expense>Aide>Wages	45,781.00	0.00	45,781.00
71-831-92	Activity Expense>Aide>PTO Accrual	(773.00)	0.00	(773.00)
Subtotal [12H]	Recreation Workers	96,650.00	0.00	96,650.00
Subgroup : [12M]	Social Workers/Case Management			
69-811-80	Social Services Expense>Director>Wages	51,032.00	0.00	51,032.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,253.00	0.00	1,253.00
Subtotal [12M]	Social Workers/Case Management	52,285.00	0.00	52,285.00
Subgroup : [12N]	Marketing			
80-842-80	Admin Expense>Marketing>Wages	39,536.00	0.00	39,536.00
Subtotal [12N]	Marketing	39,536.00	0.00	39,536.00
Subgroup : [12O]	Other			
61-818-80	Nursing Admin Expense>Medical Records>Wages	33,565.00	0.00	33,565.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accr	(62.00)	0.00	(62.00)
80-839-80	Admin Expense>Admissions>Wages	64,934.00	0.00	64,934.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(340.00)	0.00	(340.00)
Subtotal [12O]	Other	98,097.00	0.00	98,097.00
Total [10-A]	Salaries and Wages	4,907,486.00	0.00	4,907,486.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
Marcum 101	Dentist	0.00	4,920.00	4,920.00
			RJE - 1 4,920.00	
Subtotal [2]	Dentist	0.00	4,920.00	4,920.00
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	10,631.00	0.00	10,631.00
Subtotal [3]	Pharmacist	10,631.00	0.00	10,631.00
Subgroup : [5A]	PT - Resident Care			
65-000-00	PT Expense	229,644.00	0.00	229,644.00
Subtotal [5A]	PT - Resident Care	229,644.00	0.00	229,644.00
Subgroup : [8A]	Medical Director			
61-750-00	Nursing Admin Expense>Medical Director	36,000.00	0.00	36,000.00
Subtotal [8A]	Medical Director	36,000.00	0.00	36,000.00
Subgroup : [9A]	ST - Resident Care			
67-000-00	ST Expense	79,787.00	0.00	79,787.00
Subtotal [9A]	ST - Resident Care	79,787.00	0.00	79,787.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	217,852.00	0.00	217,852.00
Subtotal [10A]	OT - Resident Care	217,852.00	0.00	217,852.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-18	Nursing Expense>Contracted Service>RN	31,311.00	0.00	31,311.00
60-700-34	Nursing Expense>Contracted Service>COVID19	122,701.00	0.00	122,701.00
Subtotal [11A1]	RN's - Direct Care	154,012.00	0.00	154,012.00
Subgroup : [11B1]	LPN's - Direct Care			
60-700-19	Nursing Expense>Contracted Service>LPN	70,005.00	0.00	70,005.00
Subtotal [11B1]	LPN's - Direct Care	70,005.00	0.00	70,005.00

Subgroup : [12]	Other			
60-206-00	Nursing Expense>Clinical Services	89,507.00	(4,920.00)	84,587.00
			RJE - 1	(4,920.00)
60-206-34	Nursing Expense>Clinical Services>COVID19	419.00	0.00	419.00
60-212-00	Nursing Expense>Clinical Consultants	13,500.00	0.00	13,500.00
Subtotal [12]	Other	103,426.00	(4,920.00)	98,506.00
Total [13-B]	Professional Fees	901,357.00	0.00	901,357.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
61-881-00	Nursing Admin Expense>Workers Comp	123,928.00	0.00	123,928.00
69-881-00	Social Services Expense>Workers Comp	1,879.00	0.00	1,879.00
70-881-00	Dietary Expense>Workers Comp	17,302.00	0.00	17,302.00
71-881-00	Activity Expense>Workers Comp	3,462.00	0.00	3,462.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	13,380.00	0.00	13,380.00
75-881-00	Maintenance Expense>Workers Comp	6,901.00	0.00	6,901.00
80-881-00	Admin Expense>Workers Comp	8,946.00	0.00	8,946.00
Subtotal [1A1]	Workmen's Compensation	175,798.00	0.00	175,798.00
Subgroup : [1A4]	Social Security (FICA)			
61-880-00	Nursing Admin Expense>Payroll Taxes	318,981.00	0.00	318,981.00
69-880-00	Social Services Expense>Payroll Taxes	4,760.00	0.00	4,760.00
70-880-00	Dietary Expense>Payroll Taxes	44,474.00	0.00	44,474.00
71-880-00	Activity Expense>Payroll Taxes	8,906.00	0.00	8,906.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	34,516.00	0.00	34,516.00
75-880-00	Maintenance Expense>Payroll Taxes	17,756.00	0.00	17,756.00
80-880-00	Admin Expense>Payroll Taxes	23,134.00	0.00	23,134.00
Subtotal [1A4]	Social Security (FICA)	452,527.00	0.00	452,527.00
Subgroup : [1A5]	Health Insurance			
61-882-00	Nursing Admin Expense>Health Insurance	63,444.00	0.00	63,444.00
69-882-00	Social Services Expense>Health Insurance	949.00	0.00	949.00
70-882-00	Dietary Expense>Health Insurance	8,879.00	0.00	8,879.00
71-882-00	Activity Expense>Health Insurance	1,759.00	0.00	1,759.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	6,815.00	0.00	6,815.00
75-882-00	Maintenance Expense>Health Insurance	3,505.00	0.00	3,505.00
80-882-00	Admin Expense>Health Insurance	4,680.00	0.00	4,680.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00	724,845.00	724,845.00
			RJE - 3	724,845.00
Subtotal [1A5]	Health Insurance	90,031.00	724,845.00	814,876.00
Subgroup : [1A7]	Pensions			
85-255-79	Employee Benefits Expense>Pension>Union	0.00	252,944.00	252,944.00
			RJE - 3	252,944.00
Subtotal [1A7]	Pensions	0.00	252,944.00	252,944.00
Subgroup : [1A9]	Other			
61-883-00	Nursing Admin Expense>Other Benefits	756,658.00	(756,658.00)	0.00
			RJE - 3	(756,658.00)
69-883-00	Social Services Expense>Other Benefits	11,577.00	(11,577.00)	0.00
			RJE - 3	(11,577.00)
70-883-00	Dietary Expense>Other Benefits	105,535.00	(105,535.00)	0.00
			RJE - 3	(105,535.00)
71-883-00	Activity Expense>Other Benefits	20,971.00	(20,971.00)	0.00
			RJE - 3	(20,971.00)
74-883-00	Housekeeping & Laundry Expense>Other Benefits	81,491.00	(81,491.00)	0.00
			RJE - 3	(81,491.00)
75-883-00	Maintenance Expense>Other Benefits	42,214.00	(42,214.00)	0.00
			RJE - 3	(42,214.00)
80-883-00	Admin Expense>Other Benefits	54,706.00	(54,706.00)	0.00
			RJE - 3	(54,706.00)
85-100-00	Employee Benefits Expense>Miscellaneous	(100.00)	0.00	(100.00)
85-100-34	Employee Benefits Expense>Miscellaneous>Covid19	100.00	0.00	100.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	31,959.00	31,959.00
			RJE - 3	31,959.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	1,702.00	1,702.00
			RJE - 3	1,702.00
Marcum 117	720 Tax Form	0.00	40.00	40.00
			RJE - 3	40.00
Subtotal [1A9]	Other	1,073,152.00	(1,039,451.00)	33,701.00

Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	83,860.00	(56,400.00)		27,460.00
			RJE - 4	0.00	
			RJE - 7	0.00	
			RJE - 10	(56,400.00)	
80-239-34	Admin Expense>Accounting Fees>COVID19	355.00			355.00
Subtotal [1D]	Accounting and Auditing	84,215.00	(56,400.00)		27,815.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	18,978.00	6,006.00		24,984.00
			RJE - 5	6,958.00	
			RJE - 7	0.00	
			RJE - 11	(952.00)	
Subtotal [1E]	Legal	18,978.00	6,006.00		24,984.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	11,619.00	0.00		11,619.00
80-183-34	Admin Expense>Supplies>COVID19	392.00	0.00		392.00
80-208-00	Admin Expense>Equip-Rental	1,571.00	0.00		1,571.00
			RJE - 9	0.00	
Subtotal [1G]	Office Supplies	13,582.00	0.00		13,582.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	11,807.00	0.00		11,807.00
			RJE - 2	0.00	
Subtotal [1H1]	Telephone and Telegraph	11,807.00	0.00		11,807.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	600.00	0.00		600.00
Subtotal [1J]	Corporation Business Taxes	600.00	0.00		600.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	497,662.00	0.00		497,662.00
Subtotal [1K3]	Resident Day User Fee	497,662.00	0.00		497,662.00
Total [15]	Expenditures Other than Salaries	2,418,352.00	(112,056.00)		2,306,296.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	1,446.00	0.00		1,446.00
Subtotal [1]	Resident Travel and Entertainment	1,446.00	0.00		1,446.00
Subgroup : [2]	Holiday Parties for Staff				
Marcum 113	Allowable Party	0.00	4,988.00		4,988.00
			RJE - 3	4,988.00	
Subtotal [2]	Holiday Parties for Staff	0.00	4,988.00		4,988.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	971.00	0.00		971.00
80-236-04	Admin Expense>Travel>Allowable	2,456.00	0.00		2,456.00
80-236-34	Admin Expense>Travel>COVID19	36.00	0.00		36.00
Subtotal [4]	Employee Travel	3,463.00	0.00		3,463.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	3,061.00	0.00		3,061.00
60-204-34	Nursing Expense>Training & Education>COVID19	40.00	0.00		40.00
80-233-00	Admin Expense>Seminars	25.00	0.00		25.00
			RJE - 6	0.00	
Subtotal [5]	Education Expense	3,126.00	0.00		3,126.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	947.00	0.00		947.00
Subtotal [M1]	Advertising Help Wanted	947.00	0.00		947.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	15,828.00	0.00		15,828.00
80-250-34	Admin Expense>Marketing & Advertising>COVID19	2,021.00	0.00		2,021.00
Subtotal [M3]	Advertising Other	17,849.00	0.00		17,849.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	2,225.00	0.00		2,225.00

80-209-34	Admin Expense>Postage>COVID19	93.00	0.00	93.00
Subtotal [M7]	Postage	2,318.00	0.00	2,318.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	1,131.00	0.00	1,131.00
Subtotal [M8]	Dues and Membership Fees to Professional Asso	1,131.00	0.00	1,131.00
Subgroup : [M11]	Services Provided by Contract			
80-210-00	Admin Expense>Internet	2,100.00	0.00	2,100.00
80-230-00	Admin Expense>Data Processing	57,957.00	0.00	57,957.00
80-240-00	Admin Expense>Professional Fees	115,011.00	(112,558.00)	2,453.00
			RJE - 4 0.00	
			RJE - 5 (6,958.00)	
			RJE - 10 (105,600.00)	
80-279-00	Admin Expense>Management Fee	0.00	162,000.00	162,000.00
			RJE - 10 162,000.00	
80-700-00	Admin Expense>Contracted Service	19,929.00	0.00	19,929.00
			RJE - 8 0.00	
Subtotal [M11]	Services Provided by Contract	194,997.00	49,442.00	244,439.00
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	1,361.00	0.00	1,361.00
			RJE - 6 0.00	
80-243-00	Admin Expense>Late Fees	(10,436.00)	0.00	(10,436.00)
80-244-00	Admin Expense>Bank Fees	49,029.00	0.00	49,029.00
Marcum 111	Employee Food	0.00	3,180.00	3,180.00
			RJE - 3 3,180.00	
Marcum 112	Employee Relations	0.00	1,986.00	1,986.00
			RJE - 3 1,986.00	
Marcum 114	Discriminatory Bonus	0.00	34,452.00	34,452.00
			RJE - 3 34,452.00	
Marcum 120	Admin&General>COVID Related Expense	0.00	11,250.00	11,250.00
			RJE - 3 11,250.00	
Subtotal [M13]	Other	39,954.00	50,868.00	90,822.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin	265,231.00	105,298.00	370,529.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	23,247.00	0.00	23,247.00
70-178-00	Dietary Expense>Food	198,789.00	0.00	198,789.00
70-178-34	Dietary Expense>Food>COVID19	467.00	0.00	467.00
71-178-00	Activity Expense>Food	927.00	0.00	927.00
Subtotal [2A1]	Raw Food	223,430.00	0.00	223,430.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	16,280.00	0.00	16,280.00
70-183-34	Dietary Expense>Supplies>COVID19	1,872.00	0.00	1,872.00
Subtotal [2A2]	Non-Food Supplies	18,152.00	0.00	18,152.00
Total [18]	Dietary Basis for Allocation of Costs	241,582.00	0.00	241,582.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3B]	Purchased Services			
73-700-00	Laundry Expense>Contracted Service	105,361.00	0.00	105,361.00
Subtotal [3B]	Purchased Services	105,361.00	0.00	105,361.00
Subgroup : [3C]	Other			
73-183-00	Laundry Expense>Supplies	2,891.00	0.00	2,891.00
Subtotal [3C]	Other	2,891.00	0.00	2,891.00
Total [19]	Laundry-Basis for Allocation of Costs	108,252.00	0.00	108,252.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4C]	Other			
72-183-00	Housekeeping Expense>Supplies	17,221.00	0.00	17,221.00
72-183-34	Housekeeping Expense>Supplies>COVID19	467.00	0.00	467.00
Subtotal [4C]	Other	17,688.00	0.00	17,688.00
Subgroup : [5A2]	Purchased from			
62-145-00	Pharmacy Expense>RX	275,723.00	0.00	275,723.00

Subtotal [5A2]	Purchased from	275,723.00	0.00	275,723.00
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	5,709.00	0.00	5,709.00
Subtotal [5B]	Medicine Cabinet Drugs	5,709.00	0.00	5,709.00
Subgroup : [5E2]	Oxygen - Other			
64-223-00	Other Ancillary Expense>Oxygen	5,458.00	0.00	5,458.00
64-223-34	Other Ancillary Expense>Oxygen>COVID19	2,095.00	0.00	2,095.00
Subtotal [5E2]	Oxygen - Other	7,553.00	0.00	7,553.00
Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	14,864.00	0.00	14,864.00
64-225-34	Other Ancillary Expense>Radiology>COVID19	325.00	0.00	325.00
Subtotal [5F]	X-Rays and related radiological	15,189.00	0.00	15,189.00
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	25,569.00	0.00	25,569.00
64-224-34	Other Ancillary Expense>Lab>COVID19	3,725.00	0.00	3,725.00
Subtotal [5H]	Laboratory	29,294.00	0.00	29,294.00
Subgroup : [5I]	Recreation			
71-178-34	Activity Expense>Food>COVID19	15.00	0.00	15.00
71-183-00	Activity Expense>Supplies	1,971.00	0.00	1,971.00
71-202-00	Activity Expense>Resident Missing Items	901.00	0.00	901.00
71-700-00	Activity Expense>Contracted Service	1,245.00	0.00	1,245.00
80-232-00	Admin Expense>Cable TV	8,781.00	0.00	8,781.00
Subtotal [5I]	Recreation	12,913.00	0.00	12,913.00
Subgroup : [5L]	Other			
60-183-00	Nursing Expense>Supplies	111,560.00	0.00	111,560.00
60-183-34	Nursing Expense>Supplies>COVID19	30,007.00	0.00	30,007.00
60-205-00	Nursing Expense>Sanitation & Incineration	529.00	0.00	529.00
60-208-00	Nursing Expense>Equip-Rental	32,664.00	0.00	32,664.00
			RJE - 9	0.00
60-208-34	Nursing Expense>Equip-Rental>COVID19	2,205.00	0.00	2,205.00
60-230-00	Nursing Expense>Data Processing	13,778.00	0.00	13,778.00
60-230-34	Nursing Expense>Data Processing>COVID19	794.00	0.00	794.00
Marcum 119	Indirect COVID Expense	0.00	5,806.00	5,806.00
			RJE - 3	5,806.00
Subtotal [5L]	Other	191,537.00	5,806.00	197,343.00
Total [20]	Housekeeping and Resident Care Basis for Allocat	555,606.00	5,806.00	561,412.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	1,622.00	0.00	1,622.00
70-207-00	Dietary Expense>Repairs & Maint	1,180.00	0.00	1,180.00
75-207-00	Maintenance Expense>Repairs & Maint	13,062.00	0.00	13,062.00
Subtotal [6A]	Repairs and Maintenance	15,864.00	0.00	15,864.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	67,472.00	0.00	67,472.00
Subtotal [6B]	Heat	67,472.00	0.00	67,472.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	81,704.00	0.00	81,704.00
Subtotal [6C]	Light & Power	81,704.00	0.00	81,704.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	76,226.00	0.00	76,226.00
Subtotal [6D]	Water	76,226.00	0.00	76,226.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	9,040.00	0.00	9,040.00
75-183-34	Maintenance Expense>Supplies>COVID19	117.00	0.00	117.00
75-205-00	Maintenance Expense>Sanitation & Incineration	24,566.00	0.00	24,566.00
75-217-00	Maintenance Expense>Extermination	1,522.00	0.00	1,522.00
75-218-00	Maintenance Expense>Snow Removal	4,870.00	0.00	4,870.00
75-219-00	Maintenance Expense>Landscaping	7,820.00	0.00	7,820.00
75-220-00	Maintenance Expense>Fire Drill	7,256.00	0.00	7,256.00
75-700-00	Maintenance Expense>Contracted Service	20,002.00	952.00	20,954.00

			RJE - 8	0.00	
			RJE - 11	952.00	
75-700-34	Maintenance Expense>Contracted Service>COVID19	12,762.00			12,762.00
Subtotal [6F]	Other	87,955.00		952.00	88,907.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	40,601.00		0.00	40,601.00
Subtotal [7D]	Movable Equipment	40,601.00		0.00	40,601.00
Subgroup : [8A]	Organization Expense				
93-000-00	Amortization Expense	6,963.00		0.00	6,963.00
Subtotal [8A]	Organization Expense	6,963.00		0.00	6,963.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	180,000.00		0.00	180,000.00
Subtotal [9]	Rental Payments	180,000.00		0.00	180,000.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	85,480.00		0.00	85,480.00
Subtotal [10B]	Real estate taxes paid by lessor	85,480.00		0.00	85,480.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	2,738.00		0.00	2,738.00
Subtotal [10C]	Personal property taxes	2,738.00		0.00	2,738.00
Total [22]	Maintenance and Property	645,003.00		952.00	645,955.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	48,820.00		0.00	48,820.00
Subtotal [12D]	Other Interest Expense	48,820.00		0.00	48,820.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	8,552.00		0.00	8,552.00
Subtotal [14A]	Insurance on Property	8,552.00		0.00	8,552.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	59,781.00		0.00	59,781.00
80-163-00	Admin Expense>Insurance - EPLI	1,377.00		0.00	1,377.00
80-164-00	Admin Expense>Surety Bond	500.00		0.00	500.00
Subtotal [14C3]	Other	61,658.00		0.00	61,658.00
Total [27]	Interest and Insurance	119,030.00		0.00	119,030.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(5,562,933.00)		0.00	(5,562,933.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(30,057.00)		0.00	(30,057.00)
Subtotal [1A]	Medicaid Residents (CT only)	(5,592,990.00)		0.00	(5,592,990.00)
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(4,611,007.00)		0.00	(4,611,007.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(4,611,007.00)		0.00	(4,611,007.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	34,994.00		0.00	34,994.00
Subtotal [3B]	Medicare room and board contractual allowance	34,994.00		0.00	34,994.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(330,452.00)		0.00	(330,452.00)
40-105-00	Room & Board Revenue>HMO	(252,188.00)		0.00	(252,188.00)
40-109-00	Room & Board Revenue>Hospice	(221,471.00)		0.00	(221,471.00)
Subtotal [4A]	Private-pay residents and other	(804,111.00)		0.00	(804,111.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	3,159.00		0.00	3,159.00
Subtotal [4B]	Private-pay room and board contractual allowanc	3,159.00		0.00	3,159.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(370,636.00)		0.00	(370,636.00)
Subtotal [5A]	Prescription Drugs - Medicare	(370,636.00)		0.00	(370,636.00)

Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	370,636.00	0.00	370,636.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowa	370,636.00	0.00	370,636.00
Subgroup : [5C]	Prescription Drugs - Non-medicare			
41-105-00	Pharmacy Rev>HMO	(451.00)	0.00	(451.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(451.00)	0.00	(451.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance			
41-105-01	Pharmacy Rev>HMO>C/A	451.00	0.00	451.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Al	451.00	0.00	451.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(234,651.00)	0.00	(234,651.00)
42-103-00	PT Revenue>Medicare B	(97,315.00)	0.00	(97,315.00)
Subtotal [7A]	Physical Therapy - Medicare	(331,966.00)	0.00	(331,966.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	234,651.00	0.00	234,651.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowan	234,651.00	0.00	234,651.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-105-00	PT Revenue>HMO	(21,075.00)	0.00	(21,075.00)
42-111-00	PT Revenue>Medicaid	(74,159.00)	0.00	(74,159.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(95,234.00)	0.00	(95,234.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-105-01	PT Revenue>HMO>C/A	16,436.00	0.00	16,436.00
42-111-01	PT Revenue>Medicaid>C/A	74,159.00	0.00	74,159.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allc	90,595.00	0.00	90,595.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(119,376.00)	0.00	(119,376.00)
44-103-00	ST Revenue>Medicare B	(73,379.00)	0.00	(73,379.00)
Subtotal [8A]	Speech Therapy - Medicare	(192,755.00)	0.00	(192,755.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	119,376.00	0.00	119,376.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowanc	119,376.00	0.00	119,376.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-105-00	ST Revenue>HMO	(9,584.00)	0.00	(9,584.00)
44-111-00	ST Revenue>Medicaid	(35,661.00)	0.00	(35,661.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(45,245.00)	0.00	(45,245.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-105-01	ST Revenue>HMO>C/A	8,474.00	0.00	8,474.00
44-111-01	ST Revenue>Medicaid>C/A	35,661.00	0.00	35,661.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allo	44,135.00	0.00	44,135.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(226,290.00)	0.00	(226,290.00)
43-103-00	OT Revenue>Medicare B	(92,048.00)	0.00	(92,048.00)
Subtotal [9A]	Occupational Therapy - Medicare	(318,338.00)	0.00	(318,338.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	226,290.00	0.00	226,290.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allc	226,290.00	0.00	226,290.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-105-00	OT Revenue>HMO	(17,831.00)	0.00	(17,831.00)
43-111-00	OT Revenue>Medicaid	(70,208.00)	0.00	(70,208.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(88,039.00)	0.00	(88,039.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-105-01	OT Revenue>HMO>C/A	15,541.00	0.00	15,541.00
43-111-01	OT Revenue>Medicaid>C/A	70,208.00	0.00	70,208.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractua	85,749.00	0.00	85,749.00
Subgroup : [10A]	Other - Medicare			
47-103-00	Other Ancillary Rev>Medicare B	(1,863.00)	0.00	(1,863.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(20,716.00)	0.00	(20,716.00)

52-102-00	Revenue Adjustments>Medicare A	(91.00)	0.00	(91.00)
Subtotal [10A]	Other - Medicare	(22,670.00)	0.00	(22,670.00)
Subgroup : [10B]	Other - Non-medicare			
52-105-00	Revenue Adjustments>HMO	377.00	0.00	377.00
52-109-00	Revenue Adjustments>Hospice	(5,990.00)	0.00	(5,990.00)
52-111-00	Revenue Adjustments>Medicaid	(53,110.00)	0.00	(53,110.00)
52-111-34	Revenue Adjustments>Medicaid>COVID19	(3,577.00)	0.00	(3,577.00)
Subtotal [10B]	Other - Non-medicare	(62,300.00)	0.00	(62,300.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops			
71-179-00	Activity Expense>Barber & Beauty	19.00	0.00	19.00
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	19.00	0.00	19.00
Subgroup : [18]	Other Revenue			
51-100-00	Other Rev>Miscellaneous	(737.00)	0.00	(737.00)
51-818-00	Other Rev>Medical Records	(277.00)	0.00	(277.00)
Subtotal [18]	Other Revenue	(1,014.00)	0.00	(1,014.00)
Total [30]	Statement of Revenue	(11,326,701.00)	0.00	(11,326,701.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-001-00	Cash>Clearing	1,529.00	0.00	1,529.00
10-001-02	Cash>Clearing>Payroll	(94,964.00)	0.00	(94,964.00)
10-014-00	Cash>Petty Cash Facility	2,127.00	0.00	2,127.00
10-015-00	Cash>Petty Cash PNA	500.00	0.00	500.00
10-050-90	Cash>WFPayroll>West Haven	2,847.00	0.00	2,847.00
10-060-90	Cash>Resident Trust>West Haven	69,011.00	0.00	69,011.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-90	Cash>WFOperating>West Haven	37,113.00	0.00	37,113.00
Subtotal [A1]	Cash	23,163.00	0.00	23,163.00
Subgroup : [A2]	Resident A/R			
11-102-00	Accounts Receivable>Medicare A	1,089,413.00	0.00	1,089,413.00
11-104-00	Accounts Receivable>Private	224,524.00	0.00	224,524.00
11-105-00	Accounts Receivable>HMO	67,033.00	0.00	67,033.00
11-109-00	Accounts Receivable>Hospice	(2,420.00)	0.00	(2,420.00)
11-111-00	Accounts Receivable>Medicaid	919,280.00	0.00	919,280.00
11-112-00	Accounts Receivable>Income	65,378.00	0.00	65,378.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	5,851.00	0.00	5,851.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	39,949.00	0.00	39,949.00
11-123-00	Accounts Receivable>Ancillary	95,355.00	0.00	95,355.00
Subtotal [A2]	Resident A/R	2,504,363.00	0.00	2,504,363.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	4,597.00	0.00	4,597.00
12-124-00	Prepaid Expenses>Insurance	26,003.00	0.00	26,003.00
12-126-00	Prepaid Expenses>Taxes	31,860.00	0.00	31,860.00
12-881-00	Prepaid Expenses>Workers Comp	73,468.00	0.00	73,468.00
Subtotal [A5]	Prepaid Expenses	135,928.00	0.00	135,928.00
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	336,811.00	0.00	336,811.00
15-131-00	Accum Depn>Leasehold Improvements	(53,906.00)	0.00	(53,906.00)
Subtotal [B4]	Leasehold Improvements	282,905.00	0.00	282,905.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	20,214.00	0.00	20,214.00
14-133-00	Fixed Assets>Medical Equipment	13,249.00	0.00	13,249.00
14-134-00	Fixed Assets>Computer Hardware	40,016.00	0.00	40,016.00
14-135-00	Fixed Assets>Computer Software	6,755.00	0.00	6,755.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	887.00	0.00	887.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(9,190.00)	0.00	(9,190.00)
15-133-00	Accum Depn>Medical Equipment	(7,414.00)	0.00	(7,414.00)
15-134-00	Accum Depn>Computer Hardware	(30,226.00)	0.00	(30,226.00)
15-135-00	Accum Depn>Computer Software	(5,509.00)	0.00	(5,509.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(29,979.00)	0.00	(29,979.00)
15-305-00	Accum Depn>Sales Use Tax	(453.00)	0.00	(453.00)
Subtotal [B6]	Movable Equipment	15,200.00	0.00	15,200.00

Subgroup : [D1]	Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	15,800.00	0.00	15,800.00
Subtotal [D1]	Deferred Deposits	15,800.00	0.00	15,800.00
Subgroup : [D3]	Organization Expense			
17-000-00	Deferred Financing Costs	34,814.00	0.00	34,814.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(31,332.00)	0.00	(31,332.00)
Subtotal [D3]	Organization Expense	3,482.00	0.00	3,482.00
Subgroup : [D4]	Goodwill			
16-000-00	Goodwill	635,204.00	0.00	635,204.00
Subtotal [D4]	Goodwill	635,204.00	0.00	635,204.00
Subgroup : [D6]	Loans to Owners or Related Parties			
27-000-89	Due To/(From)>Prospect	4,468.00	0.00	4,468.00
27-316-00	Due To/(From)>Fairview at Greenwich	221.00	0.00	221.00
27-317-00	Due To/(From)>Fairview Management	525.00	0.00	525.00
27-400-00	Due to/(from)>Eli Mirlis	83,210.00	0.00	83,210.00
Subtotal [D6]	Loans to Owners or Related Parties	88,424.00	0.00	88,424.00
Subgroup : [D7]	Other Assets			
13-127-00	Due From>Old Owner	10,360.00	0.00	10,360.00
27-000-82	Due To/(From)>Saugus	328.00	0.00	328.00
27-000-93	Due To/(From)>RC Holdings	1,609,723.00	0.00	1,609,723.00
27-111-00	Due To/(From)>Medicaid	101,875.00	0.00	101,875.00
27-172-00	Due To/(From)>Vendor	8,191.00	0.00	8,191.00
27-174-00	Due To/(From)>Other L&E	11,354.00	0.00	11,354.00
27-314-00	Due To/(From)>RFMS	1,410.00	0.00	1,410.00
Subtotal [D7]	Other Assets	1,743,241.00	0.00	1,743,241.00
Total [31-32]	Assets	5,447,710.00	0.00	5,447,710.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade A/P			
20-000-00	Accounts Payable	(1,080,374.00)	0.00	(1,080,374.00)
21-149-00	Other Current Payables>Misc. PR Deduction	1,612.00	0.00	1,612.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(1,612.00)	0.00	(1,612.00)
21-150-00	Other Current Payables>Union Dues W/H	(1,911.00)	0.00	(1,911.00)
21-350-00	Other Current Payables>Resident Funds	(69,011.00)	0.00	(69,011.00)
21-354-00	Other Current Payables>DTF RFMS	(1,140.00)	0.00	(1,140.00)
21-600-00	Other Current Payables>Disputed AP	(15,395.00)	0.00	(15,395.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(34.00)	0.00	(34.00)
Subtotal [A1]	Trade A/P	(1,167,865.00)	0.00	(1,167,865.00)
Subgroup : [A2]	Notes Payable (Current)			
22-000-34	Note Payable>PPP Loan>COVID19	(983,200.00)	0.00	(983,200.00)
Subtotal [A2]	Notes Payable (Current)	(983,200.00)	0.00	(983,200.00)
Subgroup : [A4]	Accrued Payroll			
23-157-00	Accrued Expenses>PTO	(165,087.00)	0.00	(165,087.00)
Subtotal [A4]	Accrued Payroll	(165,087.00)	0.00	(165,087.00)
Subgroup : [A7]	Medicare Final Settlement Payable			
27-102-00	Due To/(From)>Medicare A	(3,798.00)	0.00	(3,798.00)
Subtotal [A7]	Medicare Final Settlement Payable	(3,798.00)	0.00	(3,798.00)
Subgroup : [A12]	Other Current Liabilities			
24-000-00	Accrued Expenses	(126,143.00)	0.00	(126,143.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(4,352.00)	0.00	(4,352.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	7,661.00	0.00	7,661.00
24-162-00	Accrued Expenses>Insurance - General Liability & Otl	(14,762.00)	0.00	(14,762.00)
24-285-00	Accrued Expenses>Year End Adjustments	(2,175.00)	0.00	(2,175.00)
24-881-00	Accrued Expenses>Workers Comp	(99,057.00)	0.00	(99,057.00)
24-882-00	Accrued Expenses>Health Insurance	(107,380.00)	0.00	(107,380.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(648,424.00)	0.00	(648,424.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	(379,449.00)	0.00	(379,449.00)
Subtotal [A12]	Other Current Liabilities	(1,374,081.00)	0.00	(1,374,081.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-87	Due To/(From)>Torrington	(4,594.00)	0.00	(4,594.00)
27-000-88	Due To/(From)>New Haven	(9,046.00)	0.00	(9,046.00)
27-000-91	Due To/(From)>Waterbury	(35,365.00)	0.00	(35,365.00)

27-000-92	Due To/(From)>Regal Care Management Group	871,279.00	0.00	871,279.00
27-000-96	Due To/(From)>New London	(6,446.00)	0.00	(6,446.00)
27-152-00	Due To/(From)>Employee	(10,630.00)	0.00	(10,630.00)
27-257-00	Due To/(From)>Employee Physicals	(2,279.00)	0.00	(2,279.00)
27-315-00	Due To/(From)>Fairview at Southport	(46.00)	0.00	(46.00)
28-127-00	Due To>Old Owner	17,918.00	0.00	17,918.00
Subtotal [B3]	Loans from Owners or Related Parties	820,791.00	0.00	820,791.00
Subgroup : [B4]	Other Long-Term Liabilities			
27-000-40	Due To/(From)>Salmon Brook	(877.00)	0.00	(877.00)
27-000-41	Due To/(From)>Sky View	(2,446.00)	0.00	(2,446.00)
27-000-77	Due To/(From)>TSM Holdings	(1,514.00)	0.00	(1,514.00)
27-000-78	Due To/(From)>Maplewood	(9,679.00)	0.00	(9,679.00)
27-000-83	Due To/(From)>Twin Oaks	(23,477.00)	0.00	(23,477.00)
27-000-95	Due To/(From)>Norwich	(1,964.00)	0.00	(1,964.00)
27-105-00	Due To/(From)>HMO	(2,692.00)	0.00	(2,692.00)
27-112-00	Due To/(From)>Income	(5,895.00)	0.00	(5,895.00)
27-169-00	Due To/(From)>Regal Realty	(1,222,808.00)	0.00	(1,222,808.00)
27-199-00	Due To>Patient Spend Down	(27,132.00)	0.00	(27,132.00)
Subtotal [B4]	Other Long-Term Liabilities	(1,298,484.00)	0.00	(1,298,484.00)
Total [33-34]	Liabilities	(4,171,724.00)	0.00	(4,171,724.00)
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-000-86	Partner's Equity>All Partners>Capital Draws	2,471.00	0.00	2,471.00
Subtotal [B1]	Owner's Capital	2,471.00	0.00	2,471.00
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	(113,655.00)	0.00	(113,655.00)
Subtotal [B5]	Cumulated Earnings	(113,655.00)	0.00	(113,655.00)
Total [35]	Equity	(111,184.00)	0.00	(111,184.00)
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00



Provider Name: RegalCare at West Haven, LLC
Provider Number: 000010926
Period Ended: 9/30/20

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: