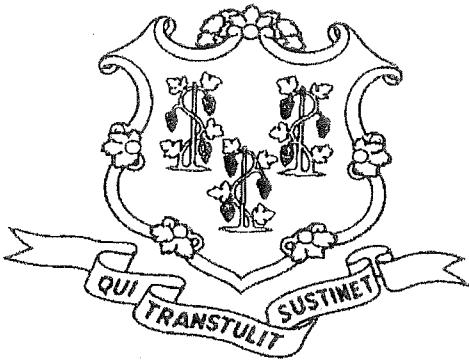


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) RegalCare at West Haven, LLC				
Address (No. & Street, City, State, Zip Code) 310 Terrace Avenue, West Haven, CT 06516				
Type of Facility				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)		
Report for Year Beginning 10/1/2018		Report for Year Ending 9/30/2019		

License Numbers:	CCNH 2355	RHNS	(Specify)	Medicare Provider 07-5201
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Medicaid Provider Numbers:	CCNH 000010926	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for RegalCare at West Haven, LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Reuven Fischer			Printed Name (Owner) See Page 3	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public				

(Notary Seal)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-1A Rev. 6/95

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 RegalCare at West Haven, LLC	Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 310 Terrace Avenue, West Haven, CT 06516			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/17/2019	
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. 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 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) RegalCare at West Haven, LLC		Address (No. & Street, City, State, Zip) 310 Terrace Avenue, West Haven, CT 06516	
License Numbers: Type of Facility (Check appropriate box(es))	CCNH 2355	RHNS <input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	(Specify) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> 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 N/A		License No.:	

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General Information and Questionnaire
Partners/Members

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page of 3 37
Legal Name of Partnership/LLC RegalCare OP Holding Company, LLC	Business Address 5 Barlow Road, Edison, NJ 08817		State(s) and/or Town(s) in Which Registered NJ
Name of Partners/Members Eliyahu Mirlis	Business Address 5 Barlow Road, Edison, NJ 08817	Title Member	% Owned 98
Corinne Debacco	519 Cedar Ridge Dr, Glastonbury, CT 06033	Member	2

General Information and Questionnaire
Corporate Owners

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page of 3A 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			

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page of 3B 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input checked="" type="radio"/> Yes <input type="radio"/> 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?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Line of Credit Interest	Pg 27 / Line 12D	65,107	65,107
RegalCare Rehab	26 Firemens Memorial Drive, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Pg 13 / Line B5a	251,381	251,381
RegalCare Rehab	26 Firemens Memorial Drive, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg 13 / Line B9a	99,664	99,664
RegalCare Rehab	26 Firemens Memorial Drive, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg 13 / Line B10a	204,914	204,914
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp	Pg 15 / Line 1a1	233,383	233,383
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15 / Line 1a5	718,685	718,685
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg 27 / Line 14a	5,633	5,633
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Pg 27 / Line 14c3	59,230	59,230
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire

Accounting Basis

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Advisory Services / Cost Report Preparation	\$ 9,519
2 Monthly retainer	\$ 2,991
3	\$
4	\$
	Charge for Services Provided \$ 12,510

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Yifat Schnur Esquire LLC 2 Donahue, Durham & Noonan, P.C. 3 American Arbitration Association 4 Murtha Cullina LLP 5 See Attached	Telephone Number 347-268-5347 203-458-9168 215-732-5002 860-240-6000 Various
---	---

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

1 22 Prescott St, Edison, NJ 08817
2 741 Boston Post Rd, Guilford, CT 06437
3 230 S Broad St, Fl 12, Philadelphia, PA 19178
4 185 Asylum St, Hartford, CT 06103
5 Various

Services Provided by This Firm (*describe fully*)

1 District of CT Matters / Settlements (\$57 Disallowed on Pg 28)	\$ 502
2 Court Case with New England Health (\$1,328 Disallowed on Pg 28)	\$ 2,609
3 Initail Administrative Fee	\$ 275
4 Settlement with CT Gas / General Healthcare Regulatory (\$2,507 Disallowed on Pg 28)	\$ 6,110
5 Various (\$4,160 Disallowed on Pg 28)	\$ 4,160
	Charge for Services Provided \$ 13,656

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

Yes No Page 15, Line 1e

State of Connecticut

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General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1 CNH Finance		203-742-3057		
2 Allscripts		732-650-2891		
3 Treasurer State of CT		860-702-3000		
4 Probate Court West Haven		203-937-3552		
Address (No. & Street, City, State, Zip Code)				
1 2 Greenwich Plaza, Greenwich, CT 06830				
2 1 Ethel Rd, Edison, NJ 08817				
3 55 Elm St Ste 3, Hartford, CT 06106				
4 355 Main St, West Haven, CT 06516				
Services Provided by This Firm (<i>describe fully</i>)				
1 LOC Financing (Disallowed on Pg 28)		\$ 1,689		
2 Collections Fees (Disallowed on Pg 28)		\$ 546		
3 Conservatorship / State Marshal (Disallowed on Pg 28)		\$ 1,875		
4 Conservatorship (Disallowed on Pg 28)		\$ 50		
		Charge for Services Provided		
		\$ 4,160		

Schedule of Resident Statistics

Name of Facility RegalCare at West Haven, LLC			License No. 2355				Report for Year Ended 9/30/2019				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30					
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)		
1. Certified Bed Capacity					98	98			98	98				
A. On last day of PREVIOUS report period	98	98												
B. On last day of THIS report period	98	98			98	98			98	98				
2. Number of Residents					96	96			89	89				
A. As of midnight of PREVIOUS report period	96	96												
B. As of midnight of THIS report period	91	91			89	89			91	91				
3. Total Number of Days Care Provided During Period					3,012	3,012			1,048	1,048				
A. Medicare	4,060	4,060												
B. Medicaid (Conn.)	26,634	26,634			19,991	19,991			6,643	6,643				
C. Medicaid (other states)														
D. Private Pay	798	798			789	789			9	9				
E. State SSI for RCH														
F. Other (Specify) HMO & Private Insurance	2,005	2,005			1,447	1,447			558	558				
G. Total Care Days During Period (3A thru F)	33,497	33,497			25,239	25,239			8,258	8,258				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					391	391			161	161				
A. Medicaid Bed Reserve Days	552	552												
B. Other Bed Reserve Days	12	12			12	12								
5. Total Resident Days (3G + 4A + 4B)	34,061	34,061			25,642	25,642			8,419	8,419				

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

Change in Resident Days			CCNH	RHNS	(Specify)
1st change					
2nd change					
3rd change					
4th change					

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	73		8				
Per Diem Rate								
a. One bed rm.	Various	253.69		422.00				
b. Two bed rms.	Various	253.69		380.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	4,605	4,605
B. Medicaid (Exclusive of Part B)		
1. Maintenance Treatments	171	171
2. Restorative Treatments	1,544	1,544
C. Other	8,790	8,790
D. Total Physical Therapy Treatments	15,110	15,110

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	933	933
B. Medicaid (Exclusive of Part B)		
1. Maintenance Treatments	53	53
2. Restorative Treatments	473	473
C. Other	1,444	1,444
D. Total Speech Therapy Treatments	2,903	2,903

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,510	2,510
B. Medicaid (Exclusive of Part B)		
1. Maintenance Treatments	122	122
2. Restorative Treatments	1,099	1,099
C. Other	8,501	8,501
D. Total Occupational Therapy Treatments	12,232	12,232

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	63,392	1,829			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	150,151	10,811			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor	55,490	2,046			
c. Dietary Workers	397,194	20,603			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	278,208	13,570			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	59,708	2,046			
b. Other Maintenance Workers	32,744	1,973			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	89,181	4,109			
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	225,488	4,100			
b. RN					
1. Direct Care	372,807	7,508			
2. Administrative**	410,820	16,241			
c. LPN					
1. Direct Care	899,094	27,166			
2. Administrative**					
d. Aides and Attendants	1,479,541	61,721			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	89,353	3,842			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
4. Other (Specify)					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	54,738	2,092			
n. Marketing	30,371	2,046			
o. Other (Specify)					
See Attached Schedule	98,864	4,131			
<i>A-13. Total Salary Expenditures</i>	4,787,144	185,834			

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility RegalCare at West Haven, LLC				License No. 2355		Report for Year Ended 9/30/2019			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Corinne Dibacco	71,696			Non Discriminatory	Nursing Administrator	499	A12b2	RegalCare at New Haven	583	83,812
								RegalCare at Torrington	499	71,696
								RegalCare at Waterbury	499	71,696
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

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**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 9/30/2019			Page 12	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Reuven Fischer	63,392			Non Discriminatory	Administrator	1,829	A2			
Section IV - Assistant Administrators										

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

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

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	2355	9/30/2019		13	37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
*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	5,560	146			
3. Pharmacist	10,631	Monthly Fee			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	251,381	3,778			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	36,000	144			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	99,664	726			
b. Other					
10. Occupational Therapist					
a. Resident Care	204,914	3,058			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	36,553	751			
2. Administrative***					
b. LPN					
1. Direct Care	112,958	2,465			
2. Administrative***					
c. Aides	10,307	404			
d. Other					
12. Other (Specify) See Attached Schedule	38,216	119			
B-13 Total Fees Paid in Lieu of Salaries	806,184	11,591			

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

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

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

Report of Expenditures

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

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-15 Rev. 9/2018

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019		Page 15	of 37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 233,383	233,383			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 438,093	438,093			
5. Health Insurance	\$ 718,685	718,685			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 249,269	249,269			
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 34,158	34,158			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 12,510	12,510			
e. Legal (Services should be fully described on Page 7)	\$ 13,656	13,656			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 18,360	18,360			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 10,838	10,838			
2. Cellular Phones	\$ 1,468	1,468			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$ 250	250			
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 612,041	612,041			
Subtotal	\$ 2,342,711	2,342,711			

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Employee Benefits Expense>Training Fund>Union	\$ 31,569		
Employee Benefits Expense>Background Checks	2,547		
720 Tax Form	42		
Total	\$ 34,158	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	2,342,711	2,342,711		
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 9,228	9,228			
2. Holiday Parties for Staff	\$ 1,343	1,343			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 5,661	5,661			
5. Education Expenses Related to Seminars and Conventions	\$ 3,217	3,217			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
ii. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,264	1,264			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 10,705	10,705			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,396	1,396			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 300	300			
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>)	\$ 268,940	268,940			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 161,017	161,017			
C-14 Total Administrative & General Expenditures	\$ 2,805,782	2,805,782			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising (Disallowed on Pg 28)	\$ 10,705		
Total Other Advertising	\$ 10,705	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses	\$ 960		
Late Fees (Disallowed on Pg 28)	41,683		
Bank Fees (\$30,817 Disallowed on Pg 28)	47,253		
Prior Period Adjustments (Disallowed on Pg 28)	44,063		
Employee Food (Disallowed on Pg 28)	1,877		
Employee Relations (Disallowed on Pg 28)	2,181		
Discriminatory Bonus (Disallowed on Pg 28)	23,000		
Total Other Administrative and General	\$ 161,017	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019		Page 18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 249,865	249,865		
2. Non-Food Supplies	\$ 14,608	14,608		
3. Other (Specify) _____	\$			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$			
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 264,473	264,473		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks provided to employees included in 2D?) at monthly staff meetings, board meetings) <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$ 110,383	110,383			
c. Other (<i>Specify</i>) Laundry Supplies	\$ 2,397	2,397			
3D. Total Laundry Expenditures (3a + b + c)	\$ 112,780	112,780			
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 RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019		Page 20	of 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>) Housekeeping Supplies	\$	20,373	20,373		
4D. Total Housekeeping Expenditures (4a + b + c)	\$	20,373	20,373		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from ·Medwiz	\$	173,140	173,140		
b. Medicine Cabinet Drugs	\$	11,515	11,515		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	6,785	6,785		
f. X-rays and Related Radiological Procedures***	\$	10,377	10,377		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	22,990	22,990		
i. Recreation	\$	13,148	13,148		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	185,098	185,098		
5M. Total Resident Care Expenditures (5a - 5j)	\$	423,053	423,053		

* 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

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

Name of Facility RegalCare at West Haven, LLC				License No. 2355	Report for Year Ended 9/30/2019				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
LTC Consulting Services	7 Randolph Road, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	163,550				16 m11
Carettech Group	1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	24,000				16 m11
Unitex	100 Turnpike Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	86,619				19 3b
Med-Apparel Services	35 Washington St, Perth Amboy, NJ 08861	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	21,381				19 3b
All American Waste, LLC	PO Box 630 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	23,056				22 6f
Calixto Landscaping	298 Third Ave Fl 2, West Haven, CT 06516	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lansdscaping / Snow Removal	15,840				22 6f
On-Time IT Solutions, Inc.	407b Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	15,898				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 RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 8,414	8,414				
b. Heat	\$ 52,011	52,011				
c. Light & Power	\$ 73,016	73,016				
d. Water	\$ 47,264	47,264				
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$ 53,811	53,811				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 234,516	234,516				
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 11,942	11,942				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 11,942	11,942				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$ 6,963	6,963				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 7,070	7,070				
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 14,033	14,033				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 27,970	27,970				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 75,949	75,949				
c. Personal property taxes	\$ 2,439	2,439				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 132,333	132,333				

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

Schedule of Other Repairs and Maintenance

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

****Ties to Page 24, Line C2**

Amortization Schedule*

Name of Facility RegalCare at West Haven, LLC			License No. 2355		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Deferred Financing Costs			5 Years	34,818	17,407	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	Various	84,463	12,918	S/L	Varou	6,233	
2. Disposals (attach schedule)				(4,845)	(4,779)				
3. Acquired during this report period (attach schedule)	Var	Var	Various	8,488		S/L	Varou	837	
C-4. Subtotal									7,070
D. Total Amortization									14,033

* 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	NBV	
LEASEHOLD IMPROVEMENTS													
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	276	138	414	138	552	831	
Leasehold Imp.	Flooring, Great, baseboard, telephone cord	4/1/2016	S/L	15	669	45	90	45	45	180	489	489	
Leasehold Imp.	Paint materials	5/1/2016	S/L	15	556	37	74	37	111	37	148	408	
Leasehold Imp.	Room renovation materials	5/1/2016	S/L	15	529	35	70	35	105	35	140	389	
Leasehold Imp.	Wiring for service feeders	8/1/2016	S/L	20	4,786	239	478	239	717	239	956	3,830	
Leasehold Imp.	Tile Flooring	8/1/2016	S/L	20	37,879	1,894	3,788	1,894	5,682	1,894	7,376	30,403	
TOTAL LEASEHOLD IMPROVEMENTS 16					45,802	2,388	4,776	2,388	7,164	2,388	9,552	36,250	
Leasehold Imp.	Glass Door	11/1/2016	S/L	10	4,705	471	471	471	942	471	1,413	3,292	
Leasehold Imp.	Carpeting	2/1/2017	S/L	5	1,656	331	331	331	662	331	993	663	
Leasehold Imp.	New Door & Lock Set	4/1/2017	S/L	10	1,229	123	123	123	246	123	369	860	
Leasehold Imp.	Glass Door	6/1/2017	S/L	10	3,380	338	338	338	676	338	1,014	2,366	
Leasehold Imp.	Boiler Room Repair	6/1/2017	S/L	20	1,455	73	73	73	146	73	219	1,236	
Leasehold Imp.	Replace Concrete Ramp	7/1/2017	S/L	20	10,000	500	500	500	1,800	500	1,500	8,500	
Leasehold Imp.	Boiler Room Repair	8/1/2017	S/L	20	1,455	73	73	73	146	73	219	1,236	
TOTAL LEASEHOLD IMPROVEMENTS 2017					23,880	1,909	1,909	1,909	3,818	1,909	5,727	18,153	
Leasehold Imp.	Tull Brothers, Inc Kitchen Door	1/1/2018	S/L	10	1,088	-	-	109	109	109	218	870	
Leasehold Imp.	Tyco SimplexGrinnell-PVC conduit	3/1/2018	S/L	7	8,663	-	-	1,238	1,238	1,238	2,476	6,187	
Leasehold Imp.	The Sherwin Williams-paint job for kitchen and resident rooms	4/1/2018	S/L	7	553	-	-	79	79	79	158	395	
Leasehold Imp.	Connecticut Fire Protection-replace dry heads in walk in coolers and relocate heads in b	6/1/2018	S/L	10	930	-	-	93	93	93	186	744	
Leasehold Imp.	H&E Enterpriz	7/1/2018	S/L	7	1,450	-	-	207	207	207	414	1,036	
Leasehold Imp.	American Rooter-water jet outlet	7/1/2018	S/L	10	1,170	-	-	117	117	117	234	936	
Leasehold Imp.	American Rooter-water jet outlet	9/1/2018	S/L	10	927	-	-	93	93	93	186	741	
TOTAL LEASEHOLD IMPROVEMENTS 2018					14,781	-	-	1,936	1,936	1,936	3,872	10,909	
Leasehold Imp.	replace flooring in head nurse office	10/8/2018	S/L	10	1,000	-	-	-	-	100	100	900	
Leasehold Imp.	rear hand rails	10/8/2018	S/L	15	500	-	-	-	-	33	33	467	
Leasehold Imp.	Replacement of Bathroom Wall and faucet	10/26/2018	S/L	10	669	-	-	-	-	67	67	602	
Leasehold Imp.	Amazon L1I Improvement Items (Further Detail to be Provided Upon Audit	10/26/2018	S/L	15	1,120	-	-	-	-	75	75	1,045	
Leasehold Imp.	VENTILATION PLATES, EXHAUST FANS CLEANING	10/29/2018	S/L	10	601	-	-	-	-	60	60	541	
Leasehold Imp.	semi electrical panels, switch gear and generator transfer switch, reports with infrared pic	10/29/2018	S/L	5	1,054	-	-	-	-	213	213	851	
Leasehold Imp.	Flooring	11/13/2018	S/L	10	890	-	-	-	-	89	89	801	
Leasehold Imp.	drain pipe replacement	11/13/2018	S/L	10	709	-	-	-	-	70	70	630	
Leasehold Imp.	hand rails	11/13/2018	S/L	15	535	-	-	-	-	36	36	499	
Leasehold Imp.	Furnish and install 5 insulation units	3/8/2019	S/L	15	1,409	-	-	-	-	94	94	1,315	
Disposals													
Leasehold Imp.	replace dry heads in walk in coolers and relocate heads in bathroom storage area	10/1/2018			(480)	-	-	-	-	-	(414)	(66)	
Leasehold Imp.	Generic Leasehold Disposal	9/23/2019			(4,365)	-	-	-	-	-	(4,365)	-	
TOTAL LEASEHOLD IMPROVEMENTS 2019					3,643	-	-	-	-	837	(3,942)	7,585	
TOTAL LEASEHOLD IMPROVEMENTS					88,106	4,297	6,685	6,233	12,918	7,070	15,209	72,897	
MOVABLE EQUIPMENT													
PFRE	ID Card Printer	4/1/2016	S/L	5	1,244	249	498	249	747	249	996	248	
PFRE	Commercial conveyor toasting system	4/1/2016	S/L	10	619	62	124	62	186	62	248	371	
PFRE	Plate warmer	8/1/2016	S/L	10	1,982	198	396	198	594	198	792	1,190	
PFRE	Ice Machine Cuber	9/1/2016	S/L	10	2,096	210	420	210	630	210	840	1,256	
Medical Equipment	Palicut filter / 660lb filter scale	7/1/2016	S/L	10	2,749	275	550	275	825	275	1,100	1,649	
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	
Computer Hardware	5 Lenovo Computer	4/1/2016	S/L	5	2,707	541	1,082	541	1,623	541	2,164	543	
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	2,062	
Computer Hardware	Apple Macbook Pro	9/1/2016	S/L	3	1,577	526	1,052	525	1,577	526	1,577	-	
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	350	175	525	175	700	177	
Computer Software	Microsoft Office Pro (8)	3/1/2016	S/L	3	1,752	584	1,168	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	-	
Computer Software	Sonicwall anti-virus	4/1/2016	S/L	3	589	392	196	392	588	1	589	-	
Capital Lease	E-Copiers (Total - 6)	3/1/2016	S/L	3	16,850	5,617	11,234	5,616	16,850	5,617	16,850	-	
TOTAL MOVABLE EQUIPMENT 2016					56,072	13,385	26,770	13,383	40,153	6,098	46,251	9,821	
PFRE	Mat Table	2/1/2017	S/L	15	3,599	240	240	240	480	240	720	2,879	
Medical Equipment	Hill-Low Motor & Electric Bed Grid	14/1/2017	S/L	12	2,291	191	191	191	382	191	573	1,718	
Medical Equipment	Alert Hand Tag Tester	3/1/2017	S/L	5	559	112	112	112	224	112	336	223	
Medical Equipment	Mattress	6/1/2017	S/L	10	808	81	81	81	162	81	243	565	
Medical Equipment	Alert Hand Tag Tester	8/1/2017	S/L	5	1,371	274	274	274	548	274	822	549	
Computer Hardware	Churnbook, Notebook, Laptop, HP Processor, Printer, Desktop	6/1/2017	S/L	5	7,515	1,503	1,503	1,503	3,006	1,503	4,509	3,006	
Computer Software	Gateway Security Bundle	3/1/2017	S/L	3	1,000	333	333	333	666	333	999	1	
Computer Software	Gateway Security Bundle	4/1/2017	S/L	3	1,000	333	333	333	666	333	999	1	
Computer Software	Gateway Security Bundle	5/1/2017	S/L	3	1,000	333	333	333	666	333	999	1	
Sales Use Tax	E-Copiers (Total - 6)=Sales Use Tax	9/30/2017	S/L	3	329	110	110	110	220	109	329	-	
Sales Use Tax	Gateway Security Bundle=Sales Use Tax	4/30/2017	S/L	3	190	63	63	63	126	63	189	-	
TOTAL MOVABLE EQUIPMENT 2017					19,662	3,573	3,573	3,573	7,146	3,572	10,718	8,944	
FFRE	Amex CCA-PC Richard & Son-Tvs	6/1/2018	S/L	5	571	-	-	114	114	114	228	343	
FFRE	Glen Goulet-PC Richard & Son-AC Units	8/1/2018	S/L	10	542	-	-	54	54	54	104	434	
Medical Equipment	US Direct Distributors-mattresses	2/1/2018	S/L	10	945	-	-	95	95	95	190	755	
Medical Equipment	Allstate Medical - mattresses	5/1/2018	S/L	10	629	-	-	63	63	63	126	503	
Capital Lease	Copiers	7/1/2018	S/L	3	23,307	-	-	7,769	7,769	-	7,769	15,538	
Capital Lease	Copiers	9/1/2018	S/L	3	(389)	-	-	(130)	(130)	-	(130)	(259)	
TOTAL MOBILE EQUIPMENT 2018					25,605	-	-	-	7,965	7,965	326	8,291	17,314

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	NBV	
FF&E	Food slicer	1/1/2018	\$L	10	1,027	-	-	-	-	103	103	924	
FF&E	AC Units	7/31/2019	\$L	10	598	-	-	-	-	60	60	536	
FF&E	AC Units	7/31/2019	\$L	10	744	-	-	-	-	74	74	670	
Medical Equipment	2 meal-time mattress systems	5/15/2019	\$L	10	622	-	-	-	-	62	62	560	
Medical Equipment	specialized mattresses	8/1/2019	\$L	10	627	-	-	-	-	63	63	564	
Medical Equipment	dring shredder head	8/5/2019	\$L	10	696	-	-	-	-	70	70	626	
Computer Hardware	New Wifi system	4/8/2019	\$L	3	4,250	-	-	-	-	1,417	1,417	2,833	
Sales Use Tax	Food slicer - sales use tax	12/1/2018	\$L	10	65	-	-	-	-	7	7	58	
Sales Use Tax	New Wifi system - Sales use tax	5/1/2019	\$L	3	270	-	-	-	-	90	90	180	
TOTAL MOBILE EQUIPMENT 2019					8,897					1,946	1,946	6,951	
MOVABLE EQUIPMENT DISPOSALS 2019													
Capital Lease	Disposal of Copier	12/31/2018	\$L		(22,918)	-	-	-	-	(7,639)	(7,639)	(15,279)	
TOTAL MOBILE EQUIPMENT					87,318	16,958	30,343	24,921	55,264	11,942	59,567	27,751	
TOTAL ASSETS					175,424	21,255	37,028	31,154	68,182	19,012	74,776	100,648	
TOTAL ASSETS PER CR SCHEDULE					175,424	21,255	37,028	31,154	68,182	19,012	74,776	100,648	
TOTAL ASSETS PER TRIAL BALANCE					175,424	21,255	37,028	31,154	68,182	19,012	74,776	100,648	
VARIANCE					2	21,255	37,028	31,154	68,182	(13,164)	(21,301)	21,303	
VARIANCE DETAIL													
(ADJ) CIP						0							
ROUNDING						*							
REVISED VARIANCE						2,00	21,255	37,028	31,154	68,182	(13,164)	(21,301)	21,303

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

(21,303)
13,164

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

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	27,970

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.

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page	of
					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 9/30/2019			Page 27	of 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) Loan / LOC / Other Various Late Payment		\$	132,303	132,303		
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	132,303	132,303		
14. Insurance						
a. Insurance on Property (buildings only)		\$	5,633	5,633		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	59,230	59,230		
General / EPLI / Surety Bond						
14d. Total Insurance Expenditures (14a + b + c)		\$	64,863	64,863		
15. Total All Expenditures (A-13 thru C-14)		\$	9,783,804	9,783,804		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2355	9/30/2019		28 37
			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	\$	30,371	30,371
Page 13 - Professional Fees						
5.			Resident Care Physicians **	\$		
6.	13	B10a	Occupational Therapy	\$	204,914	204,914
7.			Other - See attached Schedule	\$	38,216	38,216
Pages 15 & 16 - Administrative and General						
8.			Discriminatory Benefits	\$		
9.			Bad Debts	\$		
10.			Accounting	\$		
10a.	15	10	Legal	\$	8,052	8,052
11.			Telephone	\$		
12.	15	h2	Cellular Telephone	\$	28	28
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 *	\$	10,705	10,705
19.			Income Tax / Corporate Business Tax	\$		
20.			Fund Raising / Contributions	\$		
21.			Unallowable Management Fees	\$		
22.			Barber and Beauty	\$		
23.			Other - See attached Schedule	\$	150,960	150,960
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)			\$	443,246	443,246	

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 30,371		
Total Other Salaries Adjustment			\$ 30,371	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 36,251		
13	B12o	Animal Assisted Therapy Services	1,375		
13	B12o	Respiratory Therapist	590		
Total Other Fees Adjustments			\$ 38,216	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Routine Bank Fees	\$ 30,817		
16	m13	Late Fees	41,683		
16	m13	Prior Period Adjustment	44,063		
16	m13	Employee Food	1,877		
16	m13	Employee Relations	2,181		
16	m13	Discriminatory Bonus	23,000		
15	Var	Benefits Associated with Marketing Salary	7,339		
Total Other A&G Adjustments			\$ 150,960	\$ -	\$ -

RegalCare at West Haven, LLC
September 30, 2019
Benefits Disallowance

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	30,371	Page 10
Total Salaries	4,787,144	TB Linked
Percent to Total Salaries	0.63%	

Total Benefits (Pg 15, Line 1a3 - 1a6)	1,156,778	TB Linked
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Marketing Benefits Disallowed	7,339	Page 28 attachment
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RegalCare at West Haven, LLC
Disallowance Schedule for Cell Phones
September 30, 2019

Pg. 28c

	<u>Amount</u>
Total Cell Phone Expense	1,468 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Allowable Per Year	<u>1,440</u>
Percentage of Year (365 Days / 365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,440
 Disallowed Cell Phone (Page 28, Line 12)	 <u><u>\$ 28</u></u>

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

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2355	9/30/2019		29 37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 443,246	443,246	
Page 20 - Resident Care Supplies***						
27.	20	5a2	Prescription Drugs	\$ 173,140	173,140	
28.			Ambulance/Limousine	\$		
29.	20	5f	X-rays, etc	\$ 10,377	10,377	
30.	20	5h	Laboratory	\$ 22,990	22,990	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 6,785	6,785	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 78,713	78,713	
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	\$ 6,963	6,963	
Page 27 - Insurance						
40.			Mortgage Insurance	\$		
41.			Property Insurance	\$		
Other - Miscellaneous						
42.			Other - Indirect	\$		
43.			Interest Income on Account Rec.	\$		
44.			Other - Miscellaneous Administrative	\$		
45.			Management Fees Direct	\$		
46.			Management Fees Indirect	\$		
47.			Other - Direct	\$ 115,588	115,588	
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)				\$ 857,802	857,802	

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

Schedule of Other Ancillary Costs

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Total Other Adjustments \$ - \$ - \$ -

age 29

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref **Line Ref** **Description** **CCNH** **RHNS** **(Specify)**

Schedule of Other - Direct Adjustments

Attachment Page 29

Schedule of Unallowable Building Interest

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

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 8,999 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>\$ 5,399</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 30	of 37
		Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$	6,656,285	6,656,285			
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$	2,414,873	2,414,873			
b. Medicare Room and Board Contractual Allowance **	\$	(43,460)	(43,460)			
4. a. Private-Pay Residents and Other	\$	898,028	898,028			
b. Private-Pay Room and Board Contractual Allowance **	\$	(580)	(580)			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$	163,068	163,068			
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(163,068)	(163,068)			
c. Prescription Drugs - Non-Medicare	\$	38	38			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(38)	(38)			
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	\$	379,777	379,777			
b. Physical Therapy - Medicare Contractual Allowance **	\$	(257,103)	(257,103)			
c. Physical Therapy - Non-Medicare	\$	93,560	93,560			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(92,153)	(92,153)			
4. a. Speech Therapy - Medicare	\$	205,923	205,923			
b. Speech Therapy - Medicare Contractual Allowance **	\$	(124,845)	(124,845)			
c. Speech Therapy - Non-Medicare	\$	62,928	62,928			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(59,692)	(59,692)			
5. a. Occupational Therapy - Medicare	\$	309,949	309,949			
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(244,748)	(244,748)			
c. Occupational Therapy - Non-Medicare	\$	65,675	65,675			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(60,142)	(60,142)			
6. a. Other (<i>Specify</i>) - Medicare	\$	1,543	1,543			
b. Other (<i>Specify</i>) - Non-Medicare	\$	(139,813)	(139,813)			
III. Total Resident Revenue (Section I. thru Section II.)	\$	10,066,005	10,066,005			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$	3	3			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$	2,251	2,251			
V. Total Other Revenue (I thru 8)	\$	2,254	2,254			
VI. Total All Revenue (III +V)	\$	10,068,259	10,068,259			

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Lab Rev>Medicare A	\$ 2,061		
30 II 6a	Lab Rev>Medicare A>C/A	(2,061)		
30 II 6a	Other Ancillary Rev>Medicare B	2,157		
30 II 6a	Revenue Adjustments>Medicare A	(614)		
Total Other Resident Revenue - Medicare		\$ 1,543	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Other Ancillary Revenue>Private	\$ 2,824		
30 II 6b	Other Ancillary Rev>HMO	49		
30 II 6b	Other Ancillary Rev>Medicaid	49		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	(49)		
30 II 6b	Revenue Adjustments>Medicaid	(142,686)		
Total Other Resident Revenue		\$ (139,813)	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 JV 5	Other Rev>Interest	N/A	\$ 3		
Total Interest Income		\$ 3	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Dakota Class Action Lawsuit Revenue (No CY Expense)	\$ 600		
30 IV 8	Medical Records Revenue (Disallowed on Pg 29a)	451		
30 IV 8	Clinical Consultants Refund of PY Expense (No CY Expense)	1,200		
Total Other Revenue		\$ 2,251	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(70,516)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,618,765
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	143,608
a. _____				
b. _____				
c. _____				
d. See Schedule		143,608		
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)			\$	1,691,857
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	88,106	\$	72,897
	Accum. Depreciation	15,209	Net	
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
6. Movable Equipment	*Historical Cost	87,318	\$	27,751
	Accum. Depreciation	59,567	Net	
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(21,303)
F/S vs C/R NBV		(21,303)		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	79,345

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

(Carry Total forward to next page)

State of Connecticut

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G. Balance Sheet (cont'd)

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 32	of 37
Account		Amount		
Total Brought Forward:				\$ 1,771,202
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	24,370	Net	\$ 10,444
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>)				\$ 8,256
Name and Address	Amount	Loan Date		
Due from Prospect, FV Grnwich, FV Mgmt, Eli Mirlis	8,256			
7. Other Assets (<i>itemize</i>)				\$ 1,310,630
See Schedule		1,310,630		
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 1,980,334
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 3,751,536

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

G. Balance Sheet (cont'd)

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$ 1,735,300	
2. Notes Payable (itemize)			\$	
See Schedule				
3. Loans Payable for Equipment (Current portion) (itemize)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)			\$ 211,767	
5. Accrued Payroll (Owners and/or Stockholders only)			\$	
6. Accrued Payroll Taxes Payable			\$	
7. Medicare Final Settlement Payable			\$ 4,309	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (Current Portion)			\$	
10. Interest Payable (Exclusive of Owner and/or Related Parties)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (itemize)			\$ 321,820	
Accrued Expenses	162,479	Accrued Expenses>Year	9,694	
Accrued Expenses>Tamkar Brokeraj	4,352	Accrued Expenses>Work	51,204	
Accrued Expenses>Capital Lease>C	(3,283)	Accrued Expenses>Healt	86,990	
Accrued Expenses>Insurance - Gene	10,384	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,273,196

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

(Carry Total forward to next page)

State of Connecticut

Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	34	37
Account				Amount
Total Brought Forward:				2,273,196
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>)				\$ 150,926
Name and Address of Lender	Amount	Loan Date		
Due to Torr, NH, Wtrbry, RCMG, NL, EE, EE Physicals, FV Sthport	150,926			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 1,214,015
<hr/> <hr/> <hr/>				
See Schedule	1,214,015			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,364,941
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,638,137

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 24,376
31	A5	Prepaid Expenses>Insurance	23,628
31	A5	Prepaid Expenses>Taxes	22,661
31	A5	Prepaid Expenses>Workers Comp	72,943
Total Prepaid Expenses			\$ 143,608

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From>Old Owner	\$ 10,360
32	D7	Due To/(From)>Saugus	328
32	D7	Due To/(From)>RC Holdings	1,151,007
32	D7	Due To/(From)>Medicaid	101,905
32	D7	Due To/(From)>Vendor	34,266
32	D7	Due To/(From)>Other L&E	11,354
32	D7	Due To/(From)>RFMS	1,410
Total Other Assets			\$ 1,310,630

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$

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

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

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From)>TSM Holding	\$ 1,514
34	B4	Due To/(From)>Maplewood	2,047
34	B4	Due To/(From)>Twin Oaks	23,477
34	B4	Due To/(From)>HMO	2,692
34	B4	Due To/(From)>Income	5,895
34	B4	Due To/(From)>Realty	1,151,250
34	B4	Due To>Patient Spend Down	27,132
Total Other Current Liabilities (Itemize)			\$ 1,214,015

State of Connecticut

Annual Report of Long-Term Care Facility

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 35	of 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			\$	(259)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(157,633)
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ 271,291
7. Total Net Worth			\$	113,399
C. Total Reserves and Net Worth			\$	113,399
D. Total Liabilities, Reserves, and Net Worth			\$	3,751,536

State of Connecticut

Annual Report of Long-Term Care Facility

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H. Changes in Total Net Worth

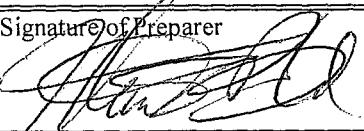
Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	36	37
Account				Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2018				\$ (167,490)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 10,068,259
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 9,796,968
D. Net Income or Deficit				\$ 271,291
E. Balance				\$ 103,801
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27	\$9,783,804			
F/S vs C/R Depreciation	13,164			
Expenses Per F/S	\$9,796,968			
2. Other (<i>itemize</i>)				
To Adjust for Different Fiscal Year End		9,598		
F-3. Total Additions				\$ 9,598
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)				\$
Purpose			Amount	
3. Total Deductions				\$
H. Balance at End of Period		09/30/19		\$ 113,399

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	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

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title Preparer	Date Signed 1/27/20
Printed Name of Preparer Matthew S. Bavolack		
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Yael Zabludowski		Phone Number 732-961-8571
Contact Email Address yaelz@ltccs.com		

ACCOUNTANTS' CONSULTING REPORT

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

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

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

MARCUM LLP

New Haven, CT
January 24, 2020



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

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

Facility Name RegalCare at West Haven, LLC

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

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

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

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

