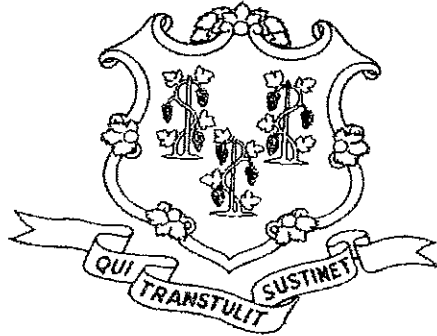


State of Connecticut



15-45

Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED

FEB 17 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare	
Address (No. & Street, City, State, Zip Code) 66 Clinic Drive, New Britain, CT 06051	
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 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2209-C	RHNS	(Specify)	Medicare Provider 07-5185
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 9639	RHNS	ICF-IID
----------------------------	--------------	------	---------

For Department Use Only

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Regency Heights of New Britain, LLC d/b/a Andrew I	License No. 2209-C	Report for Year Ended 9/30/2015	Page 1	of 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.

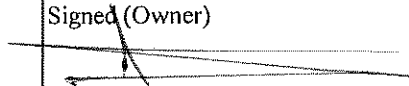
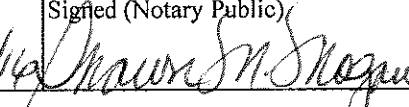
I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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.

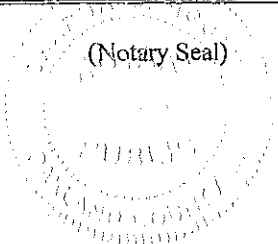
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

(1)

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.

(1) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
					2/12/2016
Printed Name (Administrator) Renata Coccozza			Printed Name (Owner) Mohammad Qazi Anis Khan, CFO		
Subscribed and Sworn to before me:	State of MICHIGAN	Date 2/12/16	Signed (Notary Public) 	Comm. Expires 04,11 2019	
Address of Notary Public 1076 WOODSBORO Royal Oak MI 48067					



SHARON M. MOGAN
 NOTARY PUBLIC
 OAKLAND COUNTY, MICHIGAN
 MY COMMISSION EXPIRES 04-11-2019

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

Data Required for Real Wage Adjustment		Page IA	of 37
Name of Facility Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare		Period Covered: From 10/1/2014	To 9/30/2015
Address of Facility 66 Clinic Drive, New Britain, CT 06051			
Report Prepared By Marcum LLP		Phone Number (203) 781-9600	Date 1/30/2016
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-225-8608		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Regency Heights of New Britain, LLC d/b/a Andrew House H		Address (No. & Street, City, State, Zip) 66 Clinic Drive, New Britain, CT 06051		
License Numbers:	CCNH 2209-C	RHNS	(Specify)	Medicare Provider No. 07-5185
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.				
Administrator				
Name of Administrator Renata Coccozza		Nursing Home Administrator's License No.:	001533	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of New Britain, LLC d/b/a Andre	2209-C	9/30/2015	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Regency Heights of New Britain, LLC d/b/a Andrew H	License No. 2209-C	Report for Year Ended 9/30/2015	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
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 Name/Address and complete the information on Page 11 of the report.							
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				
Ciena Healthcare Management, Inc.	4000 Town Center Ste 700, Southfield, MI 48075	<input type="radio"/>	<input checked="" type="radio"/>	Note Payable	Pg. 34 Ln. 3b		
Regency Healthcare Management	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Note Payable	Pg. 34 Ln. 3b		
Regency Healthcare Management	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Operational and Financial Oversight	Pg. 16 Ln. m12	333,202	333,202
Co C/O Ciena Healthcare Management Inc.	4000 Town Center Ste 700, Southfield, MI 48075	<input type="radio"/>	<input checked="" type="radio"/>	Lease	Pg. 22 Ln 9	622,000	622,000
Medsupply Corporation, Inc.	33259 Dequindre Road, Troy, MI 48083	<input checked="" type="radio"/>	<input type="radio"/>	20% Small Equipment	Pg 20 Ln 5j	2,363	2,148
Medsupply Corporation, Inc.	33259 Dequindre Road, Troy, MI 48083	<input checked="" type="radio"/>	<input type="radio"/>	20% FF & E	Pg 23 Ln D2c	2,537	2,306
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input 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 Regency Heights of New Britain, LLC d/b/a And	License No. 2209-C	Report for Year Ended 9/30/2015	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 (See listing page 13)		
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		License No.		Report for Year Ended		Page	of	
Regency Heights of New Britain, LLC d/b/a Andrew House		2209-C		9/30/2015		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
GE Capital	<input type="radio"/>	<input checked="" type="radio"/>	Copier	06/08/13	39 Months	3,586	3,586	
Pitney Bowes Global Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	07/10/13	51 Months	1,066	1,066	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input type="radio"/> No	Total ***
								4,652

* 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 Regency Heights of New Britain, L	License No. 2209-C	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Gerald Duthie 2 Marcum LLP 3 4		Address (No. & Street, City, State, Zip Code) 2000 Town Center, Ste. 1900, Southfield, MI 48075 555 Long Wharf Drive, New Haven, CT		
Services Provided by This Firm (<i>describe fully</i>)				
1	Financial Statements		\$	6,300
2	Medicaid Cost Report Preparation and Reimbursement Advisory Services		\$	8,610
3			\$	
4			\$	
			Charge for Services Provided	
			\$	14,910
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 See Attached 2 3 4 5			Telephone Number See Attached	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 See Attached 2 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	See Attached		\$	15,948
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$	15,948
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Table 5 - Attorneys

Attorney Firm Name	Address	Telephone Number
Burgeon Legal Group	237 Willbrook Blvd Unit A, Pawleys Island, SC 29585	843-235-9871
Chiesa Shahinian & Giantomasi, PC	One Boland Drive, West Orange, NJ 07052	973-325-1500
Durant, Nichols, Houston, Hodgson & Cortese-Costa, Total	1057 Broad Street, Bridgeport, CT 06604	203-366-3438
Finkel Whitefield Selik	32300 Northwestern Highway, Farmington Hills, MI 48334	248-419-4930
Murtha Cullina LLP	177 Broad Street, Stamford CT 06901	203-653-5400
Siegel, O'Connor, O'Donnell & Beck P.C., Total	150 Trumbull Street, Hartford, CT 06103	860-727-8900
Treasurer, State of Connecticut	55 Elm St Ste 3, Hartford, CT 06106	860-702-3000

Category	Amount
Collections (Disallowed)	9,384
Sale of Facilities (Disallowed)	1,031
Union Negotiations	796
Facility Attorneys (Org. Docs.)	200
General Legal	79
Pension Plan	2,338
Conservator (Disallowed)	
Total:	15,948

Schedule of Resident Statistics

Name of Facility	Total All Levels		Total CCNH Level	Total RHNS Level	Total (Specify)	Report for Year Ended 9/30/2015			Period 7/1 Thru 9/30			
	Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare		License No. 2209-C			Period 10/1 Thru 6/30			Period 7/1 Thru 9/30			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	90	90			90	90			90	90		
B. On last day of THIS report period	90	90			90	90			90	90		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	87	87			87	87			84	84		
B. As of midnight of THIS report period	89	89			84	84			89	89		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,700	3,700			3,013	3,013			687	687		
B. Medicaid (Conn.)	23,122	23,122			17,077	17,077			6,045	6,045		
C. Medicaid (other states)												
D. Private Pay	4,232	4,232			3,265	3,265			967	967		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	31,054	31,054			23,355	23,355			7,699	7,699		
4. Total Number of Days Not Included in Figures in Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	31,054	31,054			23,355	23,355			7,699	7,699		

Schedule of Resident Statistics (Cont'd)

Name of Facility Regency Heights of New Britain, LLC d/b/a A			License No. 2209-C			Report for Year Ended 9/30/2015			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)	CCNH	RHNS	(Specify)	
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	7		67		15								
Per Diem Rate													
a. One bed rm.	Var.		255.64		440.00								
b. Two bed rms.	Var.		255.64		400.00								
c. Three or more bed rms.	Var.		N/A		N/A								
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										1,111	1,111		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										368	368		
C. Other										3,716	3,716		
D. Total Physical Therapy Treatments										5,195	5,195		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										217	217		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										19	19		
C. Other										1,082	1,082		
D. Total Speech Therapy Treatments										1,318	1,318		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										939	939		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										302	302		
C. Other										3,575	3,575		
D. Total Occupational Therapy Treatments										4,816	4,816		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Regency Heights of New Britain, LLC d/b/a Andrew House	2209-C	9/30/2015	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)	121,999	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	221,269	10,637				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	57,643	2,313				
c. Dietary Workers	280,679	18,577				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	52,864	2,135				
b. Other Maintenance Workers	31,080	2,139				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	111,641	2,082				
b. RN						
1. Direct Care	671,403	16,396				
2. Administrative**	187,852	4,968				
c. LPN						
1. Direct Care	832,822	26,039				
2. Administrative**						
d. Aides and Attendants	1,186,319	76,939				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	109,821	5,686				
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	43,535	1,758				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	24,514	1,439				
<i>A-13. Total Salary Expenditures</i>	3,933,441	173,188				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Central Supply	\$ 24,514	1,439				
Total	\$ 24,514	1,439	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare	License No. 2209-C		Report for Year Ended 9/30/2015		Page 11	of 37	
	Salary Paid		Full Description of Services Rendered	Line Where Claimed on Page 10			
Name	CCNH	RHNS			Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Name and Address of All Other Employment**
Section I - Operators/Owners							
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).							

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare	License No. 2209-C	Report for Year Ended 9/30/2015		Line Where Claimed on Page 10	Name and Address of All Other Employment**	Page 12	of 37
		Total Hours Worked	Compensation Received				
Name	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
Section III - Administrators***							
Renata Cocozza	Non Discrim	Administrator	2,080	A2			
Section IV - Assistant Administrators							

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Regency Heights of New Britain, LLC d/b/a Andrew	2209-C	9/30/2015	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	9,774	36				
3. Pharmacist	22,837	304				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	286,727	6,064				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	295				
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) Cardiology	2,842	98				
9. Speech Therapist						
a. Resident Care	60,146	791				
b. Other						
10. Occupational Therapist						
a. Resident Care	274,758	4,288				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	7,862	21				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	694,946	11,897				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Regency Heights of New Britain, LLC d/b/a Andrew Ho		License No. 2209-C	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthdrive	Dental, Podiatry	<input type="radio"/>	<input checked="" type="radio"/>		
Bhushan Gupta MD	Nursing Administration	<input type="radio"/>	<input checked="" type="radio"/>		
Grove Hill Medical Center	Nursing Administration	<input type="radio"/>	<input checked="" type="radio"/>		
Hartford Hospital	Administrative/Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
HHC Physicians Care , Inc.	Nursing Administration	<input type="radio"/>	<input checked="" type="radio"/>		
John Dempsey Hospital	Nursing Administration	<input type="radio"/>	<input checked="" type="radio"/>		
Omnicare, Inc.	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>		
The Hospital Of Central Ct.	Nursing Administration/Physician Services	<input type="radio"/>	<input checked="" type="radio"/>		
Peter W. Smulski, State Marshall	Nursing Administration	<input type="radio"/>	<input checked="" type="radio"/>		
Pharmerica	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>		
Select Rehabilitation	PT/ST/OT	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Regency Heights of New Britain, LLC d/b/a And	2209-C	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 42,429	42,429			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 94,523	94,523			
4. Social Security (F.I.C.A.)	\$ 288,676	288,676			
5. Health Insurance	\$ 318,748	318,748			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 51	51			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 99,368	99,368			
d. Accounting and Auditing	\$ 14,910	14,910			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 15,948	15,948			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 16,778	16,778			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 31,622	31,622			
2. Cellular Phones	\$ 1,710	1,710			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 433	433			
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	\$ 545,427	545,427			
Subtotal	\$ 1,470,623	1,470,623			

* 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**

Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

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

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
Regency Heights of New Britain, LLC d/b/a Andrew	2209-C	9/30/2015	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,470,623	1,470,623		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$	7,062	7,062	
5. Education Expenses Related to Seminars and Conventions	\$	5,913	5,913	
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>)	\$	1,506	1,506	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	16,595	16,595	
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	8,675	8,675	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	7,557	7,557	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$	411	411	
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>)	\$	28,666	28,666	
12. Administrative Management Services**	\$	333,202	333,202	
13. Other (<i>Specify</i>) See Attached Schedule	\$	57,352	57,352	
C-14 Total Administrative & General Expenditures	\$	1,937,562	1,937,562	

* 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		
Advertising - Promotional	\$ 16,595		
Total Other Advertising	\$ 16,595	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
Ct. Association Of Healthcare Facilities, Inc.	\$ 6,142		
Kensington - Berlin Sunrise Rotary Club	\$ 230		
New Britain Chamber Of Commerce, Inc.	\$ 225		
New Britain-Berlin Rotary Club	\$ 610		
Russell Phillips & Associates	\$ 350		
Total Dues	\$ 7,557	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Purchased Services	\$ 9,800		
Leases	\$ 2,405		
Bank Service Charges	\$ 71		
Software Maintenance	\$ 27,323		
Late Fees & Penalties	\$ 5,783		
Office Expense	\$ 951		
Equipment Rental	\$ 1,023		
Small Equipment Purchase	\$ 3,482		
Licenses	\$ 1,275		
Printing	\$ 5,238		
Total Other Administrative and General	\$ 57,352	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Regency Heights of New Britain, LLC d/t	2209-C	9/30/2015	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 #
Regency Healthcare Management, LLC	333,202	Operational & Financial Oversight	Page 16 / Line m12

* 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
Regency Heights of New Britain, LLC d/b/a Andrew H		2209-C	9/30/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 268,492	268,492			
2.	Non-Food Supplies	\$ 21,261	21,261			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 2,278	2,278			
c. Management Services**						
		\$				
d. Other (Specify) _____						
		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 292,031	292,031			
2F. Dietary Questionnaire						
		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. 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.

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Regency Heights of New Britain, LLC d/b/a Andrew Ho		2209-C	9/30/2015	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	844	844	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	132,570	132,570	
c. Management Services**		\$			
d. Other (Specify) Small Equipment		\$	353	353	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	133,767	133,767	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue 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)			

* 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 3E.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** 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
Regency Heights of New Britain, LLC d/b/a Ar		2209-C	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	59	59		
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. \$	211,482	211,482		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	211,541	211,541		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Own Pharmacy	\$	175,889	175,889		
b.	Medicine Cabinet Drugs	\$	19,389	19,389		
c.	Medical and Therapeutic Supplies	\$	116,806	116,806		
d.	Ambulance/Limousine***	\$	1,909	1,909		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	21,665	21,665		
f.	X-rays and Related Radiological Procedures***	\$	15,454	15,454		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	17,807	17,807		
i.	Recreation	\$	14,957	14,957		
j.	Other (Specify)**** See Attached Schedule	\$	75,007	75,007		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	458,883	458,883		

* 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	\$ 89		
Incontinent Product	\$ 47,585		
Equipment Rental (Non-Medical)	\$ 6,945		
Small Equipment Purchased	\$ 8,857		
Specialty Beds	\$ 7,019		
Flu Vaccine	\$ 199		
Supplies	\$ 3,164		
Supplies	\$ 7		
Tube Feeding	\$ 997		
Shoes	\$ 144		
Total Other Resident Care	\$ 75,007	\$ -	\$ -

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

Name of Facility		License No.		Report for Year Ended		Page of				
Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare		2209-C		9/30/2015		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
CWPM, LLC	25 Norton Place, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	36,354			22	6f
Healthcare Services Group	300 Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	132,570			19	3b
Healthcare Services Group	300 Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>		Housekeeping	211,482			20	4b
Comcast	234-271 CT 71, New Britain, CT 06051	<input type="radio"/>	<input checked="" type="radio"/>		Cable	23,418			16	m11
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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
Regency Heights of New Britain, LLC d/b/a A	2209-C	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 35,341	35,341				
b. Heat	\$ 21,856	21,856				
c. Light & Power	\$ 82,846	82,846				
d. Water	\$ 26,434	26,434				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,652	4,652				
f. Other (<i>itemize</i>)	\$ 104,681	104,681				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 275,810	275,810				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 36,836	36,836				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 36,836	36,836				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 1,801	1,801				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 3,985	3,985				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 5,786	5,786				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 622,000	622,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 11,762	11,762				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 676,384	676,384				

* 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

Description	CCNH	RHNS	(Specify)
	(0)		
Small Equipment Purchase	\$ 5,496		
Trash Removal	\$ 37,048		
Service Contracts	\$ 7,225		
Supplies	\$ 21,434		
Grounds Landscaping	\$ 16,006		
Equipment Rental	\$ 142		
Small Equipment Purchase	\$ 7,502		
Purchased Services	\$ 9,829		
Total Other Repairs and Maintenance	\$ 104,681	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended		Page		of				
Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare		2209-C		9/30/2015		23		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	Totals			
										Is a mileage logbook maintained?	Date of Acquisition	Year
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												
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)	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	Totals			
										Is a mileage logbook maintained?	Date of Acquisition	Year
										Yes	Month	
										No	Year	
a.	162,069		162,069	60,766	200DB	Var.	34,393					
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
E. Total Depreciation												
								36,836	36,836			
								36,836	36,836			

Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare
9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*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 Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*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 Equipmen		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ - **

*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:				
4/30/2015	Antoni & Sons Tile	851		102
4/30/2015	Saucier Mechanical Services	1,630		195
4/30/2015	Simplex	674		81
5/31/2015	Dir Supplies - Overbed Tables	2,815		269
7/31/2015	MedSupply Corporation	2,537		121
10/20/2014	Arzo Electronics	2,280		862
12/1/2014	Arzo Electronics	1,469		813
Total additions for Movable Equipmen		\$ 12,255		\$ 2,443 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*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:				
11/30/2014	Saucier Mechanical Services	1,881		40
2/28/2015	Saucier Mechanical Services	6,926		104
6/30/2015	Mountain Air Exp	12,260		79
7/31/2015	Accurate Door Exp	1,431		6
7/31/2015	Riley Plumbing Exp	1,012		4
3/3/2015	Riley Plumbing Exp	8,338		124
4/6/2015	Riley Plumbing Exp	17,488		217
10/31/2014	Leasehold Improvement	6,472		152
10/15/2014	Accurate Commercial Door & Hardware	2,691		66
10/24/2014	Jeffrey A Boccacio	700		17
11/30/2014	Jeffrey A Boccacio	800		17
12/15/2014	Fellner Associates Architects LLC	450		9
12/1/2014	Precision Electrical Contracting LLC	1,978		42
1/1/2015	Jeffrey A Boccacio	400		8
Total additions for Leasehold Improvemex		\$ 62,827		\$ 885 *
Deletions:				
Total deletions for Leasehold Improvemex		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Regency Heights of New Britain, LLC
 Depreciation
 09/30/15

ASSET	DATE	OPENING	ADDITIONS	DISPOSAL	COST	PRIOR DEPRECIATION	METHOD	CURRENT FINANCIAL DEPRECIATION	END FINANCIAL DEPRECIATION	NBV	COST REPORT S/L DEPRECIATION	JOURNAL ENTRY
16125 - Lease Hold Improvements												
Jeffrey A. Boccacio	5/1/2013	275.00			275.00	13.00	S/L - 39	7.00	20.00	255.00	7.05	(0.05)
Ponier One Design, LLC	5/28/2013	844.95			844.95	37.00	S/L - 39	22.00	59.00	785.95	21.57	0.33
Raintech Sound & Communications	6/2/2013	380.73			380.73	15.00	S/L - 39	10.00	25.00	355.73	9.76	0.24
Saucier Mechanical Services	6/10/2013	1,288.09			1,288.09	53.00	S/L - 39	33.00	86.00	1,202.09	33.03	(0.03)
Saucier Mechanical Services	7/26/2013	1,414.46			1,414.46	49.00	S/L - 39	36.00	85.00	1,329.46	36.27	(0.27)
Jeffrey A. Boccacio	8/31/2013	750.00			750.00	22.00	S/L - 39	19.00	41.00	709.00	19.23	(0.23)
L&L Landscaping	8/30/2013	13,950.00			13,950.00	419.00	S/L - 39	358.00	777.00	13,173.00	557.69	0.31
Pillhouse Communications	8/7/2013	10,300.34			10,300.34	342.00	S/L - 39	264.00	606.00	9,694.34	264.11	(0.11)
Feliner Associates Architects, LLC	9/16/2013	6,861.75			6,861.75	197.00	S/L - 39	176.00	373.00	6,684.75	175.94	0.06
Jeffrey A. Boccacio	9/30/2013	100.00			100.00	3.00	S/L - 39	3.00	6.00	94.00	2.56	0.44
L&L Landscaping	9/16/2013	13,850.00			13,850.00	405.00	S/L - 39	358.00	763.00	13,187.00	357.69	0.31
ReClass CHCW Exp From Leasehold Imprve	9/30/2013	(3,577.93)			(3,577.93)	0.00	S/L - 39	-	0.00	(3,577.93)	(91.74)	91.74
Engel Co Exp	6/30/2014	2,693.00			2,693.00	17.00	S/L - 39	68.00	86.00	2,607.00	69.05	(0.05)
Raintech Exp	7/31/2014	5,556.79			5,556.79	24.00	S/L - 39	142.00	166.00	5,390.79	142.48	(0.48)
Sir Speedy	12/9/2013	3,155.40			3,155.40	65.00	S/L - 39	81.00	146.00	3,009.40	80.91	0.09
Saucier Mechanical Services	1/16/2014	1,220.00			1,220.00	22.00	S/L - 39	31.00	53.00	1,167.00	31.28	(0.28)
Saucier Mechanical Services	4/8/2014	872.50			872.50	11.00	S/L - 39	22.00	33.00	839.50	22.37	(0.37)
Saucier Mechanical Services	5/1/2014	872.50			872.50	9.00	S/L - 39	22.00	31.00	841.50	22.37	(0.37)
Precision Electrical Contracting LLC	6/4/2014	1,786.68			1,786.68	15.00	S/L - 39	46.00	61.00	1,725.68	45.81	0.19
Saucier Mechanical Services	7/1/2014	860.00			860.00	5.00	S/L - 39	22.00	27.00	833.00	22.05	(0.05)
Saucier Mechanical Services	11/30/2014	1,881.19			1,881.19		S/L - 39	40.00	40.00	1,841.19	48.24	(8.24)
Saucier Mechanical Services	2/28/2015	6,926.06			6,926.06		S/L - 39	104.00	104.00	6,822.06	177.59	(73.59)
Mountain Air Exp	6/30/2015	12,259.78			12,259.78		S/L - 39	79.00	79.00	12,180.78	314.35	(235.35)
Accurate Door Exp	7/31/2015	1,431.00			1,431.00		S/L - 39	6.00	6.00	1,425.00	36.89	(60.89)
Riley Plumbing Exp	7/31/2015	1,012.45			1,012.45		S/L - 39	4.00	4.00	1,008.45	25.95	(21.95)
Riley Plumbing Exp	3/3/2015	8,337.84			8,337.84		S/L - 39	124.00	124.00	8,213.84	213.79	(89.79)
Riley Plumbing Exp	4/6/2015	17,488.19			17,488.19		S/L - 39	217.00	217.00	17,271.19	448.42	(231.42)
ReClass	10/31/2014	6,471.57			6,471.57		S/L - 39	152.00	152.00	6,319.57	165.94	(13.94)
Subtotal		63,554.26	55,808.08	0.00	119,362.34	1,723.00		2,447.00	4,170.00	115,192.34	3,060.57	(613.57)
16200 - FURNITURE, FIXTURE & EQUIPMENT												
Furn Exp Frm Acquisition Pd By NB St. Lease	5/1/2013	75,000.00			75,000.00	27,803.00	200DB-7	13,485.00	41,286.00	33,712.00	10,714.29	2,770.71
Pillhouse Communications	6/18/2013	10,300.35			10,300.35	3,542.00	200DB-7	1,931.00	5,473.00	4,827.35	1,471.48	459.52
ReClass And Capitalize TV Purch	7/31/2013	1,063.48			1,063.48	346.00	200DB-7	207.00	547.00	516.48	151.93	55.07
MedSupply Corporation	9/30/2013	12,060.09			12,060.09	3,446.00	200DB-7	2,461.00	5,907.00	6,153.09	1,722.87	738.13
Remata Cocozza	10/15/2013	1,361.11			1,361.11	373.00	200DB-7	282.00	655.00	706.11	104.44	87.56
Antoni & Sons Tile	4/30/2015	850.50			850.50		200DB-7	102.00	102.00	748.50	50.93	51.07
Saucier Mechanical Services	4/30/2015	1,630.00			1,630.00		200DB-7	195.00	195.00	1,435.00	97.51	97.39
Simplex	4/30/2015	674.26			674.26		200DB-7	81.00	81.00	593.26	40.38	40.62
Dir Supplies - Overbed Tables	5/31/2015	2,814.55			2,814.55		200DB-7	269.00	269.00	2,545.55	134.39	134.61
MedSupply Corporation	7/31/2015	2,537.08			2,537.08		200DB-7	121.00	121.00	2,416.08	60.57	60.43
Subtotal		99,765.03	8,506.39	0.00	108,271.42	35,504.00		19,134.00	54,638.00	53,653.42	14,638.89	4,455.11

Regency Heights of New Britain, LLC
Depreciation
09/30/15

ASSET	DATE	OPENING	ADDITIONS	DISPOSAL	COST	PRIOR DEPRECIATION	METHOD	CURRENT FINANCIAL DEPRECIATION	END FINANCIAL DEPRECIATION	NBV	COST REPORT S/L DEPRECIATION	JOURNAL ENTRY
16250 - COMPUTER HARDWARE												
Arzo Electronics	8/1/2013	1,418.84			1,418.84	623.00	200DB-5	318.00	941.00	477.84	283.77	34.23
Arzo Electronics	9/30/2013	5,353.90			5,353.90	2,142.00	200DB-5	1,285.00	3,427.00	1,926.90	1,070.78	214.22
Arzo Electronics	9/30/2013	46,646.41			46,646.41	18,659.00	200DB-5	11,185.00	29,854.00	16,792.41	9,329.28	1,865.72
Arzo Electronics	6/10/2014	521.69			521.69	64.00	200DB-5	183.00	247.00	274.68	104.34	78.66
Arzo Electronics	10/20/2014	2,279.68			2,279.68		200DB-5	862.00	862.00	1,417.68	430.95	431.05
Subtotal		53,940.84	2,279.68	0.00	56,220.52	21,488.00		13,843.00	35,331.00	20,889.52	11,219.12	2,623.86
16300 - COMPUTER SOFTWARE												
MDI Achieve	9/1/2013	4,685.00			4,685.00	3,206.00	200DB-3	986.00	4,192.00	493.00	1,561.67	(575.67)
Arzo Electronics	7/7/2014	3,658.59			3,658.59	568.00	200DB-3	2,060.00	2,628.00	1,030.59	1,219.53	840.47
Arzo Electronics	12/1/2014	1,469.38			1,469.38		200DB-3	813.00	813.00	656.38	406.60	406.40
Subtotal		9,813.57	1,469.38	0.00	9,813.57	3,774.00		3,859.00	7,633.00	2,179.97	3,187.79	671.21
18800 - Lease Hold Improvements - CHOW												
Air Balancing Service	9/19/2013	2,552.40			2,552.40	255.00	S/L-39	65.00	320.00	2,232.40	65.45	(0.45)
Jeffrey A. Boccacio	9/15/2013	200.00			200.00	20.00	S/L-39	5.00	25.00	175.00	5.13	(0.13)
Reclass Chow Exp From Leasehold	9/30/2013	3,577.93			3,577.93	357.00	S/L-39	92.00	449.00	3,128.93	91.74	0.26
Air Balancing Service	10/22/2013	2,552.40			2,552.40	62.00	S/L-39	65.00	127.00	2,425.40	65.45	(0.45)
Jeffrey A. Boccacio	11/30/2013	600.00			600.00	13.00	S/L-39	15.00	28.00	572.00	15.38	(0.38)
Feliner Associates Architects LLC	12/2/2013	13,678.05			13,678.05	280.00	S/L-39	351.00	641.00	13,037.05	350.72	0.28
TO Design LLC	12/19/2013	7,525.00			7,525.00	151.00	S/L-39	193.00	344.00	7,181.00	192.95	0.05
Abatement Services, LLC	1/15/2014	3,850.00			3,850.00	70.00	S/L-39	99.00	169.00	3,681.00	98.72	0.28
Jeffrey A. Boccacio	1/30/2014	500.00			500.00	9.00	S/L-39	13.00	22.00	478.00	12.82	0.18
Northeast Generator	1/7/2014	638.10			638.10	12.00	S/L-39	16.00	28.00	610.10	16.36	(0.36)
TO Design LLC	1/27/2014	2,975.00			2,975.00	51.00	S/L-39	76.00	127.00	2,848.00	76.28	(0.28)
Feliner Associates Architects LLC	2/6/2014	6,295.22			6,295.22	104.00	S/L-39	161.00	265.00	6,030.22	161.42	(0.42)
Jeffrey A. Boccacio	2/15/2014	350.00			350.00	6.00	S/L-39	9.00	15.00	345.00	8.87	0.03
Jeffrey A. Boccacio	3/15/2014	1,150.00			1,150.00	16.00	S/L-39	29.00	45.00	1,105.00	29.49	(0.49)
Jeffrey A. Boccacio	8/31/2014	300.00			300.00	1.00	S/L-39	8.00	9.00	291.00	7.69	0.31
Feliner Associates Architects LLC	9/20/2014	6,765.00			6,765.00	5.00	S/L-39	173.00	178.00	6,587.00	173.46	(0.46)
Jeffrey A. Boccacio	9/30/2014	350.00			350.00	0.00	S/L-39	9.00	9.00	341.00	8.97	0.03
Accurate Commercial Door & Hardware	10/15/2014	2,691.22			2,691.22		S/L-39	66.00	66.00	2,625.22	66.17	(0.17)
Jeffrey A. Boccacio	10/24/2014	700.00			700.00		S/L-39	17.00	17.00	683.00	16.77	0.23
Jeffrey A. Boccacio	11/30/2014	800.00			800.00		S/L-39	17.00	17.00	783.00	17.08	(0.08)
Feliner Associates Architects LLC	12/15/2014	450.00			450.00		S/L-39	9.00	9.00	441.00	9.14	(0.14)
Precision Electrical Contracting LLC	12/1/2014	1,978.11			1,978.11		S/L-39	42.00	42.00	1,936.11	42.11	(0.11)
Jeffrey A. Boccacio	1/1/2015	400.00			400.00		S/L-39	8.00	8.00	392.00	7.64	0.36
Subtotal		53,858.10	7,019.33	0.00	60,878.43	1,422.00		1,538.00	2,960.00	57,918.43	1,539.91	(1.91)
TOTALS												
		279,482.82	75,082.86	0.00	354,565.68	63,911.00		40,821.00	104,732.80	249,833.68	33,646.28	7,174.72

Amortization Schedule*

Name of Facility Regency Heights of New Britain, LLC d/b/a Andrew House I	Date of Acquisition		License No. 2209-C	Report for Year Ended 9/30/2015			Page 24	of 37
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations		
A. Organization Expense								
1. Legal Fees	5	2013	60 mo.	9,091	3,602			1,801
2.								
3.								
A-4. Subtotal								1,801
B. Mortgage Expense								
1.								
2.								
3.								
B-4. Subtotal								
C. Leasehold Improvements and Other								
1. Acquired prior to this report period	Var.	Var.	Var.	117,414	3,145			3,100
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	Var.	Var.	Var.	62,827				885
C-4. Subtotal								
D. Total Amortization								3,985
								5,786

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Regency Heights of New Britain, LLC		License No. 2209-C	Report for Year Ended 9/30/2015	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		90			
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	
New Britain Senior Leasing, LLC	66 Clinic Drive, New Britain, CT 06051	05/01/13	4 Years	622,000	

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
Regency Heights of New Britain, LLC		2209-C	9/30/2015			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
Regency Heights of New Britain, LI		2209-C		9/30/2015		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) Lease Interest				\$	2,229	2,229	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	2,229	2,229	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)			\$	29,550	29,550		
2. Fire and Extended Coverage			\$				
3. Other (Specify)			\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	29,550	29,550	
15. Total All Expenditures (A-13 thru C-14)				\$	8,646,144	8,646,144	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Regency Heights of New Britain, LLC d/b/a Andrew House He				2209-C	9/30/2015	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	\$ 1,723	1,723		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 274,758	274,758		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 99,368	99,368		
10.	15	1e	Accounting & Legal	\$ 12,536	12,536		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 630	630		
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	m3	Unallowable Advertising *	\$ 16,595	16,595		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 183	183		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 105,913	105,913		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 26,666	26,666		
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)				\$ 538,372	538,372		

* 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	A4	Marketing - 10% of Admissions Salary	\$ 1,723		
Total Other Salaries Adjustment			\$ 1,723	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fees & Penalties	\$ 5,783		
16	m8	Rotary Club/Chamber of Commerce Dues	\$ 1,065		
16	m11	Cable	\$ 19,818		
Total Other A&G Adjustments			\$ 26,666	\$ -	\$ -

Andrew House Healthcare
Calculation of Allowable Management Fee
09/30/15

Page 16 Line M12	<u>Amount</u>	
Management fees Charged	333,202	
Patient Days	<u>31,054</u>	
Amount Per Patient Day		\$ 10.73
PPD Allowance Per Rate Agreement YE 9/30/14		7.10
CPI as of 9/30		<u>1.031</u>
Allowance PPD amount for YE 9/30/15		7.32
Amount over (Under)		<u>\$ 3.41</u>
Total Days		<u>31,054</u>
Disallowed Management Fee		<u>\$ 105,913</u>

Andrew House
 Cell Phone Disallowance
 09/30/15

Page 15, Line 1H2 : Cell Phone Expense

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	4	\$ 30	\$ 1,440
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160
Reported Expense			1,710
Allowable Amount			1,080
Disallowed Amount			<u>630</u>

Regency Heights of New Britain
Marketing Disallowance
09/30/15

To disallow 10% of the Admission's Salary for Marketing

Total Admissions Salary	\$	17,230
Times 10%		10%
Marketing Disallowance	<u>\$</u>	<u>1,723</u>

Andrew House
Cable Disallowance
09/30/15

Page 16, Line M11 : Cable Expense

<u>Number of Months</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
12	\$ 300	\$ 3,600
Reported Expense		23,418
Allowable Amount		<u>3,600</u>
Disallowed Amount		<u><u>19,818</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Regency Heights of New Britain, LLC d/b/a Andrew House				2209-C	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 538,372	538,372		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 175,889	175,889		
28.	20	5d	Ambulance/Limousine	\$ 1,909	1,909		
29.	20	5f	X-rays, etc	\$ 15,454	15,454		
30.	20	5h	Laboratory	\$ 17,807	17,807		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 21,665	21,665		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 10,411	10,411		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 7,175	7,175		
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.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.	30	IV 8	Vending Machine Revenue	\$ 793	793		
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 5,325	5,325		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 794,800	794,800		

*** 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.

Regency Heights of New Britain, LLC d/b/a Andrew House Healthcare
 9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Wound Vac	\$ 3,912		
20	5j	Oxygen	\$ 2,882		
20	5c	Wound Vac	\$ 2,394		
20	5c	Oxygen	\$ 1,079		
20	5j	Shoes	\$ 144		
Total Other Ancillary Costs			\$ 10,411	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
23/24	D2/C		\$ 7,175		
Total Excess Movable Equipment Depreciation			\$ 7,175	\$ -	\$ -

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)
30	IV 8	Photocopy Fees	\$ 40		
30	IV 8	Misc. Income	\$ 5,085		
30	IV 1	Meals Income	\$ 200		
Total Other Adjustments			\$ 5,325	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page of	
Regency Heights of New Britain, LLC d/t 2209-C				9/30/2015		30 37	
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	6,900,257	6,900,257		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(2,578,022)	(2,578,022)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	1,558,023	1,558,023		
	b.	Medicare Room and Board Contractual Allowance **	\$	(266,074)	(266,074)		
4.	a.	Private-Pay Residents and Other	\$	829,275	829,275		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	152,980	152,980		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	173,522	173,522		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	81,940	81,940		
	c.	Prescription Drugs - Non-Medicare	\$	10,853	10,853		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	769,956	769,956		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	69,424	69,424		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	200,652	200,652		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	6,050	6,050		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	695,606	695,606		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	54,950	54,950		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (Specify) - Medicare	\$	(160,162)	(160,162)		
	b.	Other (Specify) - Non-Medicare	\$	(136,380)	(136,380)		
III. Total Resident Revenue (Section I. thru Section II.)				\$	8,362,850	8,362,850	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$	200	200	
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$	5	5	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$	126,255	126,255	
V. Total Other Revenue (1 thru 8)				\$	126,460	126,460	
VI. Total All Revenue (III + V)				\$	8,489,310	8,489,310	

* 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	Laboratory	\$ 13,032		
30 II 6a	X-Ray	\$ 8,199		
30 II 6a	Sequestor Take Back	\$ (1,134)		
30 II 6a	Laboratory	\$ 734		
30 II 6a	X-Ray	\$ 4,378		
30 II 6a	Blood Glucose Test	\$ 5,788		
30 II 6a	Less: Contractual Adjustment	\$ (41,948)		
30 II 6a	Sequestor Take Back	\$ (584)		
30 II 6a	Less: Contractual Adjustment	\$ (145,572)		
30 II 6a	Sequestor Take Back	\$ (3,056)		
Total Other Resident Revenue - Medicare		\$ (160,162)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Laboratory	\$ 800		
30 II 6b	Less: Contractual Adjustment	\$ (96,090)		
30 II 6b	Laboratory	\$ 826		
30 II 6b	X-Ray	\$ 834		
30 II 6b	Less: Contractual Adjustment	\$ (41,715)		
30 II 6b	Contractual Adjustments	\$ (1,034)		
Total Other Resident Revenue		\$ (136,380)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income		\$ 5		
Total Interest Income			\$ 5	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		(0)		
30 IV 8	Flu Vaccine	\$ 25		
30 IV 8	Vending Income	\$ 793		
30 IV 8	Photocopy Fees	\$ 40		
30 IV 8	Misc. Income	\$ 5,085		
30 IV 8	Prior Year	\$ 120,312		
Total Other Revenue		\$ 126,255	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of New Britain, LLC	2209-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(436,912)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,226,862
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(2,520)
4. Inventories			\$	
5. Prepaid Expenses			\$	100,903
a. Prepaid Expenses	100,903			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,200
Refundable Deposit	2,200			
A-9. Total Current Assets (Lines A1 thru 8)			\$	890,533
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>180,241</u>		\$	173,111
	Accum. Depreciation <u>7,130</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>174,324</u>		\$	76,722
	Accum. Depreciation <u>97,602</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	249,834

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of New Britain, LLC	2209-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	1,140,366
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net \$ _____	
3. Buildings			*Historical Cost 535,759	
Accum. Depreciation 33,195			Net \$ 502,564	
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)			\$	502,564
D. Investment and Other Assets				
1. Deferred Deposits			\$ _____	
2. Escrow Deposits			\$ _____	
3. Organization Expense			*Historical Cost 9,091	
Accum. Depreciation 5,403			Net \$ 3,688	
4. Goodwill (Purchased Only)			\$ _____	
5. Investments Related to Resident Care (<i>itemize</i>)			\$ _____	
_____			_____	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ _____	
Name and Address		Amount	Loan Date	
_____		_____	_____	
7. Other Assets (<i>itemize</i>)			\$ _____	
_____			_____	
_____			_____	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	3,688
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,646,618

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of New Britain, LLC d/b/a A	2209-C	9/30/2015	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	424,003
2. Notes Payable (<i>itemize</i>)			\$	13,805
Note Payable - Prior Owner (60,739)				
N/P - Norwich (456)				
N/P - New Britain Sr. Leasing 75,000				
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>)			\$	139,308
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	8,331
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	267,968
Employee Benefits 3,711 Union Dues 2,588				
Accrued Insurance/Expenses 6,499 Resident Refunds/Reside (631)				
Accrued Rent 104,000 Accrued Workman's Con 10,000				
Accrued Quality Assurance 141,801				
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	853,415

* 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 Regency Heights of New Britain, LLC d/b/a		License No. 2209-C	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				853,415	
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>					
\$ 350,171					
Name and Address of Lender	Amount	Loan Date			
Regency Health Care	(1,503,829)				
Note Payable - Ciena	1,854,000				
4. Other Long-Term Liabilities <i>(itemize)</i>					
Unclaimed Property		1,367			
Lease Payment Computers		11,636			
\$ 13,003					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 363,174					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 1,216,589					


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

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of New Britain, LLC	2209-C	9/30/2015	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			\$	502,564
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			\$	502,564
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	84,301
6. Gain or Loss for Period			\$	(156,836)
	10/1/2014	thru 9/30/2015		
7. Total Net Worth			\$	(72,535)
C. Total Reserves and Net Worth			\$	430,029
D. Total Liabilities, Reserves, and Net Worth			\$	1,646,618

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Regency Heights of New Britain, LLC d	2209-C	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	84,301
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,489,310
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	8,646,144
D. Net Income or Deficit			\$	(156,836)
E. Balance			\$	(72,535)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Net Income or Deficit	(156,834)			
Rounding	(2)			
Total	(156,836)			
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period		09/30/15	\$	(72,535)

I. Preparer's/Reviewer's Certification

Name of Facility Regency Heights of New Britain, LLC		License No. 2209-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/1/16	
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name _____

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2015, 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 cost year 2014?

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. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

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: _____

Client: **Andrew House**
 Engagement: **Medicaid - Andrew House**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
10010.000	Cash - Operating	(469,712.25)			(469,712.25)
10015.000	Cash - Payroll	32,799.68			32,799.68
10020.000	Cash - Petty	0.00			0.00
10100.000	A/R - Private	416,918.72			416,918.72
10110.000	A/R - Pending Medicaid	(140,780.16)			(140,780.16)
10200.000	A/R - Medicaid	364,378.52			364,378.52
10300.000	A/R - Medicare Part A	68,357.57			68,357.57
10400.000	A/R - Medicare Part B	47,520.86			47,520.86
10410.000	A/R - Medicare Advantage B	50,860.38			50,860.38
10450.000	A/R - Blood Glucose Test	580.58			580.58
10500.000	A/R - Co-Insurance Part A	114,510.36			114,510.36
10510.000	A/R - Co-Insurance Medicare Advantage	3,892.98			3,892.98
10600.000	A/R - Co-Insurance Part B	13,329.53			13,329.53
10610.000	A/R - Medicare Advantage B Co-Insurance	(2,285.58)			(2,285.58)
10700.000	A/R - Commerical Insurance	101,830.00			101,830.00
10701.000	A/R - Medicare Advantage	126,569.94			126,569.94
10702.000	A/R - Medicaid HMO	0.00			0.00
11000.000	A/R - Hospice	31,119.08			31,119.08
11200.000	A/R Due From Medicare	(3,435.27)			(3,435.27)
11300.000	A/R Due From/To Medicaid	(615.40)			(615.40)
11320.000	A/R Due From/To Hospice	(0.17)			(0.17)
12000.000	A/R - Allowance For Bad Debt	0.00			0.00
12100.000	M/Care A Co-Ins W/O	34,107.50			34,107.50
12200.000	M/Care B Co - Ins W/O	0.00			0.00
13900.000	A/R - Other	(2,520.00)			(2,520.00)
15100.000	Prepaid - Expenses	100,902.97			100,902.97
15200.000	Prepaid - Insurance	0.00			0.00
15300.000	Prepaid Property Taxes	0.00			0.00
16100.000	Building	0.00			0.00
16125.000	LEASEHOLD IMPROVEMENTS	119,362.34			119,362.34
16155.000	Lease Hold Improvements	0.00			0.00
16200.000	Furniture, Fixture & Equipment	108,291.42			108,291.42
16250.000	Computer Hardware	56,220.52			56,220.52
16300.000	Computer Software	9,812.97			9,812.97
16500.000	Accum. Dep. - Building	0.00			0.00
16555.000	A/D - Leasehold Improvements	0.00			0.00
16600.000	Accum. Dep. - FF&E	(54,638.00)			(54,638.00)
16650.000	Accum. Dep. - Computer Hardware	(35,331.00)			(35,331.00)
16700.000	Accum. Dep. - Computer Software	(7,633.00)			(7,633.00)
16750.000	A/D - Leasehold Improvements	(4,170.00)			(4,170.00)
16800.000	A/D - Leasehold Improvements - CHOW	(2,960.00)			(2,960.00)
18050.000	Refundable Deposit	2,200.00			2,200.00
18200.000	Finance Cost	3,686.76			3,686.76
18700.000	Security Deposit	0.00			0.00
18800.000	Lease Hold Improvement - CHOW	60,878.43			60,878.43
20010.000	Accounts Payable	(424,003.33)			(424,003.33)
20110.000	Federal Withholding	0.00			0.00
20120.000	State Withholding	1,301.04			1,301.04
20130.000	FICA Liability - Social Security	74.84			74.84
20135.000	FICA W/H - Social Security	62.44			62.44
20140.000	FICA Liability - Medicare	0.00			0.00
20145.000	FICA W/H - Medicare	0.00			0.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
20151.000	Accrued Rent	0.00			0.00
20153.000	Accrued Workers Comp	0.00			0.00
20154.000	Accrued Insurance	0.00			0.00
20200.000	Accrued Wages	(139,050.62)			(139,050.62)
20210.000	Accrued Unemployment Taxes	(9,769.29)			(9,769.29)
20245.000	Accrued Management Fee	0.00			0.00
20250.000	Accrued Rent	(104,000.00)			(104,000.00)
20260.000	Accrued Property Taxes	0.00			0.00
20270.000	Accrued Management Fees	0.00			0.00
20280.000	Accrued Insurance	(659.12)			(659.12)
20290.000	Accrued Expenses	(5,839.75)			(5,839.75)
20300.000	Employee Benefits	(3,711.01)			(3,711.01)
20305.000	Union Dues	(2,588.21)			(2,588.21)
20310.000	Garnishments	(256.94)			(256.94)
20350.000	Accrued Bed Tax	(141,801.00)			(141,801.00)
21000.000	Unemployment Liability	0.00			0.00
21100.000	Accrued Workman's Compensation	(10,000.00)			(10,000.00)
21500.000	Advance Billing	0.00			0.00
21510.000	Resident Refunds	630.67			630.67
21530.000	Resident Trust	0.00			0.00
21540.000	Note Payable Ciena	0.00			0.00
21550.000	Note Payable Shareholder	0.00			0.00
21560.000	N/P/R - Regency HealthCare Management	0.00			0.00
21570.000	Notes Payable Prior Owner	60,739.30			60,739.30
21580.000	N/P/R - Windham	0.00			0.00
21590.000	N/P Norwich	0.00			0.00
21850.000	Unclaimed Property	(1,366.56)			(1,366.56)
25100.000	Notes Payable - Reg Hts Management	753,829.27			753,829.27
25105.000	NOTES PAYABLE - CIENA	(1,854,000.00)			(1,854,000.00)
25170.000	N/P - New Britain Sr. Leasing	(75,000.00)			(75,000.00)
25190.000	N/P - Norwich	456.30			456.30
25200.000	Due To/From Parent Company	750,000.00			750,000.00
25410.000	Lease Payment Computers	(11,636.09)			(11,636.09)
25451.000	Lease Payable - Team Financial 511	0.00			0.00
25470.000	Lease Payable Team Fin. Therapy Equip.	0.00			0.00
25480.000	Lease Payment Invacare Furniture	0.00			0.00
30800.000	Retained Earnings	(84,295.16)			(84,295.16)
40100.000	Room And Board	(1,107,900.00)			(1,107,900.00)
40110.000	Less: Contractual Adjustment	(865,534.02)			(865,534.02)
40120.000	Sequestor Take Back	32,219.68			32,219.68
40250.000	Pharmacy	(134,808.19)			(134,808.19)
40400.000	Physical Therapy	(429,350.00)			(429,350.00)
40450.000	Occupational Therapy	(395,950.03)			(395,950.03)
40500.000	Speech Therapy	(118,050.00)			(118,050.00)
40700.000	Laboratory	(13,031.55)			(13,031.55)
40710.000	Medicare A-Lab	0.00			0.00
40850.000	X-Ray	(8,198.85)			(8,198.85)
40900.000	Less Contractual Adjustment	1,099,388.59			1,099,388.59
41100.000	Room And Board	(741,300.00)			(741,300.00)
41110.000	Less: Contractual Adjustment	(217,740.00)			(217,740.00)
41150.000	Room Reservation	(20,400.00)			(20,400.00)
41250.000	Pharmacy	12.23			12.23
41400.000	Physical Therapy	(0.21)			(0.21)
41450.000	Occupational Therapy	(550.10)			(550.10)
41500.000	Speech Therapy	(0.10)			(0.10)
41900.000	Private-Less: Contractual Adjustme	0.00			0.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
42100.000	Room And Board	(6,578,357.18)			(6,578,357.18)
42110.000	Less: Contractual Adjustment	2,262,531.04			2,262,531.04
42250.000	Pharmacy	(6,340.05)			(6,340.05)
42400.000	Physical Therapy	(50,350.00)			(50,350.00)
42450.000	Occupational Therapy	(35,400.00)			(35,400.00)
42500.000	Speech Therapy	(3,200.00)			(3,200.00)
42700.000	Laboratory	(800.00)			(800.00)
42850.000	X-Ray	0.00			0.00
42900.000	Less: Contractual Adjustment	96,090.05			96,090.05
43100.000	Room And Board	(67,575.00)			(67,575.00)
43110.000	Less: Contractual Adjustment	(15,687.00)			(15,687.00)
43250.000	Pharmacy	(4,240.73)			(4,240.73)
43400.000	Physical Therapy	(18,823.90)			(18,823.90)
43450.000	Occupational Therapy	(18,900.00)			(18,900.00)
43500.000	Speech Therapy	(2,450.00)			(2,450.00)
43700.000	Laboratory	(826.16)			(826.16)
43850.000	X-Ray	(833.66)			(833.66)
43900.000	Less: Contractual Adjustment	41,715.38			41,715.38
44100.000	Room & Board - Hospice	(245,100.00)			(245,100.00)
44110.000	Less: Contractual Adjustment	80,447.18			80,447.18
44250.000	Pharmacy	(284.44)			(284.44)
44400.000	Physical Therapy	(250.00)			(250.00)
44450.000	Occupational Therapy	(100.00)			(100.00)
44500.000	Speech Therapy	(400.00)			(400.00)
44850.000	Hospice - LAB	0.00			0.00
44900.000	Contractual Adjustments	1,034.44			1,034.44
47100.000	Room And Board	(76,800.00)			(76,800.00)
47110.000	Less: Contractual Adjustment	26,414.08			26,414.08
47400.000	Physical Therapy	0.00			0.00
47450.000	Occupational Therapy	0.00			0.00
47900.000	Less: Contractual Adjustment	0.00			0.00
50100.000	Room And Board	(450,122.69)			(450,122.69)
50110.000	Less: Contractual Adjustment	(81,940.15)			(81,940.15)
50125.000	Sequestor Take Back	1,134.28			1,134.28
50250.000	Pharmacy	(38,713.85)			(38,713.85)
50400.000	Physical Therapy	(119,200.00)			(119,200.00)
50450.000	Occupational Therapy	(105,300.00)			(105,300.00)
50500.000	Speech Therapy	(20,750.00)			(20,750.00)
50600.000	IV Therapy	0.00			0.00
50700.000	Laboratory	(734.27)			(734.27)
50850.000	X-Ray	(4,378.28)			(4,378.28)
50900.000	Less: Contractual Adjustment	289,076.40			289,076.40
51100.000	Medicaid HMO - Room and Board	0.00			0.00
51110.000	Less: Contractual Adjustment	0.00			0.00
51250.000	Medicaid HMO - Pharmacy	0.00			0.00
51400.000	Medicaid HMO - Physical Therapy	0.00			0.00
51450.000	Medicaid HMO - Occupational Therap	0.00			0.00
51500.000	Medicaid HMO - Speech Therapy	0.00			0.00
51900.000	Less: Contractual Adjustment	0.00			0.00
56241.000	Flu Vaccine	(25.00)			(25.00)
56400.000	Physical Therapy	(47,201.38)			(47,201.38)
56450.000	Occupational Therapy	(55,001.76)			(55,001.76)
56500.000	Speech Therapy	(25,250.72)			(25,250.72)
56750.000	Blood Glucose Test	(5,788.38)			(5,788.38)
56900.000	Less: Contractual Adjustment	41,948.04			41,948.04
56950.000	Sequestor Take Back	584.05			584.05

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
58241.000	Medicare B- Flu Shots	0.00			0.00
58400.000	Physical Therapy	(174,204.33)			(174,204.33)
58450.000	Occupational Therapy	(139,353.97)			(139,353.97)
58500.000	Speech Therapy	(36,601.00)			(36,601.00)
58900.000	Less: Contractual Adjustment	145,571.61			145,571.61
58950.000	Sequestor Take Back	3,055.67			3,055.67
59100.000	Donations	0.00			0.00
59411.000	Employee/Guest Meals	(200.00)			(200.00)
59511.000	Interest Income	(5.47)			(5.47)
59611.000	Vending Income	(793.49)			(793.49)
59712.000	Photocopy Fees	(40.00)			(40.00)
59911.000	Misc. Income	(5,085.00)			(5,085.00)
59991.000	Prior Year	(120,311.74)			(120,311.74)
61100.000	Wages - Supervisor	46,963.60			46,963.60
61110.000	Wages - Regular	52,318.02			52,318.02
61150.000	Wages - Vacation/Holiday/Sick	10,539.55			10,539.55
61650.000	Supplies	6,351.93			6,351.93
61660.000	Entertainment	4,630.00			4,630.00
61670.000	Film And Development	0.00			0.00
61810.000	Dues & Subscriptions	411.30			411.30
61820.000	Travel & Seminars	95.00			95.00
61840.000	Mileage Reimbursement	0.00			0.00
61845.000	Act Resident Transport	0.00			0.00
61850.000	Purchased Services	3,975.04			3,975.04
61860.000	Related Party - Borrowed Employee	0.00			0.00
61900.000	Other	0.00			0.00
62100.000	Wages - Supervisor	37,559.52			37,559.52
62110.000	Wages - Regular	1,552.50			1,552.50
62150.000	Wages - Vacation/Holiday/Sick	4,423.36			4,423.36
62830.000	Education	50.00			50.00
62840.000	Social Services Mileage reimbursem	0.00			0.00
62850.000	Purchased Services	9,800.00			9,800.00
63110.000	Nursing Medicare Dist- Wages LPN	0.00			0.00
63150.000	Wages - Vaction/Holiday/Sick	0.00			0.00
63840.000	Nursing Medicare Dist - Mileage Re	0.00			0.00
64100.000	Wages - R.N.	607,868.88			607,868.88
64110.000	Wages - L.P.N.	754,013.50		78,808.85	832,822.35
			AJE - 2	78,808.85	
64120.000	Wages - Aides	1,074,059.68		112,259.80	1,186,319.48
			AJE - 2	112,259.80	
64150.000	Wages - Vacation/Holiday/Sick	254,602.59		(191,068.65)	63,533.94
			AJE - 2	(191,068.65)	
64310.000	Nursing Non District - Agency R.N.	0.00			0.00
64320.000	Nursing Non District - Agency L.P.	0.00			0.00
64600.000	Nursing Supplies	88.55			88.55
64700.000	Equipment Rental (Non-Medical)	0.00			0.00
64830.000	Education	0.00			0.00
64840.000	Mileage Reimbursement	0.00			0.00
67100.000	Wages - DON	90,496.66			90,496.66
67101.000	Wages - Staff Devel Co-or/Inservice Dir.	88,546.25			88,546.25
67102.000	Nursing Admin-Staf Devek Co-Or/Insruanc	0.00			0.00
67110.000	Nursing Admin-Wages-ADON	0.00			0.00
67120.000	Nursing Administration - Free Floa	0.00			0.00
67150.000	Wages - Vacation/Holiday/Sick	21,144.14			21,144.14
67500.000	Tube Feeding	0.00			0.00
67600.000	Nursing Supplies	116,805.91			116,805.91

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
67650.000	Incontinent Product	47,584.99			47,584.99
67700.000	Equipment Rental (Non-Medical)	6,945.35			6,945.35
67720.000	Small Equipment Purchased	8,857.34			8,857.34
67730.000	Equipment Repair & Maintenance	2,801.32			2,801.32
67800.000	Specialty Beds	7,019.17			7,019.17
67820.000	Travel & Seminar	400.00			400.00
67825.000	Flu Vaccine	199.00			199.00
67830.000	Education	5,763.00			5,763.00
67850.000	Purchased Services	35,966.26		(26,192.00)	9,774.26
			AJE - 4	(26,192.00)	
68100.000	Gen & Admin - Wages - Medical Records	0.00			0.00
68150.000	Vacation/Holiday/Sick - Central Supply	0.00			0.00
68200.000	Nursing Admin - Wages - Ward Clerks	0.00			0.00
68250.000	WAGES - CENTRAL SUPPLY	21,658.25		2,855.48	24,513.73
			AJE - 2	2,855.48	
68810.000	Dues & Subscriptions	0.00			0.00
68840.000	Inventory Control - Mileage Reimbu	0.00		929.00	929.00
			AJE - 5	929.00	
69100.000	Wages - Supervisor	71,708.32		(14,065.43)	57,642.89
			AJE - 2	7,920.26	
			AJE - 7	(21,985.69)	
69110.000	Wages - Regular	232,962.52		21,985.69	254,948.21
			AJE - 7	21,985.69	
69150.000	Wages - Vacation/Holiday/Sick	33,651.21		(7,920.26)	25,730.95
			AJE - 2	(7,920.26)	
69660.000	Chemicals	3,735.76			3,735.76
69670.000	Supplies (Non-Food)	17,525.71			17,525.71
69680.000	Food Supplements	25,076.76			25,076.76
69690.000	Raw Food	243,414.76			243,414.76
69700.000	Equipment Rental	0.00			0.00
69720.000	Small Equipment Purchase	5,495.79			5,495.79
69730.000	Equipment Repair & Maintenance	4,735.13			4,735.13
69820.000	Travel & Seminars	0.00			0.00
69830.000	Education	0.00			0.00
69840.000	Mileage Reimbursement	71.92			71.92
69850.000	Purchased Services	2,277.82			2,277.82
69900.000	Other	0.00			0.00
70100.000	Wages - Supervisor	0.00			0.00
70110.000	Wages - Regular	0.00			0.00
70150.000	Wages - Vacation/Holiday/Sick	0.00			0.00
70670.000	Supplies	637.61			637.61
70690.000	Linen	206.35			206.35
70695.000	Linen Mending	0.00			0.00
70720.000	Small Equipment Purchase	353.20			353.20
70730.000	Equipment Repair & Maintenance	2,011.29			2,011.29
70850.000	Purchased Services	132,569.88			132,569.88
71100.000	Wages - Supervisor	0.00			0.00
71110.000	Wages - Regular	0.00			0.00
71150.000	Wages - Vacation/Holiday/Sick	0.00			0.00
71500.000	Housekeeping - Service Contracts	0.00			0.00
71660.000	Chemicals	0.00			0.00
71670.000	Supplies	59.29			59.29
71690.000	Housekeeping - Paper/Plastic	0.00			0.00
71700.000	Equipment Rental	0.00			0.00
71720.000	Small Equipment Purchase	0.00			0.00
71730.000	Equipment Repair & Maintenance	0.00			0.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
71850.000	Purchased Services	211,482.00			211,482.00
72100.000	Wages - Supervisor	47,214.86		5,648.64	52,863.50
			AJE - 2	5,648.64	
72110.000	Wages - Regular	27,759.03			27,759.03
72150.000	Wages - Vacation/Holiday/Sick	8,969.64		(5,648.64)	3,321.00
			AJE - 2	(5,648.64)	
72500.000	Telephone	33,331.97		(1,710.00)	31,621.97
			AJE - 3	(1,710.00)	
72510.000	Gas	21,855.83			21,855.83
72520.000	Electricity	82,845.81			82,845.81
72521.000	Rent - Principal	0.00			0.00
72522.000	Rent - Interest	0.00			0.00
72523.000	Rent - MIP	0.00			0.00
72524.000	Rent - P/Ins	0.00			0.00
72525.000	Property Taxes	0.00			0.00
72526.000	Rent - Reserve Escrow	0.00			0.00
72527.000	Rent - Base	0.00			0.00
72530.000	Water	12,051.86			12,051.86
72535.000	Sewer	14,382.00			14,382.00
72540.000	Trash Removal	37,048.01			37,048.01
72545.000	Personal Property Tax - Leases	0.00			0.00
72550.000	Service Contracts	7,225.08			7,225.08
72555.000	Plant & Maintenance - Depreciation	0.00			0.00
72660.000	Building Repair & Maintenance	6,575.78			6,575.78
72670.000	Supplies	21,433.56			21,433.56
72680.000	Property Taxes	11,762.30			11,762.30
72690.000	Grounds Maintenance	(1,299.81)			(1,299.81)
72695.000	Grounds Landscaping	16,005.72			16,005.72
72700.000	Equipment Rental	141.69			141.69
72710.000	Rent	622,000.00			622,000.00
72720.000	Small Equipment Purchase	7,502.26			7,502.26
72730.000	Repair & Maintenance	20,517.52			20,517.52
72740.000	Plant & Maintenance - Repair & Mai	0.00			0.00
72820.000	Travel & Seminars	0.00			0.00
72830.000	Education	50.00			50.00
72840.000	Mileage Reimbursement	1,151.08			1,151.08
72850.000	Purchased Services	9,829.32			9,829.32
72900.000	Plant & Maintenance -Other/JD/PH	0.00			0.00
73100.000	General & Admin - Wages Administra	0.00		121,999.00	121,999.00
			AJE - 1	121,999.00	
73110.000	Wages - Regular	195,494.34			195,494.34
73111.000	Wages -Medical Records Hrly	0.00			0.00
73150.000	Wages - Vacation/Holiday/Sick	28,629.95		(2,855.48)	25,774.47
			AJE - 2	(2,855.48)	
73200.000	Payroll Taxes	288,675.98			288,675.98
73240.000	Retirement Plan	50.51			50.51
73250.000	Workers Compensation	42,428.67			42,428.67
73280.000	Unemployment	94,523.16			94,523.16
73290.000	Employee Benefits	13,582.80			13,582.80
73300.000	Group Insurance	305,164.75			305,164.75
73350.000	Rent	0.00			0.00
73400.000	Uniform Expense	0.00			0.00
73410.000	LEASES	2,405.04			2,405.04
73420.000	Bank S/C	0.00			0.00
73430.000	Legal Fees	15,948.41			15,948.41
73435.000	Patient Trust Expenses	0.00			0.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
73440.000	Accounting Fees	14,910.25			14,910.25
73455.000	Medical Director Fee	30,000.00			30,000.00
73460.000	Professional Fees	385.00		7,477.00	7,862.00
			AJE - 4	7,477.00	
73470.000	Bank Service Charges	71.38			71.38
73480.000	Pension Plan	0.00			0.00
73500.000	Bed Tax	545,427.00			545,427.00
73510.000	Advertising - Help Wanted	1,506.00			1,506.00
73515.000	Advertising - Promotional	16,594.63			16,594.63
73520.000	Software Maintenance	27,323.36			27,323.36
73530.000	Insurance	29,549.98			29,549.98
73540.000	Bad Debt Expense	99,368.21			99,368.21
73545.000	Amortization	1,801.32			1,801.32
73550.000	Depreciation	40,821.00			40,821.00
73555.000	Management Fees	455,200.76		(121,999.00)	333,201.76
			AJE - 1	(121,999.00)	
73560.000	LATE FEES & PENALTIES	5,782.50			5,782.50
73570.000	TRANSPORTATION	1,908.65			1,908.65
73580.000	Taxes - General	433.02			433.02
73670.000	Office Supplies	14,934.42			14,934.42
73680.000	Office Expense	951.47			951.47
73700.000	Equipment Rental	1,022.82			1,022.82
73710.000	Equipment Lease	4,651.80			4,651.80
73720.000	Small Equipment Purchase	3,482.46			3,482.46
73730.000	Repair & Maintenance	0.00			0.00
73740.000	Copier Equipment	1,843.58			1,843.58
73765.000	Interest - Leases	2,229.35			2,229.35
73810.000	Dues & Subscriptions	8,485.50		(929.00)	7,556.50
			AJE - 5	(929.00)	
73820.000	Travel & Seminar	3,721.04			3,721.04
73830.000	Education	50.00			50.00
73840.000	Mileage Reimbursement	694.12			694.12
73850.000	Purchased Services	28,666.22			28,666.22
73860.000	Postage	8,674.50			8,674.50
73870.000	Licenses	1,275.00			1,275.00
73880.000	Printing	5,237.68			5,237.68
73900.000	Miscellaneous	0.00			0.00
73903.000	Penalties/Fines	0.00			0.00
73950.000	Management Fee	0.00			0.00
74100.000	Wages - Infection Control/Inservice	0.00			0.00
74150.000	Wages - Vacation/Holiday/Sick	0.00			0.00
75100.000	Wages - MDS/Care Management Co-ord.	99,761.91			99,761.91
75110.000	Wages - Vacation/Holiday/Sick	0.00			0.00
75170.000	MDS P/R Borrowed Employee	(456.30)			(456.30)
75820.000	Travel & Seminars	0.00			0.00
77900.000	Training - Other	0.00			0.00
80100.000	Wages - PT	0.00			0.00
80150.000	Wages - Vac/ Holiday/ Sick	0.00			0.00
80670.000	Supplies	3,164.17			3,164.17
80820.000	Travel & Seminars	0.00			0.00
80830.000	Education	0.00			0.00
80840.000	Mileage Reimbursement	0.00			0.00
80950.000	Purchased Services	296,726.52		(10,000.00)	286,726.52
			AJE - 6	(10,000.00)	
81100.000	Wages - OT	0.00			0.00
81150.000	Wages - Vac / Holiday/ Sick	0.00			0.00

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
81670.000	Supplies	6.98			6.98
81840.000	Mileage Reimbursement	0.00			0.00
81950.000	Purchased Services	264,758.04		10,000.00	274,758.04
			AJE - 6	10,000.00	
82100.000	Wages - ST	0.00			0.00
82150.000	Wages - Vac / Holiday/ Sick	0.00			0.00
82670.000	Supplies	0.00			0.00
82830.000	Education	0.00			0.00
82950.000	Purchased Services	60,146.22			60,146.22
85050.000	Pharmacy Consultant	6,964.40			6,964.40
85660.000	Legend Drugs	175,888.82			175,888.82
85670.000	Supplies	0.00			0.00
85680.000	Tube Feeding	996.89			996.89
85690.000	Non-Legend Drugs	19,388.99			19,388.99
87001.000	Oxygen	0.00			0.00
87002.000	X-Ray	0.00			0.00
88100.000	X-Ray	15,453.65			15,453.65
88200.000	Lab	17,806.64			17,806.64
88300.000	Oxygen	21,665.44			21,665.44
89100.000	Shoes	144.38			144.38
92000.000	Resident Lost Items	0.00			0.00
Marcum 101	Chamber of Commerce Dues	0.00			0.00
Marcum 102	Marketing Functions	0.00			0.00
Marcum 103	Bank Error	0.00			0.00
Marcum 104	Leasehold Depreciation	0.00			0.00
R0001	Dietician	0.00			0.00
R0002	Dentist	0.00			0.00
			AJE - 4	0.00	
R0003	Pharmacist	0.00		15,873.00	15,873.00
			AJE - 4	15,873.00	
R0004	Podiatrist	0.00			0.00
			AJE - 4	0.00	
R0005	Social Worker	0.00			0.00
R0006	Eye Doctor	0.00			0.00
R0007	Orthopedic	0.00		2,842.00	2,842.00
			AJE - 4	2,842.00	
R0008	Speech Therapist	0.00			0.00
R0009	Cell Phone	0.00		1,710.00	1,710.00
			AJE - 3	1,710.00	
Total		(0.00)		0.00	(0.00)
Net (Income) Loss		156,832.94		0.00	156,832.94

Client: **Andrew House**
 Engagement: **Medicaid - Andrew House**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
73100.000	General & Admin - Wages Administra	0.00		121,999.00	121,999.00
			AJE - 1	121,999.00	
Subtotal [2] Administrators		<u>0.00</u>		<u>121,999.00</u>	<u>121,999.00</u>
Subgroup : [4]	Other Administrative Salaries				
73110.000	Wages - Regular	195,494.34		0.00	195,494.34
73150.000	Wages - Vacation/Holiday/Sick	28,629.95		(2,855.48)	25,774.47
			AJE - 2	(2,855.48)	
Subtotal [4] Other Administrative Salaries		<u>224,124.29</u>		<u>(2,855.48)</u>	<u>221,268.81</u>
Subgroup : [5B]	Food Service Supervisor				
69100.000	Wages - Supervisor	71,708.32		(14,065.43)	57,642.89
			AJE - 2	7,920.26	
			AJE - 7	(21,985.69)	
Subtotal [5B] Food Service Supervisor		<u>71,708.32</u>		<u>(14,065.43)</u>	<u>57,642.89</u>
Subgroup : [5C]	Dietary Workers				
69110.000	Wages - Regular	232,962.52		21,985.69	254,948.21
			AJE - 7	21,985.69	
69150.000	Wages - Vacation/Holiday/Sick	33,651.21		(7,920.26)	25,730.95
			AJE - 2	(7,920.26)	
Subtotal [5C] Dietary Workers		<u>266,613.73</u>		<u>14,065.43</u>	<u>280,679.16</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
72100.000	Wages - Supervisor	47,214.86		5,648.64	52,863.50
			AJE - 2	5,648.64	
Subtotal [7A] Engineer or Chief of Maintenance		<u>47,214.86</u>		<u>5,648.64</u>	<u>52,863.50</u>
Subgroup : [7B]	Other Maintenance Workers				
72110.000	Wages - Regular	27,759.03		0.00	27,759.03
72150.000	Wages - Vacation/Holiday/Sick	8,969.64		(5,648.64)	3,321.00
			AJE - 2	(5,648.64)	
Subtotal [7B] Other Maintenance Workers		<u>36,728.67</u>		<u>(5,648.64)</u>	<u>31,080.03</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
67100.000	Wages - DON	90,496.66		0.00	90,496.66
67150.000	Wages - Vacation/Holiday/Sick	21,144.14		0.00	21,144.14
Subtotal [12A] Director of Nurses/Assistant Director		<u>111,640.80</u>		<u>0.00</u>	<u>111,640.80</u>
Subgroup : [12B1] RNs - Direct Care					
64100.000	Wages - R.N.	607,868.88		0.00	607,868.88
64150.000	Wages - Vacation/Holiday/Sick	254,602.69		(191,068.65)	63,533.94
			AJE - 2	(191,068.65)	
Subtotal [12B1] RNs - Direct Care		<u>862,471.47</u>		<u>(191,068.65)</u>	<u>671,402.82</u>
Subgroup : [12B2] RNs - Administrative					
67101.000	Wages - Staff Devel Co-ord/Inservice Dir.	88,546.25		0.00	88,546.25
75100.000	Wages - MDS/Care Management Co-ord.	99,761.91		0.00	99,761.91
75170.000	MDS P/R Borrowed Employee	(456.30)		0.00	(456.30)
Subtotal [12B2] RNs - Administrative		<u>187,851.86</u>		<u>0.00</u>	<u>187,851.86</u>
Subgroup : [12C1] LPNs - Direct Care					
64110.000	Wages - L.P.N.	754,013.50		78,808.85	832,822.35
			AJE - 2	78,808.85	
Subtotal [12C1] LPNs - Direct Care		<u>754,013.50</u>		<u>78,808.85</u>	<u>832,822.35</u>
Subgroup : [12D] Aides and Attendants					
64120.000	Wages - Aides	1,074,059.68		112,259.80	1,186,319.48
			AJE - 2	112,259.80	

Client: **Andrew House**
 Engagement: **Medicaid - Andrew House**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		9/30/2015			9/30/2015
Subtotal [12D] Aides and Attendants		<u>1,074,059.88</u>		<u>112,259.80</u>	<u>1,186,319.48</u>
Subgroup : [12H] Recreation Workers					
61100.000	Wages - Supervisor	46,963.60		0.00	46,963.60
61110.000	Wages - Regular	52,318.02		0.00	52,318.02
61150.000	Wages - Vacation/Holiday/Sick	10,539.55		0.00	10,539.55
Subtotal [12H] Recreation Workers		<u>109,821.17</u>		<u>0.00</u>	<u>109,821.17</u>
Subgroup : [12M] Social Workers/Case Management					
62100.000	Wages - Supervisor	37,559.52		0.00	37,559.52
62110.000	Wages - Regular	1,552.50		0.00	1,552.50
62150.000	Wages - Vacation/Holiday/Sick	4,423.36		0.00	4,423.36
Subtotal [12M] Social Workers/Case Management		<u>43,535.38</u>		<u>0.00</u>	<u>43,535.38</u>
Subgroup : [120] Other					
68250.000	WAGES - CENTRAL SUPPLY	21,658.25		2,855.48	24,513.73
			AJE - 2	<u>2,855.48</u>	
Subtotal [120] Other		<u>21,658.25</u>		<u>2,855.48</u>	<u>24,513.73</u>
Total [10-A] Salaries and Wages		<u>3,811,441.98</u>		<u>121,999.00</u>	<u>3,933,440.98</u>
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
67850.000	Purchased Services	35,966.26		(26,192.00)	9,774.26
			AJE - 4	<u>(26,192.00)</u>	
R0002	Dentist	0.00		0.00	0.00
			AJE - 4	<u>(0.00)</u>	
Subtotal [2] Dentist		<u>35,966.26</u>		<u>(26,192.00)</u>	<u>9,774.26</u>
Subgroup : [3] Pharmacist					
85050.000	Pharmacy Consultant	6,964.40		0.00	6,964.40
R0003	Pharmacist	0.00		15,873.00	15,873.00
			AJE - 4	<u>15,873.00</u>	
Subtotal [3] Pharmacist		<u>6,964.40</u>		<u>15,873.00</u>	<u>22,837.40</u>
Subgroup : [4] Podiatrist					
R0004	Podiatrist	0.00		0.00	0.00
			AJE - 4	<u>(0.00)</u>	
Subtotal [4] Podiatrist		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [5A] PT - Resident Care					
80950.000	Purchased Services	296,726.52		(10,000.00)	286,726.52
			AJE - 6	<u>(10,000.00)</u>	
Subtotal [5A] PT - Resident Care		<u>296,726.52</u>		<u>(10,000.00)</u>	<u>286,726.52</u>
Subgroup : [8A] Medical Director					
73455.000	Medical Director Fee	30,000.00		0.00	30,000.00
Subtotal [8A] Medical Director		<u>30,000.00</u>		<u>0.00</u>	<u>30,000.00</u>
Subgroup : [8E] Other					
R0007	Orthopedic	0.00		2,842.00	2,842.00
			AJE - 4	<u>2,842.00</u>	
Subtotal [8E] Other		<u>0.00</u>		<u>2,842.00</u>	<u>2,842.00</u>
Subgroup : [9A] ST - Resident Care					
82950.000	Purchased Services	60,146.22		0.00	60,146.22
Subtotal [9A] ST - Resident Care		<u>60,146.22</u>		<u>0.00</u>	<u>60,146.22</u>
Subgroup : [10A] OT - Resident Care					
81950.000	Purchased Services	264,758.04		10,000.00	274,758.04
			AJE - 6	<u>10,000.00</u>	

Client: *Andrew House*
 Engagement: *Medicaid - Andrew House*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - TB-CCNH Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		9/30/2015			9/30/2015
Subtotal [10A] OT - Resident Care		<u>264,758.04</u>		<u>10,000.00</u>	<u>274,758.04</u>
Subgroup : [11A2] RN's - Administrative					
73460.000	Professional Fees	385.00	AJE - 4	7,477.00	7,862.00
				<u>7,477.00</u>	<u>7,862.00</u>
Subtotal [11A2] RN's - Administrative		<u>385.00</u>		<u>7,477.00</u>	<u>7,862.00</u>
Total [13-B] Professional Fees		<u>694,946.44</u>		<u>0.00</u>	<u>694,946.44</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
73250.000	Workers Compensation	42,428.67		0.00	42,428.67
		<u>42,428.67</u>		<u>0.00</u>	<u>42,428.67</u>
Subtotal [1A1] Workmen's Compensation		<u>42,428.67</u>		<u>0.00</u>	<u>42,428.67</u>
Subgroup : [1A3] Unemployment Insurance					
73280.000	Unemployment	94,523.16		0.00	94,523.16
		<u>94,523.16</u>		<u>0.00</u>	<u>94,523.16</u>
Subtotal [1A3] Unemployment Insurance		<u>94,523.16</u>		<u>0.00</u>	<u>94,523.16</u>
Subgroup : [1A4] Social Security (FICA)					
73200.000	Payroll Taxes	288,675.98		0.00	288,675.98
		<u>288,675.98</u>		<u>0.00</u>	<u>288,675.98</u>
Subtotal [1A4] Social Security (FICA)		<u>288,675.98</u>		<u>0.00</u>	<u>288,675.98</u>
Subgroup : [1A5] Health Insurance					
73290.000	Employee Benefits	13,582.80		0.00	13,582.80
73300.000	Group Insurance	305,164.75		0.00	305,164.75
		<u>318,747.55</u>		<u>0.00</u>	<u>318,747.55</u>
Subtotal [1A5] Health Insurance		<u>318,747.55</u>		<u>0.00</u>	<u>318,747.55</u>
Subgroup : [1A7] Pensions					
73240.000	Retirement Plan	50.51		0.00	50.51
		<u>50.51</u>		<u>0.00</u>	<u>50.51</u>
Subtotal [1A7] Pensions		<u>50.51</u>		<u>0.00</u>	<u>50.51</u>
Subgroup : [1C] Bad Debts					
73540.000	Bad Debt Expense	99,368.21		0.00	99,368.21
		<u>99,368.21</u>		<u>0.00</u>	<u>99,368.21</u>
Subtotal [1C] Bad Debts		<u>99,368.21</u>		<u>0.00</u>	<u>99,368.21</u>
Subgroup : [1D] Accounting and Auditing					
73440.000	Accounting Fees	14,910.25		0.00	14,910.25
		<u>14,910.25</u>		<u>0.00</u>	<u>14,910.25</u>
Subtotal [1D] Accounting and Auditing		<u>14,910.25</u>		<u>0.00</u>	<u>14,910.25</u>
Subgroup : [1E] Legal					
73430.000	Legal Fees	15,948.41		0.00	15,948.41
		<u>15,948.41</u>		<u>0.00</u>	<u>15,948.41</u>
Subtotal [1E] Legal		<u>15,948.41</u>		<u>0.00</u>	<u>15,948.41</u>
Subgroup : [1G] Office Supplies					
73670.000	Office Supplies	14,934.42		0.00	14,934.42
73740.000	Copier Equipment	1,843.58		0.00	1,843.58
		<u>16,778.00</u>		<u>0.00</u>	<u>16,778.00</u>
Subtotal [1G] Office Supplies		<u>16,778.00</u>		<u>0.00</u>	<u>16,778.00</u>
Subgroup : [1H1] Telephone and Telegraph					
72500.000	Telephone	33,331.97	AJE - 3	(1,710.00)	31,621.97
		<u>33,331.97</u>		<u>(1,710.00)</u>	<u>31,621.97</u>
Subtotal [1H1] Telephone and Telegraph		<u>33,331.97</u>		<u>(1,710.00)</u>	<u>31,621.97</u>
Subgroup : [1H2] Cellular Phones and Beepers					
R0009	Cell Phone	0.00	AJE - 3	1,710.00	1,710.00
		<u>0.00</u>		<u>1,710.00</u>	<u>1,710.00</u>
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>		<u>1,710.00</u>	<u>1,710.00</u>
Subgroup : [1J] Corporation Business Taxes					
73580.000	Taxes - General	433.02		0.00	433.02
		<u>433.02</u>		<u>0.00</u>	<u>433.02</u>
Subtotal [1J] Corporation Business Taxes		<u>433.02</u>		<u>0.00</u>	<u>433.02</u>
Subgroup : [1K3] Resident Day User Fee					
73500.000	Bed Tax	545,427.00		0.00	545,427.00

Client: *Andrew House*
 Engagement: *Medicaid - Andrew House*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - TB-CCNH Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		9/30/2015		9/30/2015	9/30/2015
Subtotal [1K3] Resident Day User Fee		<u>545,427.00</u>		<u>0.00</u>	<u>545,427.00</u>
Total [15] Expenditures Other than Salaries		<u>1,470,622.73</u>		<u>0.00</u>	<u>1,470,622.73</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [4]	Employee Travel				
61820.000	Travel & Seminars	95.00		0.00	95.00
67820.000	Travel & Seminar	400.00		0.00	400.00
68840.000	Inventory Control - Mileage Reambu	0.00		929.00	929.00
			AJE - 5	929.00	
69840.000	Mileage Reimbursement	71.92		0.00	71.92
72840.000	Mileage Reimbursement	1,151.08		0.00	1,151.08
73820.000	Travel & Seminar	3,721.04		0.00	3,721.04
73840.000	Mileage Reimbursement	694.12		0.00	694.12
Subtotal [4] Employee Travel		<u>6,133.16</u>		<u>929.00</u>	<u>7,062.16</u>
Subgroup : [5]	Education Expense				
62830.000	Education	50.00		0.00	50.00
67830.000	Education	5,763.00		0.00	5,763.00
72830.000	Education	50.00		0.00	50.00
73830.000	Education	50.00		0.00	50.00
Subtotal [5] Education Expense		<u>5,913.00</u>		<u>0.00</u>	<u>5,913.00</u>
Subgroup : [M1]	Advertising Help Wanted				
73510.000	Advertising - Help Wanted	1,506.00		0.00	1,506.00
Subtotal [M1] Advertising Help Wanted		<u>1,506.00</u>		<u>0.00</u>	<u>1,506.00</u>
Subgroup : [M3]	Advertising Other				
73515.000	Advertising - Promotional	16,594.63		0.00	16,594.63
Subtotal [M3] Advertising Other		<u>16,594.63</u>		<u>0.00</u>	<u>16,594.63</u>
Subgroup : [M7]	Postage				
73860.000	Postage	8,674.50		0.00	8,674.50
Subtotal [M7] Postage		<u>8,674.50</u>		<u>0.00</u>	<u>8,674.50</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
73610.000	Dues & Subscriptions	8,485.50		(929.00)	7,556.50
			AJE - 5	(929.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>8,485.50</u>		<u>(929.00)</u>	<u>7,556.50</u>
Subgroup : [M9]	Subscriptions				
61810.000	Dues & Subscriptions	411.30		0.00	411.30
Subtotal [M9] Subscriptions		<u>411.30</u>		<u>0.00</u>	<u>411.30</u>
Subgroup : [M11]	Services Provided by Contract				
73850.000	Purchased Services	28,666.22		0.00	28,666.22
Subtotal [M11] Services Provided by Contract		<u>28,666.22</u>		<u>0.00</u>	<u>28,666.22</u>
Subgroup : [M12]	Administrative Management Services				
73555.000	Management Fees	455,200.76		(121,999.00)	333,201.76
			AJE - 1	(121,999.00)	
Subtotal [M12] Administrative Management Services		<u>455,200.76</u>		<u>(121,999.00)</u>	<u>333,201.76</u>
Subgroup : [M13]	Other				
62850.000	Purchased Services	9,800.00		0.00	9,800.00
73410.000	LEASES	2,405.04		0.00	2,405.04
73470.000	Bank Service Charges	71.38		0.00	71.38
73520.000	Software Maintenance	27,323.36		0.00	27,323.36
73560.000	LATE FEES & PENALTIES	5,782.50		0.00	5,782.50
73680.000	Office Expense	951.47		0.00	951.47
73700.000	Equipment Rental	1,022.82		0.00	1,022.82
73720.000	Small Equipment Purchase	3,482.46		0.00	3,482.46
73870.000	Licenses	1,275.00		0.00	1,275.00
73880.000	Printing	5,237.68		0.00	5,237.68
Subtotal [M13] Other		<u>57,351.71</u>		<u>0.00</u>	<u>57,351.71</u>

Client: *Andrew House*
 Engagement: *Medical - Andrew House*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - TB-CCNH Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		9/30/2015			9/30/2015
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		588,936.78		(121,999.00)	466,937.78
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
69680.000	Food Supplements	25,076.76		0.00	25,076.76
69690.000	Raw Food	243,414.76		0.00	243,414.76
Subtotal [2A1] Raw Food		268,491.52		0.00	268,491.52
Subgroup : [2A2] Non-Food Supplies					
69660.000	Chemicals	3,735.76		0.00	3,735.76
69670.000	Supplies (Non-Food)	17,525.71		0.00	17,525.71
Subtotal [2A2] Non-Food Supplies		21,261.47		0.00	21,261.47
Subgroup : [2B] Purchased Services					
69850.000	Purchased Services	2,277.82		0.00	2,277.82
Subtotal [2B] Purchased Services		2,277.82		0.00	2,277.82
Total [18] Dietary Basis for Allocation of Costs		292,030.81		0.00	292,030.81
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
70670.000	Supplies	637.61		0.00	637.61
70690.000	Linen	206.35		0.00	206.35
Subtotal [3A1] Bed Linens, etc...washed, ironed..		843.96		0.00	843.96
Subgroup : [3B] Purchased Services					
70850.000	Purchased Services	132,569.88		0.00	132,569.88
Subtotal [3B] Purchased Services		132,569.88		0.00	132,569.88
Subgroup : [3D] Other					
70720.000	Small Equipment Purchase	353.20		0.00	353.20
Subtotal [3D] Other		353.20		0.00	353.20
Total [19] Laundry-Basis for Allocation of Costs		133,767.04		0.00	133,767.04
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
71670.000	Supplies	59.29		0.00	59.29
Subtotal [4A1] In-House Care Supplies		59.29		0.00	59.29
Subgroup : [4B] Purchased Services					
71850.000	Purchased Services	211,482.00		0.00	211,482.00
Subtotal [4B] Purchased Services		211,482.00		0.00	211,482.00
Subgroup : [5A2] Purchased from					
85660.000	Legend Drugs	175,888.82		0.00	175,888.82
Subtotal [5A2] Purchased from		175,888.82		0.00	175,888.82
Subgroup : [5B] Medicine Cabinet Drugs					
85690.000	Non-Legend Drugs	19,388.99		0.00	19,388.99
Subtotal [5B] Medicine Cabinet Drugs		19,388.99		0.00	19,388.99
Subgroup : [5C] Medical and Therapeutic Supplies					
67600.000	Nursing Supplies	116,805.91		0.00	116,805.91
Subtotal [5C] Medical and Therapeutic Supplies		116,805.91		0.00	116,805.91
Subgroup : [5D] Ambulance/Limousine					
73570.000	TRANSPORTATION	1,908.65		0.00	1,908.65
Subtotal [5D] Ambulance/Limousine		1,908.65		0.00	1,908.65
Subgroup : [5E2] Oxygen - Other					
88300.000	Oxygen	21,665.44		0.00	21,665.44
Subtotal [5E2] Oxygen - Other		21,665.44		0.00	21,665.44

Client: Andrew House
 Engagement: Medicaid - Andrew House
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Combined Detail LS

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
Subgroup : [5F] X-Rays and related radiological					
88100.000	X-Ray	15,453.65		0.00	15,453.65
Subtotal [5F] X-Rays and related radiological		15,453.65		0.00	15,453.65
Subgroup : [5H] Laboratory					
88200.000	Lab	17,806.64		0.00	17,806.64
Subtotal [5H] Laboratory		17,806.64		0.00	17,806.64
Subgroup : [5I] Recreation					
61650.000	Supplies	6,351.93		0.00	6,351.93
61660.000	Entertainment	4,630.00		0.00	4,630.00
61850.000	Purchased Services	3,975.04		0.00	3,975.04
Subtotal [5I] Recreation		14,956.97		0.00	14,956.97
Subgroup : [5J] Other					
64600.000	Nursing Supplies	88.55		0.00	88.55
67650.000	Incontinent Product	47,584.99		0.00	47,584.99
67700.000	Equipment Rental (Non-Medical)	6,945.35		0.00	6,945.35
67720.000	Small Equipment Purchased	8,857.34		0.00	8,857.34
67800.000	Specialty Beds	7,019.17		0.00	7,019.17
67825.000	Flu Vaccine	199.00		0.00	199.00
80670.000	Supplies	3,164.17		0.00	3,164.17
81670.000	Supplies	6.98		0.00	6.98
85680.000	Tube Feeding	996.89		0.00	996.89
89100.000	Shoes	144.38		0.00	144.38
Subtotal [5J] Other		75,006.82		0.00	75,006.82
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		670,423.18		0.00	670,423.18
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
67730.000	Equipment Repair & Maintenance	2,801.32		0.00	2,801.32
69730.000	Equipment Repair & Maintenance	4,735.13		0.00	4,735.13
70730.000	Equipment Repair & Maintenance	2,011.29		0.00	2,011.29
72660.000	Building Repair & Maintenance	6,575.78		0.00	6,575.78
72690.000	Grounds Maintenance	(1,299.81)		0.00	(1,299.81)
72730.000	Repair & Maintenance	20,517.52		0.00	20,517.52
Subtotal [6A] Repairs and Maintenance		35,341.23		0.00	35,341.23
Subgroup : [6B] Heat					
72510.000	Gas	21,855.83		0.00	21,855.83
Subtotal [6B] Heat		21,855.83		0.00	21,855.83
Subgroup : [6C] Light & Power					
72520.000	Electricity	82,845.81		0.00	82,845.81
Subtotal [6C] Light & Power		82,845.81		0.00	82,845.81
Subgroup : [6D] Water					
72530.000	Water	12,051.86		0.00	12,051.86
72535.000	Sewer	14,382.00		0.00	14,382.00
Subtotal [6D] Water		26,433.86		0.00	26,433.86
Subgroup : [6E] Equipment Lease					
73710.000	Equipment Lease	4,651.80		0.00	4,651.80
Subtotal [6E] Equipment Lease		4,651.80		0.00	4,651.80
Subgroup : [6F] Other					
69720.000	Small Equipment Purchase	5,495.79		0.00	5,495.79
72540.000	Trash Removal	37,048.01		0.00	37,048.01
72550.000	Service Contracts	7,225.08		0.00	7,225.08
72670.000	Supplies	21,433.56		0.00	21,433.56
72695.000	Grounds Landscaping	16,005.72		0.00	16,005.72
72700.000	Equipment Rental	141.69		0.00	141.69
72720.000	Small Equipment Purchase	7,502.26		0.00	7,502.26
72850.000	Purchased Services	9,829.32		0.00	9,829.32
Subtotal [6F] Other		104,681.43		0.00	104,681.43

Client: *Andrew House*
 Engagement: *Medicaid - Andrew House*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - TB-CCNH Combined Detail LS*

Account	Description	UNADJ 9/30/2015	JE Ref #	AJE	ADJ 9/30/2015
Subgroup : [7D] Movable Equipment					
73550.000	Depreciation	40,821.00		0.00	40,821.00
Subtotal [7D] Movable Equipment		<u>40,821.00</u>		<u>0.00</u>	<u>40,821.00</u>
Subgroup : [8A] Organization Expense					
73545.000	Amortization	1,801.32		0.00	1,801.32
Subtotal [8A] Organization Expense		<u>1,801.32</u>		<u>0.00</u>	<u>1,801.32</u>
Subgroup : [9] Rental Payments					
72710.000	Rent	622,000.00		0.00	622,000.00
Subtotal [9] Rental Payments		<u>622,000.00</u>		<u>0.00</u>	<u>622,000.00</u>
Subgroup : [10B] Real estate taxes paid by lessor					
72680.000	Property Taxes	11,762.30		0.00	11,762.30
Subtotal [10B] Real estate taxes paid by lessor		<u>11,762.30</u>		<u>0.00</u>	<u>11,762.30</u>
Total [22] Maintenance and Property		<u>952,194.58</u>		<u>0.00</u>	<u>952,194.58</u>
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
73765.000	Interest - Leases	2,229.35		0.00	2,229.35
Subtotal [12D] Other Interest Expense		<u>2,229.35</u>		<u>0.00</u>	<u>2,229.35</u>
Subgroup : [14C1] Umbrella					
73530.000	Insurance	29,549.98		0.00	29,549.98
Subtotal [14C1] Umbrella		<u>29,549.98</u>		<u>0.00</u>	<u>29,549.98</u>
Total [27] Interest and Insurance		<u>31,779.33</u>		<u>0.00</u>	<u>31,779.33</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
42100.000	Room And Board	(6,578,357.18)		0.00	(6,578,357.18)
44100.000	Room & Board - Hospice	(245,100.00)		0.00	(245,100.00)
47100.000	Room And Board	(76,800.00)		0.00	(76,800.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(6,900,257.18)</u>		<u>0.00</u>	<u>(6,900,257.18)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
42110.000	Less: Contractual Adjustment	2,262,531.04		0.00	2,262,531.04
47110.000	Less: Contractual Adjustment	26,414.08		0.00	26,414.08
50900.000	Less: Contractual Adjustment	289,076.40		0.00	289,076.40
Subtotal [1B] Medicaid room and board contractual allowance		<u>2,578,021.52</u>		<u>0.00</u>	<u>2,578,021.52</u>
Subgroup : [3A] Medicare Residents (All Inclusive)					
40100.000	Room And Board	(1,107,900.00)		0.00	(1,107,900.00)
50100.000	Room And Board	(450,122.69)		0.00	(450,122.69)
Subtotal [3A] Medicare Residents (All Inclusive)		<u>(1,558,022.69)</u>		<u>0.00</u>	<u>(1,558,022.69)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
40110.000	Less: Contractual Adjustment	(865,534.02)		0.00	(865,534.02)
40120.000	Sequestor Take Back	32,219.68		0.00	32,219.68
40900.000	Less Contractual Adjustment	1,099,388.59		0.00	1,099,388.59
Subtotal [3B] Medicare room and board contractual allowance		<u>266,074.25</u>		<u>0.00</u>	<u>266,074.25</u>
Subgroup : [4A] Private-pay residents and other					
41100.000	Room And Board	(741,300.00)		0.00	(741,300.00)
41150.000	Room Reservation	(20,400.00)		0.00	(20,400.00)
43100.000	Room And Board	(67,575.00)		0.00	(67,575.00)
Subtotal [4A] Private-pay residents and other		<u>(829,275.00)</u>		<u>0.00</u>	<u>(829,275.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
41110.000	Less: Contractual Adjustment	(217,740.00)		0.00	(217,740.00)
43110.000	Less: Contractual Adjustment	(15,687.00)		0.00	(15,687.00)
44110.000	Less: Contractual Adjustment	80,447.18		0.00	80,447.18
Subtotal [4B] Private-pay room and board contractual allowance		<u>(152,979.82)</u>		<u>0.00</u>	<u>(152,979.82)</u>

Client: **Andrew House**
 Engagement: **Medicaid - Andrew House**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		9/30/2015			9/30/2015
Subgroup : [5A] Prescription Drugs - Medicare					
40250.000	Pharmacy	(134,808.19)		0.00	(134,808.19)
50250.000	Pharmacy	(38,713.85)		0.00	(38,713.85)
Subtotal [5A] Prescription Drugs - Medicare		(173,522.04)		0.00	(173,522.04)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance					
50110.000	Less: Contractual Adjustment	(81,940.15)		0.00	(81,940.15)
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		(81,940.15)		0.00	(81,940.15)
Subgroup : [5C] Prescription Drugs - Non-medicare					
41250.000	Pharmacy	12.23		0.00	12.23
42250.000	Pharmacy	(6,340.05)		0.00	(6,340.05)
43250.000	Pharmacy	(4,240.73)		0.00	(4,240.73)
44250.000	Pharmacy	(284.44)		0.00	(284.44)
Subtotal [5C] Prescription Drugs - Non-medicare		(10,852.99)		0.00	(10,852.99)
Subgroup : [7A] Physical Therapy - Medicare					
40400.000	Physical Therapy	(429,350.00)		0.00	(429,350.00)
50400.000	Physical Therapy	(119,200.00)		0.00	(119,200.00)
56400.000	Physical Therapy	(47,201.38)		0.00	(47,201.38)
58400.000	Physical Therapy	(174,204.33)		0.00	(174,204.33)
Subtotal [7A] Physical Therapy - Medicare		(769,955.71)		0.00	(769,955.71)
Subgroup : [7C] Physical Therapy - Non-medicare					
41400.000	Physical Therapy	(0.21)		0.00	(0.21)
42400.000	Physical Therapy	(50,350.00)		0.00	(50,350.00)
43400.000	Physical Therapy	(18,823.90)		0.00	(18,823.90)
44400.000	Physical Therapy	(250.00)		0.00	(250.00)
Subtotal [7C] Physical Therapy - Non-medicare		(69,424.11)		0.00	(69,424.11)
Subgroup : [8A] Speech Therapy - Medicare					
40500.000	Speech Therapy	(118,050.00)		0.00	(118,050.00)
50500.000	Speech Therapy	(20,750.00)		0.00	(20,750.00)
56500.000	Speech Therapy	(25,250.72)		0.00	(25,250.72)
58500.000	Speech Therapy	(36,601.00)		0.00	(36,601.00)
Subtotal [8A] Speech Therapy - Medicare		(200,651.72)		0.00	(200,651.72)
Subgroup : [8C] Speech Therapy - Non-medicare					
41500.000	Speech Therapy	(0.10)		0.00	(0.10)
42500.000	Speech Therapy	(3,200.00)		0.00	(3,200.00)
43500.000	Speech Therapy	(2,450.00)		0.00	(2,450.00)
44500.000	Speech Therapy	(400.00)		0.00	(400.00)
Subtotal [8C] Speech Therapy - Non-medicare		(6,050.10)		0.00	(6,050.10)
Subgroup : [9A] Occupational Therapy - Medicare					
40450.000	Occupational Therapy	(395,950.03)		0.00	(395,950.03)
50450.000	Occupational Therapy	(105,300.00)		0.00	(105,300.00)
56450.000	Occupational Therapy	(55,001.76)		0.00	(55,001.76)
58450.000	Occupational Therapy	(139,353.97)		0.00	(139,353.97)
Subtotal [9A] Occupational Therapy - Medicare		(695,605.76)		0.00	(695,605.76)
Subgroup : [9C] Occupational Therapy - Non-medicare					
41450.000	Occupational Therapy	(550.10)		0.00	(550.10)
42450.000	Occupational Therapy	(35,400.00)		0.00	(35,400.00)
43450.000	Occupational Therapy	(18,900.00)		0.00	(18,900.00)
44450.000	Occupational Therapy	(100.00)		0.00	(100.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(54,950.10)		0.00	(54,950.10)
Subgroup : [10A] Other - Medicare					
40700.000	Laboratory	(13,031.55)		0.00	(13,031.55)
40850.000	X-Ray	(8,198.85)		0.00	(8,198.85)
50125.000	Sequestor Take Back	1,134.28		0.00	1,134.28
50700.000	Laboratory	(734.27)		0.00	(734.27)
50850.000	X-Ray	(4,378.28)		0.00	(4,378.28)
56750.000	Blood Glucose Test	(5,788.38)		0.00	(5,788.38)

Client: *Andrew House*
 Engagement: *Medicaid - Andrew House*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - TB-CCNH Combined Detail LS*

Account	Description	UNADJ	JE Ref #	AJE	ADJ
		<u>9/30/2015</u>			<u>9/30/2015</u>
56900.000	Less: Contractual Adjustment	41,948.04		0.00	41,948.04
56950.000	Sequestor Take Back	584.05		0.00	584.05
58900.000	Less: Contractual Adjustment	145,571.61		0.00	145,571.61
58950.000	Sequestor Take Back	3,055.67		0.00	3,055.67
Subtotal [10A] Other - Medicare		<u>160,162.32</u>		<u>0.00</u>	<u>160,162.32</u>
Subgroup : [10B] Other - Non-medicare					
42700.000	Laboratory	(800.00)		0.00	(800.00)
42900.000	Less: Contractual Adjustment	96,090.05		0.00	96,090.05
43700.000	Laboratory	(826.16)		0.00	(826.16)
43850.000	X-Ray	(833.66)		0.00	(833.66)
43900.000	Less: Contractual Adjustment	41,715.38		0.00	41,715.38
44900.000	Contractual Adjustments	1,034.44		0.00	1,034.44
Subtotal [10B] Other - Non-medicare		<u>136,380.05</u>		<u>0.00</u>	<u>136,380.05</u>
Subgroup : [11] Meals sold to guests, employees, and others					
59411.000	Employee/Guest Meals	(200.00)		0.00	(200.00)
Subtotal [11] Meals sold to guests, employees, and others		<u>(200.00)</u>		<u>0.00</u>	<u>(200.00)</u>
Subgroup : [15] Interest Income					
59511.000	Interest Income	(5.47)		0.00	(5.47)
Subtotal [15] Interest Income		<u>(5.47)</u>		<u>0.00</u>	<u>(5.47)</u>
Subgroup : [18] Other Revenue					
56241.000	Flu Vaccine	(25.00)		0.00	(25.00)
59611.000	Vending Income	(793.49)		0.00	(793.49)
59712.000	Photocopy Fees	(40.00)		0.00	(40.00)
59911.000	Misc. Income	(5,085.00)		0.00	(5,085.00)
59991.000	Prior Year	(120,311.74)		0.00	(120,311.74)
Subtotal [18] Other Revenue		<u>(126,255.23)</u>		<u>0.00</u>	<u>(126,255.23)</u>
Total [30] Statement of Revenue		<u>(8,489,309.93)</u>		<u>0.00</u>	<u>(8,489,309.93)</u>
Sum of Account Groups		156,832.94		0.00	156,832.94
Net (Income) Loss		156,832.94		0.00	156,832.94

Client: **Andrew House**
 Engagement: **Medicaid - Andrew House**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.04 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		D.05		
Reclass Admin from Management Fee				
73100.000	General & Admin - Wages Administra		121,999.00	
73555.000	Management Fees			121,999.00
Total			121,999.00	121,999.00
Adjusting Journal Entries JE # 2		D.04		
Allocate Sick/Hol/Vaca				
64110.000	Wages - L.P.N.		78,808.85	
64120.000	Wages - Aides		112,259.80	
68250.000	WAGES - CENTRAL SUPPLY		2,855.48	
69100.000	Wages - Supervisor		7,920.26	
72100.000	Wages - Supervisor		5,648.64	
64150.000	Wages - Vacation/Holiday/Sick			191,068.65
69150.000	Wages - Vacation/Holiday/Sick			7,920.26
72150.000	Wages - Vacation/Holiday/Sick			5,648.64
73150.000	Wages - Vacation/Holiday/Sick			2,855.48
Total			207,493.03	207,493.03
Adjusting Journal Entries JE # 3		D.01		
Reclass Cell from Telephone				
R0009	Cell Phone		1,710.00	
72500.000	Telephone			1,710.00
Total			1,710.00	1,710.00
Adjusting Journal Entries JE # 4		D.01		
Reclass Professional Fees				
73460.000	Professional Fees		7,477.00	
R0003	Pharmacist		15,873.00	
R0007	Orthopedic		2,842.00	
67850.000	Purchased Services			26,192.00
R0002	Dentist			
R0004	Podiatrist			
Total			26,192.00	26,192.00
Adjusting Journal Entries JE # 5		D.01		
Reclass Reimbursed Expenses from Dues				
68840.000	Inventory Control - Mileage Reimbu		929.00	
73810.000	Dues & Subscriptions			929.00
Total			929.00	929.00
Adjusting Journal Entries JE # 6		A.02a		
AJE per Client				
81950.000	Purchased Services		10,000.00	
80950.000	Purchased Services			10,000.00
Total			10,000.00	10,000.00
Adjusting Journal Entries JE # 7		D.04a		
Reclass Food Service Super to Regular				
69110.000	Wages - Regular		21,985.69	
69100.000	Wages - Supervisor			21,985.69
Total			21,985.69	21,985.69



Workpaper Index: 400.2
 Prepared By: ZH
 Reviewed By:
 Workpaper Date: 1/19/2016
 Run Date: 1/19/2016

Provider Name: Andrew House
 Provider Number: 9639
 Period Ended: 9/30/15

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: