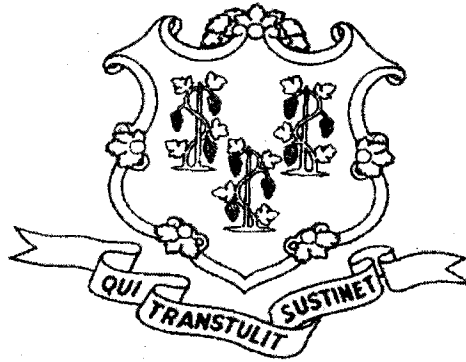


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) RegalCare at West Haven, LLC	
Address (No. & Street, City, State, Zip Code) 310 Terrace Avenue, West Haven, CT 06516	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 3/4/2016	Report for Year Ending 9/30/2016

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

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

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General Information

Name of Facility (as licensed) RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2016	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for RegalCare at West Haven, LLC [facility name], for the cost report period beginning March 4, 2016 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37		
Name of Facility RegalCare at West Haven, LLC		Period Covered:		From 3/4/2016	To 9/30/2016
Address of Facility 310 Terrace Avenue, West Haven, CT 06516					
Report Prepared By Marcum LLP		Phone Number 203-781-9600		Date 12/19/2016	
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 203-932-2247		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) RegalCare at West Haven, LLC		Address (No. & Street, City, State, Zip) 310 Terrace Avenue, West Haven, CT 06516		
License Numbers:	CCNH 2355	RHNS	(Specify)	Medicare Provider No. 07-5201
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Purchased by RegalCare OP Holding Company, LLC on 3/4/2016 from Paradigm.				
Administrator				
Name of Administrator Paul Bishins		Nursing Home Administrator's License No.:	001989	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Related Parties*

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2016	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						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Line of Credit Interest	76,042	76,042
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	277,087	138,888
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	148,381	148,381
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	52,466	52,466
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	155,770	155,770
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp	122,589	122,589
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	54,959	54,959
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	6,048	6,048
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance	25,067	25,067

* Use additional sheets if necessary.

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

NOTE: Due to Regal Care Rehabilitation LLC operating with a loss based on the calendar year, the actual cost was reported at the cost report.

Regal Care Rehabilitation LLC

PROFIT AND LOSS

January - December 2016

	TOTAL
INCOME	
Sales	2,120,981.99
Services	-12,785.37
Total Income	\$2,108,196.62
GROSS PROFIT	\$2,108,196.62
EXPENSES	
Bank Charges	285.00
CEUs	488.98
Computers & Hardware	6,942.38
Dues & Subscriptions	183.96
Insurance	12,785.37
Dental	5,657.54
health insurance	56,343.04
Total Insurance	74,785.95
Insurance - Liability	5,096.82
Payroll Expenses	
Greenwich	134,782.19
New Haven	238,249.89
Prospect	317,935.73
Southport	107,026.42
Torrington	162,967.54
Waterbury	239,021.64
West Haven	320,606.75
Total Payroll Expenses	1,520,590.16
Payroll Tax	
Greenwich	15,684.30
New Haven	22,387.89
Prospect	30,659.21
Southport	11,742.61
Torrington	16,467.90
Waterbury	23,548.06
West Haven	30,107.10
Total Payroll Tax	150,597.07
Professional Fees	
Greenwich	3,500.00
New Haven	90,065.65
Prospect	65,737.04
Southport	8,362.00
Torrington	92,666.21
Waterbury	146,310.61
West Haven	96,995.02
Total Professional Fees	568,938.16
Therapy Supplies	65.74

	TOTAL
Unapplied Cash Bill Payment Expense	0.00
Total Expenses	\$2,327,974.22
NET OPERATING INCOME	\$ -219,777.60
NET INCOME	\$ -219,777.60

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

N/A

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

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

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	
RegalCare at West Haven, LLC		2355		9/30/2016		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						
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input type="radio"/> No
Total ***								

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Wage enhancement, rate templates, prior owner Medicare CHOW reports (Disallowed \$3,150 on Pg. 28)	\$ 5,782
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 5,782

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Robinson + Cole LLP 2 Murtha Cullina LLP 3 CNH Finance 4 5	Telephone Number 860-275-8200 860-240-6000 203-742-3057
--	--

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

- 1 280 Trumbull Street, Hartford, CT 06103
 2 P.O. Box 150435
 3 Two Greenwich Plaza Greenwich, CT 06830
 4
 5

Services Provided by This Firm (*describe fully*)

1 Settlements for employee issues (Disallowed 50% on Pg. 28)	\$ 2,100
2 Legal service for successor liability claims (Disallowed on Pg. 28)	\$ 1,386
3 Line of Credit Financing (Disallowed on Pg. 28)	\$ 1,043
4	\$
5	\$
	Charge for Services Provided
	\$ 4,529

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

- Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended						Page	of						
		9/30/2016		7/1 Thru 9/30		9/30/2016									
RegalCare at West Haven, LLC	2355	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	Total	CCNH	RHNS	Total
1. Certified Bed Capacity															
A. On last day of PREVIOUS report period															
B. On last day of THIS report period		98	98				98			98			98		
2. Number of Residents															
A. As of midnight of PREVIOUS report period															
B. As of midnight of THIS report period		92	92				77			77			92		
3. Total Number of Days Care Provided During Period															
A. Medicare		2,637	2,637				1,330			1,307			1,307		
B. Medicaid (Conn.)		14,481	14,481				7,960			6,521			6,521		
C. Medicaid (other states)															
D. Private Pay		93	93				10			83			83		
E. State SSI for RCH															
F. Other (Specify) HMO & Private Insurance		79	79				68			11			11		
G. Total Care Days During Period (3A thru F)		17,290	17,290				9,368			7,922			7,922		
Total Number of Days Not Included in Figures in 3G															
4. for Which Revenue Was Received for Reserved Beds															
A. Medicaid Bed Reserve Days															
B. Other Bed Reserve Days															
5. Total Resident Days (3G + 4A + 4B)		17,290	17,290				9,368			7,922			7,922		

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS (Specify)	R.C.H.	ICF-MR
No. of Residents	16		75		1			
Per Diem Rate								
a. One bed rm.	Various		246.83		422.00			
b. Two bed rms.	Various		246.83		380.00			
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,196	2,196		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	34	34		
2. Restorative Treatments	301	301		
C. Other	6,341	6,341		
D. Total Physical Therapy Treatments	8,872	8,872		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	442	442		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	7	7		
2. Restorative Treatments	64	64		
C. Other	841	841		
D. Total Speech Therapy Treatments	1,354	1,354		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,564	1,564		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	45	45		
2. Restorative Treatments	402	402		
C. Other	7,121	7,121		
D. Total Occupational Therapy Treatments	9,132	9,132		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at West Haven, LLC	2355	9/30/2016	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)	56,223	954				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	92,135	2,901				
5. Dietary Service						
a. Head Dietitian	10,013	223				
b. Food Service Supervisor	29,294	1,136				
c. Dietary Workers	193,299	11,075				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	168,538	9,804				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	31,657	1,218				
b. Other Maintenance Workers	18,192	1,164				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	49,965	2,605				
9. Barber and Beautician Services						
10. Protective Services	40,656	2,326				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	64,979	1,376				
b. RN						
1. Direct Care	351,574	8,909				
2. Administrative**	159,530	4,706				
c. LPN						
1. Direct Care	520,692	17,826				
2. Administrative**						
d. Aides and Attendants	806,970	44,770				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	46,471	2,531				
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	33,032	1,243				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	13,692	1,026				
A-13. Total Salary Expenditures	2,686,912	115,793				

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

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

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

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

Name of Facility		License No.		Report for Year Ended		Page	of		
RegalCare at West Haven, LLC		2355		9/30/2016		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed) RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2016		Page 12	of 37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Amy Bentley (3/4/2016 - 7/20/2016)	33,855		Non Discrim	Administrator	472	A2			
Paul Bishins (7/21/2016 - 9/30/2016)	22,368		Non Discrim	Administrator	482	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		
RegalCare at West Haven, LLC	2355	9/30/2016	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	2,940	Monthly Fee				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	148,381	2,160				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	21,000	84				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	52,466	764				
b. Other						
10. Occupational Therapist						
a. Resident Care	155,770	2,268				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,027	18				
2. Administrative***						
b. LPN						
1. Direct Care	2,239	51				
2. Administrative***						
c. Aides	14,386	559				
d. Other						
12. Other (Specify) See Attached Schedule	30,810	489				
B-13 Total Fees Paid in Lieu of Salaries	429,019	6,393				

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at West Haven, LLC	2355	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 122,589	122,589			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 276,471	276,471			
5. Health Insurance	\$ 470,678	470,678			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 139,773	139,773			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 28,942	28,942			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 5,782	5,782			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 4,529	4,529			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 5,996	5,996			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 6,706	6,706			
2. Cellular Phones	\$ 1,003	1,003			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 349	349			
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	\$ 306,513	306,513			
Subtotal	\$ 1,369,331	1,369,331			

* 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**

RegalCare at West Haven, LLC
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Misc. Employee Benefits	\$ 9,359		
Union Training	\$ 17,447		
Background Checks	\$ 2,136		
Total	\$ 28,942	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at West Haven, LLC	2355	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,369,331	1,369,331			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 9,549	9,549			
5. Education Expenses Related to Seminars and Conventions	\$ 1,262	1,262			
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>)	\$ 833	833			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 10,074	10,074			
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	\$ 401	401			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 56,963	56,963			
12. Administrative Management Services**	\$ 277,087	277,087			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 157,903	157,903			
C-14 Total Administrative & General Expenditures	\$ 1,883,403	1,883,403			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising	\$ 10,074		
Total Other Advertising	\$ 10,074	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 1,581		
Fines & Penalties	\$ 25		
Late Fees	\$ 297		
Bank Fees	\$ 16,154		
Background Checks	\$ 82		
Startup Costs	\$ 82,973		
Prior Period Adjustment	\$ 56,791		
Total Other Administrative and General	\$ 157,903	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
RegalCare Management Group, 5 Barlow Road, Edison, NJ 08817	277,087	Management Services Per Contract	Pg. 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 RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2016	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 112,376	112,376		
2.	Non-Food Supplies	\$ 10,562	10,562		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 122,938	122,938		
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 RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2016	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	2,877	2,877	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	2,877	2,877	
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
RegalCare at West Haven, LLC		2355	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	c. Management Services*	\$				
	d. Other (<i>Specify</i>) Supplies	\$	11,619	11,619		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	11,619	11,619		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	130,412	130,412		
	b. Medicine Cabinet Drugs	\$	4,778	4,778		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	4,539	4,539		
	f. X-rays and Related Radiological Procedures***	\$	4,503	4,503		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	9,057	9,057		
	i. Recreation	\$	9,256	9,256		
	j. Other (Specify)**** See Attached Schedule	\$	92,021	92,021		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	254,566	254,566		

* 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)
	-		
PPD Supplies	\$ 58,700		
Minor Equip & Supplies	\$ 2,299		
Incontinence Supplies	\$ 3,383		
Equipment Rental	\$ 26,572		
Data Processing	\$ 1,067		
Total Other Resident Care	\$ 92,021	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at West Haven, LLC	2355	9/30/2016			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	13,852	13,852			
b. Heat	\$	1,689	1,689			
c. Light & Power	\$	39,674	39,674			
d. Water	\$	9,630	9,630			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	3,101	3,101			
f. Other (<i>itemize</i>)	\$	51,930	51,930			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	119,876	119,876			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	13,385	13,385			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	13,385	13,385			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$	3,481	3,481			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	2,388	2,388			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	5,869	5,869			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	150,784	150,784			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	54,335	54,335			
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	224,373	224,373			

* 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)
	-		
Supplies	\$ 8,511		
Minor Equip & Supplies	\$ 94		
Sanitation & Incineration	\$ 14,253		
Extermination	\$ 1,010		
Snow Removal	\$ 824		
Landscaping	\$ 3,637		
Fire Drill	\$ 5,048		
Contracted Service	\$ 18,333		
Professional Fees	\$ 220		
Total Other Repairs and Maintenance	\$ 51,930	\$ -	\$ -

Depreciation Schedule

Name of Facility RegalCare at West Haven, LLC		License No. 2355		Report for Year Ended 9/30/2016				Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal											
B. Building and Building Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
B-4. Subtotal											
C. Non-Movable Equipment											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal											
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No								
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period											
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)											
{a}											
D-3. Subtotal				56,072		56,072		S/L	Various	13,385	13,385
E. Total Depreciation											13,385
											13,385

{a} Assets listed exclude historical assets from prior owner

RegalCare at West Haven, LLC
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/1/2016	ID Card Printer	\$ 1,244	5	\$ 249
4/1/2016	Commercial conveyor toasting system	619	10	62
8/1/2016	Plate warmer	1,982	10	198
9/1/2016	Ice Machine Cuber	2,096	10	210
7/1/2016	Patient lifter / 660lb lifter scale	2,749	10	275
3/1/2016	Sonciwall Network Sec, 8 computers, server, 3 Printers	11,633	5	2,327
4/1/2016	5 Lenovo Computer	2,707	5	541
5/1/2016	Ethernet swith, Server backup & Project Management	10,302	5	2,060
9/1/2016	Apple Macbook Pro	1,577	3	526
9/1/2016	Check Scanner	877	5	175
3/1/2016	Microsoft Office Pro (8)	1,752	3	584
4/1/2016	Microsoft Office Pro (5)	1,095	3	365
4/1/2016	Sonicwall anti/virus	589	3	196
3/1/2016	E-Copiers (Total = 6)	16,850	3	5,617
Total additions for Movable Equipment		\$ 56,072		\$ 13,385
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
4/1/2016	Sign Replacement	\$ 1,383	10	\$ 138
4/1/2016	Flooring, Grout, baseboard, telephone cord	669	15	45
5/1/2016	Paint materials	556	15	37
5/1/2016	Room renovation materials	529	15	35
8/1/2016	Wiring for service feeders	4,786	20	239
8/1/2016	Tile Flooring	37,879	20	1,894
Total additions for Leasehold Improvement		\$ 45,802		\$ 2,388
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
RegalCare at West Haven, LLC		2355		9/30/2016		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Deferred Financing Costs				34,814		S/L		3,481	
2.									
3.									
A-4. Subtotal									3,481
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period {a}									
	Var	Var	Various	45,802		S/L		2,388	
C-4. Subtotal									2,388
D. Total Amortization									5,869

* 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.

{a} Assets listed exclude historical assets from prior owner

**RegalCare at West Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE**

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2016 Deprec.	2016 A/D	NBV
LEASEHOLD IMPROVEMENTS								
Leasehold Imp	Sign Replacement	4/1/2016	S/L	10	1,383	138	138	1,245
Leasehold Imp	Flooring, Grout, baseboard, telephone cord	4/1/2016	S/L	15	669	45	45	624
Leasehold Imp	Paint materials	5/1/2016	S/L	15	556	37	37	519
Leasehold Imp	Room renovation materials	5/1/2016	S/L	15	529	35	35	494
Leasehold Imp	Wiring for service feeders	8/1/2016	S/L	20	4,786	239	239	4,547
Leasehold Imp	Tile Flooring	8/1/2016	S/L	20	37,879	1,894	1,894	35,985
TOTAL LEASEHOLD IMPROVEMENTS					45,802	2,388	2,388	43,414
MOVABLE EQUIPMENT								
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	249	995
FF&E	Commercial conveyor toasting system	4/1/2016	S/L	10	619	62	62	557
FF&E	Plate warmer	8/1/2016	S/L	10	1,982	198	198	1,784
FF&E	Ice Machine Cuber	9/1/2016	S/L	10	2,096	210	210	1,886
Medical Equipment	Patient lifter / 660lb lifter scale	7/1/2016	S/L	10	2,749	275	275	2,474
Computer Hardware	Sonicwall Network Sec, 8 computers, server, 3 Printers	3/1/2016	S/L	5	11,633	2,327	2,327	9,306
Computer Hardware	5 Lenovo Computer	4/1/2016	S/L	5	2,707	541	541	2,166
Computer Hardware	Ethernet swith, Server backup & Project Management	5/1/2016	S/L	5	10,302	2,060	2,060	8,242
Computer Hardware	Apple Macbook Pro	9/1/2016	S/L	3	1,577	526	526	1,051
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	175	702
Computer Software	Microsoft Office Pro (8)	3/1/2016	S/L	3	1,752	584	584	1,168
Computer Software	Microsoft Office Pro (5)	4/1/2016	S/L	3	1,095	365	365	730
Computer Software	Sonicwall anti/virus	4/1/2016	S/L	3	589	196	196	393
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,617	5,617	11,233
TOTAL MOVABLE EQUIPMENT					56,072	13,385	13,385	42,687
TOTAL ASSETS					101,874	15,773	15,773	86,101
TOTAL ASSETS PER CR SCHEDULE					101,874	15,773	15,773	86,101
TOTAL ASSETS PER TRIAL BALANCE					108,024	9,466	9,466	98,558
VARIANCE					(6,150)	6,307	6,307	(12,457)
VARIANCE DETAIL								
(ADD) CIP					6,150	-	-	-
ROUNDING					-	-	-	-
REVISED VARIANCE					-	6,307	6,307	(6,307)

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

6,307
(6,307)

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2016	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		98			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building	03/04/16	20 Years	150,784	

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
RegalCare at West Haven, LLC		2355	9/30/2016			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	
RegalCare at West Haven, LLC		2355		9/30/2016		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)				\$	76,042	76,042	
Line of Credit Interest Expense							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	76,042	76,042	
14. Insurance							
a. Insurance on Property (buildings only)				\$	6,048	6,048	
b. Insurance on Automobiles				\$	333	333	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	25,067	25,067	
General Liability, EPLI, Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	31,448	31,448	
15. Total All Expenditures (A-13 thru C-14)				\$	5,843,073	5,843,073	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
RegalCare at West Haven, LLC			2355	9/30/2016	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 155,770	155,770		
7.			Other - See attached Schedule	\$ 30,810	30,810		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d/e	Accounting & Legal	\$ 6,629	6,629		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 173	173		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 3,460	3,460		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 10,074	10,074		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 99	99		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 164,702	164,702		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 151,459	151,459		
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)				\$ 523,176	523,176		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Independent Nurse Monitor	\$ 29,610		
13	B12o	IV Nurse	\$ 1,200		
Total Other Fees Adjustments			\$ 30,810	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties	\$ 25		
16	m13	Late Fees	\$ 297		
16	m13	Startup Costs	\$ 82,973		
16	m13	Prior Period Adjustment	\$ 56,791		
16	m13	Bank Fees - Line of Credit & Credit Cards	\$ 2,014		
15	1a9	Misc. Employee Benefits	\$ 9,359		
Total Other A&G Adjustments			\$ 151,459	\$ -	\$ -

RegalCare at West Haven, LLC
 Calculation of Allowable Management Fee
 September 30, 2016

Page 16 Line M12	<u>Amount</u>
Management fees Charged	277,087 {b}
Patient Days	17,290 Page 8
Amount Per Patient Day	\$ 16.03
2016 PPD Allowance Per Rate Agreement	6.50 J.01a
Amount over (Under)	\$ 9.53
Total Days	17,290 Page 8
Disallowed Management Fee	\$ 164,702 {a}
Allowed Management Fee	\$ 112,385

Tickmark

{a}

{b}

Ties to page 28, Line 21

Please note that this amount represents the actual expense incurred during the time period, but not the total paid. See account 27-000-92 Due To Management for the amount not paid as of 9/30/2016.

**RegalCare at West Haven, LLC
Disallowance Schedule for Cell Phones
September 30, 2016**

	<u>Amount</u>	
Total Cell Phone Expense	1,003	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Allowable Per Year	1,440	
Percentage of Year (211 Days / 366 Days)	<u>58%</u>	
Total Allowable Cost	\$ 830	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 173</u></u>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC				2355	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 523,176	523,176		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 130,412	130,412		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 4,503	4,503		
30.	20	5h	Laboratory	\$ 9,057	9,057		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,539	4,539		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 15,767	15,767		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 3,481	3,481		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
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	\$ 76,375	76,375		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 5,112	5,112		
51. Total Amount of Decrease (Items 1 - 50)				\$ 772,422	772,422		

*** 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.

RegalCare at West Haven, LLC
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See attached)	\$ 1,908		
20	5j	Equipment Rental	\$ 13,859		
Total Other Ancillary Costs			\$ 15,767	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 3,481		
Total Other Property Adjustments			\$ 3,481	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Line of Credit Interest Expense	\$ 76,042		
27	14b	Automobile Insurance (Owner)	\$ 333		
Total Other Adjustments			\$ 76,375	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Reversal of Assumed PTO from Old Owners	\$ 5,112		
Total Unallowable Building Interest			\$ 5,112	\$ -	\$ -

**RegalCare at West Haven, LLC
Disallowance Schedule for Cable TV
September 30, 2016**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 3,983 TB Linked
Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (211 Days)	<u>57.65%</u>
Total Allowable Cost	\$ 2,075
Disallowed Cable TV	<u><u>\$ 1,908</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at West Haven, LLC	2355	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 3,556,290	3,556,290				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,782,774	1,782,774				
b. Medicare Room and Board Contractual Allowance **	\$ (26,921)	(26,921)				
4. a. Private-Pay Residents and Other	\$ 75,632	75,632				
b. Private-Pay Room and Board Contractual Allowance **	\$ (245)	(245)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 109,189	109,189				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (109,189)	(109,189)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 240,581	240,581				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (177,057)	(177,057)				
c. Physical Therapy - Non-Medicare	\$ 12,447	12,447				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (12,447)	(12,447)				
4. a. Speech Therapy - Medicare	\$ 117,767	117,767				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (76,626)	(76,626)				
c. Speech Therapy - Non-Medicare	\$ 6,553	6,553				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (6,553)	(6,553)				
5. a. Occupational Therapy - Medicare	\$ 253,888	253,888				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (204,436)	(204,436)				
c. Occupational Therapy - Non-Medicare	\$ 14,097	14,097				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (14,097)	(14,097)				
6. a. Other (Specify) - Medicare	\$ 11	11				
b. Other (Specify) - Non-Medicare	\$ 75	75				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 5,541,733	5,541,733				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 5,112	5,112				
V. Total Other Revenue (1 thru 8)	\$ 5,112	5,112				
VI. Total All Revenue (III +V)	\$ 5,546,845	5,546,845				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Radiology Rev>Medicare A	\$ 327		
30 II 6a	Radiology Rev>Medicare A>C/A	\$ (327)		
30 II 6a	Lab Rev>Medicare A	\$ 4,990		
30 II 6a	Lab Rev>Medicare A>C/A	\$ (4,990)		
30 II 6a	Revenue Adjustments>Medicare A	\$ 11		
Total Other Resident Revenue - Medicare		\$ 11	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Revenue Adjustments.Hospice	\$ 194		
30 II 6b	Revenue Adjustments>Medicaid	\$ (119)		
Total Other Resident Revenue		\$ 75	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Reversal of Assumed PTO from Old Owners	\$ 5,112		
Total Other Revenue		\$ 5,112	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	130,618
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,124,253
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	111,888
a. Prepaid Expenses	2,919			
b. Prepaid Expenses>Insurance	21,405			
c. Prepaid Expenses>Workers Comp	87,564			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,366,759
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>45,802</u>		\$	43,414
	Accum. Depreciation <u>2,388</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>56,072</u>		\$	42,687
	Accum. Depreciation <u>13,385</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	12,457
CIP	6,150			
F/S vs C/R NBV	6,307			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	98,558

* 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
RegalCare at West Haven, LLC	2355	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	1,465,317
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	15,800
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 34,814	
			Accum. Depreciation 3,481	Net
			\$	31,333
4. Goodwill (Purchased Only)			\$	245,965
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	113
Name and Address		Amount	Loan Date	
Employee		113		
7. Other Assets (<i>itemize</i>)			\$	6,071
Due from Old Owner			2,541	
Due from Vendor			949	
Due from RFMS			2,581	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	299,282
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,764,599

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC		2355	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	660,553
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	263,900
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	275,252
Accrued Expenses		140,858	Accrued Expenses>Insur:	4,007	
Accrued Expenses>Tamkar Brokera		8,704	Accrued Expenses>Welfi	21,027	
Accrued Expenses>Capital Lease>Ct		12,350	Accrued Expenses>Ther	5,000	
Accrued Expenses>Utilities (Assume		13,260	Accrued Expenses>Work	70,046	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,199,705

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,199,705	
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>)				\$ 854,796	
Name and Address of Lender	Amount	Loan Date			
Torr, NH, Pros, Wtrby, Greenwich	64,919				
Emp. Physicals, Eli Mirlis, Mgmt Co., Holdings Co.	789,877				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 19	
Due To/(From)>Other L&E			19		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 854,815	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,054,520	

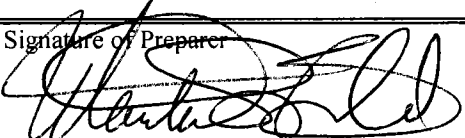
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(289,921)
	3/4/2016	thru	9/30/2016	
7. Total Net Worth			\$	(289,921)
C. Total Reserves and Net Worth			\$	(289,921)
D. Total Liabilities, Reserves, and Net Worth			\$	1,764,599

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	5,546,845
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	5,836,766
D. Net Income or Deficit			\$	(289,921)
E. Balance			\$	(289,921)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27			\$5,843,073	
F/S vs C/R Depreciation			(6,307)	
Expenses Per F/S			\$5,836,766	
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 Withdrawals (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(289,921)
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2016	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 2/1/17		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at West Haven, LLC for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at West Haven, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 31, 2017

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name RegalCare at West Haven, LLC

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

Yes No

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 2015? 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 2016, 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 2015?

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: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at West Haven, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
10-010-90	Cash>Operating>West Haven	(11,874.00)			(11,874.00)
10-010-93	Cash>Operating>Holdings Receiving	(3,730.00)			(3,730.00)
10-014-00	Cash>Petty Cash Facility	477.00			477.00
10-015-00	Cash>Petty Cash PNA	895.00			895.00
10-020-90	Cash>Payroll>West Haven	(780.00)			(780.00)
10-030-90	Cash>Govt>West Haven	(59.00)			(59.00)
10-060-90	Cash>Resident Trust>West Haven	29,728.00			29,728.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-90	Cash>WFOperating>West Haven	110,961.00			110,961.00
11-102-00	Accounts Receivable>Medicare A	254,875.00			254,875.00
11-104-00	Accounts Receivable>Private	32,428.00			32,428.00
11-105-00	Accounts Receivable>HMO	15,047.00			15,047.00
11-109-00	Accounts Receivable>Hospice	11,212.00			11,212.00
11-111-00	Accounts Receivable>Medicaid	808,619.00			808,619.00
11-112-00	Accounts Receivable>Income	3,810.00			3,810.00
11-123-00	Accounts Receivable>Ancillary	(1,738.00)			(1,738.00)
12-000-00	Prepaid Expenses	2,919.00			2,919.00
12-124-00	Prepaid Expenses>Insurance	21,405.00			21,405.00
12-881-00	Prepaid Expenses>Workers Comp	87,564.00			87,564.00
13-127-00	Due From>Old Owner	21,980.00			21,980.00
13-128-00	Due From>Vendor Security Deposits	15,800.00			15,800.00
14-131-00	Fixed Assets>Leasehold Improvements	45,802.00			45,802.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	5,941.00			5,941.00
14-133-00	Fixed Assets>Medical Equipment	2,749.00			2,749.00
14-134-00	Fixed Assets>Computer Hardware	26,777.00			26,777.00
14-135-00	Fixed Assets>Computer Software	3,755.00			3,755.00
14-136-00	Fixed Assets>CIP	6,150.00			6,150.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00
15-131-00	Accum Depn>Leasehold Improvements	(1,227.00)			(1,227.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(287.00)			(287.00)
15-133-00	Accum Depn>Medical Equipment	(137.00)			(137.00)
15-134-00	Accum Depn>Computer Hardware	(2,495.00)			(2,495.00)
15-135-00	Accum Depn>Computer Software	(405.00)			(405.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(4,915.00)			(4,915.00)
16-000-00	Goodwill	245,965.00			245,965.00
17-000-00	Deferred Financing Costs	34,814.00			34,814.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(3,481.00)			(3,481.00)
20-000-00	Accounts Payable	(668,667.00)		38,688.00	(629,979.00)
21-141-00	Other Current Payables>Employee Benefits	(60.00)			(60.00)
21-149-00	Other Current Payables>Misc. PR Deduction	2,137.00			2,137.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(1,612.00)			(1,612.00)
21-350-00	Other Current Payables>Resident Funds	(29,728.00)			(29,728.00)
21-353-00	Other Current Payables>Resident Refunds	10.00			10.00
21-354-00	Other Current Payables>DTF RFMS	(1,321.00)			(1,321.00)
23-000-00	Accrued Wages & Related	(123,928.00)			(123,928.00)
23-156-00	Accrued Wages & Related>PR Taxes	(11,452.00)			(11,452.00)
23-157-00	Accrued Expenses>PTO	(128,520.00)			(128,520.00)
24-000-00	Accrued Expenses	(140,858.00)			(140,858.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(8,704.00)			(8,704.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(12,350.00)			(12,350.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	(13,260.00)			(13,260.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(4,007.00)			(4,007.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	(21,027.00)			(21,027.00)
24-311-00	Accrued Expenses>Therapy (Assumed)	(5,000.00)			(5,000.00)
24-881-00	Accrued Expenses>Workers Comp	(70,046.00)			(70,046.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
27-000-87	Due To/(From)>Torrington	(2,414.00)			(2,414.00)
27-000-88	Due To/(From)>New Haven	(22,315.00)			(22,315.00)
27-000-89	Due To/(From)>Prospect	(85.00)			(85.00)
27-000-91	Due To/(From)>Waterbury	(6,601.00)			(6,601.00)
27-000-92	Due To/(From)>Management	(50,280.00)		(38,688.00)	(88,968.00)
27-000-93	Due To/(From)>Holdings	(698,318.00)			(698,318.00)
27-152-00	Due To/(From)>Employee	113.00			113.00
27-172-00	Due To/(From)>Vendor	949.00			949.00
27-174-00	Due To/(From)>Other L&E	(19.00)			(19.00)
27-257-00	Due To/(From)>Employee Physicals	(1,565.00)			(1,565.00)
27-314-00	Due To/(From)>RFMS	2,581.00			2,581.00
27-316-00	Due To/(From)>Greenwich	(33,504.00)			(33,504.00)
27-400-00	Due to/(from)>Eli Mirlis	(1,026.00)			(1,026.00)
28-127-00	Due To>Old Owner	(19,439.00)			(19,439.00)
40-102-00	Room & Board Revenue>Medicare A	(1,782,774.00)			(1,782,774.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	26,921.00			26,921.00
40-104-00	Room & Board Revenue>Private	(10,260.00)			(10,260.00)
40-105-00	Room & Board Revenue>HMO	(33,520.00)			(33,520.00)
40-105-14	Room & Board Revenue>HMO>Sequester	245.00			245.00
40-109-00	Room & Board Revenue>Hospice	(31,852.00)			(31,852.00)
40-111-00	Room & Board Revenue>Medicaid	(3,556,290.00)			(3,556,290.00)
41-102-00	Pharmacy Rev>Medicare A	(109,189.00)			(109,189.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	109,189.00			109,189.00
42-102-00	PT Revenue>Medicare A	(177,057.00)			(177,057.00)
42-102-01	PT Revenue>Medicare A>C/A	177,057.00			177,057.00
42-103-00	PT Revenue>Medicare B	(63,524.00)			(63,524.00)
42-111-00	PT Revenue>Medicaid	(12,447.00)			(12,447.00)
42-111-01	PT Revenue>Medicaid>C/A	12,447.00			12,447.00
43-102-00	OT Revenue>Medicare A	(204,436.00)			(204,436.00)
43-102-01	OT Revenue>Medicare A>C/A	204,436.00			204,436.00
43-103-00	OT Revenue>Medicare B	(49,452.00)			(49,452.00)
43-111-00	OT Revenue>Medicaid	(14,097.00)			(14,097.00)
43-111-01	OT Revenue>Medicaid>C/A	14,097.00			14,097.00
44-102-00	ST Revenue>Medicare A	(76,626.00)			(76,626.00)
44-102-01	ST Revenue>Medicare A>C/A	76,626.00			76,626.00
44-103-00	ST Revenue>Medicare B	(41,141.00)			(41,141.00)
44-111-00	ST Revenue>Medicaid	(6,553.00)			(6,553.00)
44-111-01	ST Revenue>Medicaid>C/A	6,553.00			6,553.00
45-102-00	Radiology Rev>Medicare A	(327.00)			(327.00)
45-102-01	Radiology Rev>Medicare A>C/A	327.00			327.00
46-102-00	Lab Rev>Medicare A	(4,990.00)			(4,990.00)
46-102-01	Lab Rev>Medicare A>C/A	4,990.00			4,990.00
52-102-00	Revenue Adjustments>Medicare A	(11.00)			(11.00)
52-109-00	Revenue Adjustments>Hospice	(194.00)			(194.00)
52-111-00	Revenue Adjustments>Medicaid	119.00			119.00
60-183-00	Nursing Expense>Supplies	58,700.00			58,700.00
60-184-00	Nursing Expense>Minor Equip & Supplies	2,299.00			2,299.00
60-185-00	Nursing Expense>Incontinence Supplies	3,383.00			3,383.00
60-204-00	Nursing Expense>Training & Education	466.00			466.00
60-206-00	Nursing Expense>Clinical Services	32,550.00		(2,940.00)	29,610.00
60-207-00	Nursing Expense>Repairs & Maint	567.00			567.00
60-208-00	Nursing Expense>Equip-Rental	26,572.00			26,572.00
60-212-00	Nursing Expense>Clinical Consultants	1,200.00			1,200.00
60-230-00	Nursing Expense>Data Processing	1,067.00			1,067.00
60-700-18	Nursing Expense>Contracted Service>RN	1,027.00			1,027.00
60-700-19	Nursing Expense>Contracted Service>LPN	2,239.00			2,239.00
60-700-20	Nursing Expense>Contracted Service>CNA	14,386.00			14,386.00
60-801-80	Nursing Expense>CNA>Wages	806,970.00			806,970.00
60-805-80	Nursing Expense>LPN>Wages	520,692.00			520,692.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
60-808-80	Nursing Expense>RN>Wages	43,300.00			43,300.00
60-809-80	Nursing Expense>RN Supervisor>Wages	308,274.00			308,274.00
61-750-00	Nursing Admin Expense>Medical Director	21,000.00			21,000.00
61-811-80	Nursing Admin Expense>Director>Wages	59,094.00			59,094.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	5,885.00			5,885.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	53,469.00			53,469.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	13,692.00			13,692.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	35,037.00			35,037.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	60,208.00			60,208.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	10,816.00			10,816.00
61-880-00	Nursing Admin Expense>Payroll Taxes	198,182.00			198,182.00
61-881-00	Nursing Admin Expense>Workers Comp	87,830.00			87,830.00
61-882-00	Nursing Admin Expense>Health Insurance	54,959.00			54,959.00
61-883-00	Nursing Admin Expense>Other Benefits	403,302.00		(403,302.00)	0.00
62-000-00	Pharmacy Expense	20.00			20.00
62-145-00	Pharmacy Expense>RX	130,392.00			130,392.00
62-222-00	Pharmacy Expense>OTC	4,778.00			4,778.00
64-223-00	Other Ancillary Expense>Oxygen	4,539.00			4,539.00
64-224-00	Other Ancillary Expense>Lab	9,057.00			9,057.00
64-225-00	Other Ancillary Expense>Radiology	4,503.00			4,503.00
65-000-00	PT Expense	148,381.00			148,381.00
65-829-80	PT Expense>Staff>Wages	(3,130.00)			(3,130.00)
66-000-00	OT Expense	155,770.00			155,770.00
66-829-80	OT Expense>Staff>Wages	(1,982.00)			(1,982.00)
67-000-00	ST Expense	52,466.00			52,466.00
69-811-80	Social Services Expense>Director>Wages	31,438.00			31,438.00
69-830-80	Social Services Expense>Assistant>Wages	1,594.00			1,594.00
69-880-00	Social Services Expense>Payroll Taxes	3,236.00			3,236.00
69-881-00	Social Services Expense>Workers Comp	1,436.00			1,436.00
69-882-00	Social Services Expense>Health Insurance	988.00			988.00
69-883-00	Social Services Expense>Other Benefits	6,577.00		(6,577.00)	0.00
70-177-00	Dietary Expense>Supplements	14,488.00			14,488.00
70-178-00	Dietary Expense>Food	97,763.00			97,763.00
70-183-00	Dietary Expense>Supplies	10,562.00			10,562.00
70-207-00	Dietary Expense>Repairs & Maint	299.00			299.00
70-811-80	Dietary Expense>Director>Wages	29,294.00			29,294.00
70-831-80	Dietary Expense>Aide>Wages	143,404.00			143,404.00
70-832-80	Dietary Expense>Cook>Wages	49,895.00			49,895.00
70-833-80	Dietary Expense>Dietician>Wages	10,013.00			10,013.00
70-880-00	Dietary Expense>Payroll Taxes	24,383.00			24,383.00
70-881-00	Dietary Expense>Workers Comp	10,798.00			10,798.00
70-882-00	Dietary Expense>Health Insurance	6,649.00			6,649.00
70-883-00	Dietary Expense>Other Benefits	49,482.00		(49,482.00)	0.00
71-178-00	Activity Expense>Food	125.00			125.00
71-183-00	Activity Expense>Supplies	2,405.00			2,405.00
71-202-00	Activity Expense>Resident Missing Items	1,063.00			1,063.00
71-700-00	Activity Expense>Contracted Service	1,805.00			1,805.00
71-811-80	Activity Expense>Director>Wages	22,488.00			22,488.00
71-831-80	Activity Expense>Aide>Wages	23,983.00			23,983.00
71-880-00	Activity Expense>Payroll Taxes	4,635.00			4,635.00
71-881-00	Activity Expense>Workers Comp	2,050.00			2,050.00
71-882-00	Activity Expense>Health Insurance	1,309.00			1,309.00
71-883-00	Activity Expense>Other Benefits	9,404.00		(9,404.00)	0.00
72-183-00	Housekeeping Expense>Supplies	11,619.00			11,619.00
72-831-80	Housekeeping Expense>Aide>Wages	168,538.00			168,538.00
73-183-00	Laundry Expense>Supplies	2,877.00			2,877.00
73-831-80	Laundry Expense>Aide>Wages	49,965.00			49,965.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	22,393.00			22,393.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	9,940.00			9,940.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
74-882-00	Housekeeping & Laundry Expense>Health Insurance	5,948.00			5,948.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	45,698.00		(45,698.00)	0.00
75-183-00	Maintenance Expense>Supplies	8,511.00			8,511.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	94.00			94.00
75-205-00	Maintenance Expense>Sanitation & Incineration	14,253.00			14,253.00
75-207-00	Maintenance Expense>Repairs & Maint	12,986.00			12,986.00
75-217-00	Maintenance Expense>Extermination	1,010.00			1,010.00
75-218-00	Maintenance Expense>Snow Removal	824.00			824.00
75-219-00	Maintenance Expense>Landscaping	3,637.00			3,637.00
75-220-00	Maintenance Expense>Fire Drill	5,048.00			5,048.00
75-700-00	Maintenance Expense>Contracted Service	18,333.00			18,333.00
75-811-80	Maintenance Expense>Director>Wages	31,657.00			31,657.00
75-829-80	Maintenance Expense>Staff>Wages	18,192.00			18,192.00
75-838-80	Maintenance Expense>Security Desk>Wages	40,656.00			40,656.00
75-880-00	Maintenance Expense>Payroll Taxes	9,202.00			9,202.00
75-881-00	Maintenance Expense>Workers Comp	4,070.00			4,070.00
75-882-00	Maintenance Expense>Health Insurance	2,678.00			2,678.00
75-883-00	Maintenance Expense>Other Benefits	18,588.00		(18,588.00)	0.00
76-227-00	Utility Expense>Gas	1,689.00			1,689.00
76-228-00	Utility Expense>Electric	39,674.00			39,674.00
76-229-00	Utility Expense>Water/Sewer	9,630.00			9,630.00
80-101-00	Admin Expense>Provider Tax	306,513.00			306,513.00
80-162-00	Admin Expense>Insurance - General Liability & Other	23,077.00			23,077.00
80-163-00	Admin Expense>Insurance - EPLI	1,490.00			1,490.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	5,400.00			5,400.00
80-167-00	Admin Expense>Insurance - Auto	333.00			333.00
80-183-00	Admin Expense>Supplies	5,996.00			5,996.00
80-208-00	Admin Expense>Equip-Rental	3,101.00			3,101.00
80-209-00	Admin Expense>Postage	401.00			401.00
80-210-00	Admin Expense>Internet	1,225.00			1,225.00
80-230-00	Admin Expense>Data Processing	37,031.00			37,031.00
80-231-00	Admin Expense>Telephone	7,709.00		(1,003.00)	6,706.00
80-232-00	Admin Expense>Cable TV	3,983.00			3,983.00
80-233-00	Admin Expense>Seminars	796.00			796.00
80-234-00	Admin Expense>Licenses	1,581.00			1,581.00
80-236-00	Admin Expense>Travel	9,549.00			9,549.00
80-238-00	Admin Expense>Legal Fees	4,529.00			4,529.00
80-240-00	Admin Expense>Professional Fees	4,723.00		(4,391.00)	332.00
80-242-00	Admin Expense>Fines & Penalties	25.00			25.00
80-243-00	Admin Expense>Late Fees	297.00			297.00
80-244-00	Admin Expense>Bank Fees	16,154.00			16,154.00
80-245-00	Admin Expense>Background Checks	82.00			82.00
80-247-00	Admin Expense>Corporate Tax	349.00			349.00
80-249-00	Admin Expense>Recruiting	833.00			833.00
80-250-00	Admin Expense>Marketing & Advertising	10,074.00			10,074.00
80-252-00	Admin Expense>Startup Costs	84,364.00		(1,391.00)	82,973.00
80-279-00	Admin Expense>Management Fee	277,087.00			277,087.00
80-700-00	Admin Expense>Contracted Service	18,375.00			18,375.00
80-811-80	Admin Expense>Director>Wages	56,223.00			56,223.00
80-839-80	Admin Expense>Admissions>Wages	72,373.00			72,373.00
80-840-80	Admin Expense>Business Office>Wages	19,762.00			19,762.00
80-880-00	Admin Expense>Payroll Taxes	14,440.00			14,440.00
80-881-00	Admin Expense>Workers Comp	6,465.00			6,465.00
80-882-00	Admin Expense>Health Insurance	3,884.00			3,884.00
80-883-00	Admin Expense>Other Benefits	29,927.00		(20,568.00)	9,359.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00		139,773.00	139,773.00
91-121-00	Property Expense>Rent	150,784.00			150,784.00
91-161-00	Property Expense>RE Taxes	54,335.00			54,335.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
91-165-00	Property Expense>Insurance - Property	648.00			648.00
91-240-00	Property Expense>Professional Fees	220.00			220.00
92-000-00	Depreciation Expense	9,466.00			9,466.00
93-000-00	Amortization Expense	3,481.00			3,481.00
94-000-00	Interest Expense	76,042.00			76,042.00
98-999-99	Prior Period Adjustment	56,791.00			56,791.00
Marcum 101	Dentist	0.00		2,940.00	2,940.00
Marcum 102	Cell Phone	0.00		1,003.00	1,003.00
Marcum 103	Union Training	0.00		17,447.00	17,447.00
Marcum 104	Background Checks	0.00		2,136.00	2,136.00
Marcum 105	Union Health & Welfare	0.00		394,263.00	394,263.00
Marcum 106	Accounting Fees	0.00		5,782.00	5,782.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at West Haven, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE 9/30/2016	FINAL 9/30/2016
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	56,223.00		0.00	56,223.00
Subtotal [2]	Administrators	56,223.00		0.00	56,223.00
Subgroup : [4]	Other Administrative Salaries				
80-839-80	Admin Expense>Admissions>Wages	72,373.00		0.00	72,373.00
80-840-80	Admin Expense>Business Office>Wages	19,762.00		0.00	19,762.00
Subtotal [4]	Other Administrative Salaries	92,135.00		0.00	92,135.00
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	10,013.00		0.00	10,013.00
Subtotal [5A]	Head Dietitian	10,013.00		0.00	10,013.00
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	29,294.00		0.00	29,294.00
Subtotal [5B]	Food Service Supervisor	29,294.00		0.00	29,294.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	143,404.00		0.00	143,404.00
70-832-80	Dietary Expense>Cook>Wages	49,895.00		0.00	49,895.00
Subtotal [5C]	Dietary Workers	193,299.00		0.00	193,299.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	168,538.00		0.00	168,538.00
Subtotal [6B]	Other Housekeeping Workers	168,538.00		0.00	168,538.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	31,657.00		0.00	31,657.00
Subtotal [7A]	Engineer or Chief of Maintenance	31,657.00		0.00	31,657.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	18,192.00		0.00	18,192.00
Subtotal [7B]	Other Maintenance Workers	18,192.00		0.00	18,192.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	49,965.00		0.00	49,965.00
Subtotal [8B]	Other Laundry Workers	49,965.00		0.00	49,965.00
Subgroup : [10]	Protective Services				
75-838-80	Maintenance Expense>Security Desk>W	40,656.00		0.00	40,656.00
Subtotal [10]	Protective Services	40,656.00		0.00	40,656.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wage	59,094.00		0.00	59,094.00
61-812-80	Nursing Admin Expense>Assistant Direct	5,885.00		0.00	5,885.00
Subtotal [12A]	Director of Nurses/Assistant Director	64,979.00		0.00	64,979.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	43,300.00		0.00	43,300.00
60-809-80	Nursing Expense>RN Supervisor>Wage:	308,274.00		0.00	308,274.00
Subtotal [12B1]	RNs - Direct Care	351,574.00		0.00	351,574.00
Subgroup : [12B2]	RNs - Administrative				
61-817-80	Nursing Admin Expense>MDS / RNAC>V	53,469.00		0.00	53,469.00
61-823-80	Nursing Admin Expense>Staff Coordinat	35,037.00		0.00	35,037.00
61-824-80	Nursing Admin Expense>Staff Devel Dire	60,208.00		0.00	60,208.00
61-825-80	Nursing Admin Expense>Unit Manager>V	10,816.00		0.00	10,816.00
Subtotal [12B2]	RNs - Administrative	159,530.00		0.00	159,530.00

Subgroup : [12C1]	LPNs - Direct Care			
60-805-80	Nursing Expense>LPN>Wages	520,692.00	0.00	520,692.00
Subtotal [12C1]	LPNs - Direct Care	520,692.00	0.00	520,692.00
Subgroup : [12D]	Aides and Attendants			
60-801-80	Nursing Expense>CNA>Wages	806,970.00	0.00	806,970.00
Subtotal [12D]	Aides and Attendants	806,970.00	0.00	806,970.00
Subgroup : [12H]	Recreation Workers			
71-811-80	Activity Expense>Director>Wages	22,488.00	0.00	22,488.00
71-831-80	Activity Expense>Aide>Wages	23,983.00	0.00	23,983.00
Subtotal [12H]	Recreation Workers	46,471.00	0.00	46,471.00
Subgroup : [12M]	Social Workers/Case Management			
69-811-80	Social Services Expense>Director>Wage	31,438.00	0.00	31,438.00
69-830-80	Social Services Expense>Assistant>Wage	1,594.00	0.00	1,594.00
Subtotal [12M]	Social Workers/Case Management	33,032.00	0.00	33,032.00
Subgroup : [12O]	Other			
61-818-80	Nursing Admin Expense>Medical Record	13,692.00	0.00	13,692.00
Subtotal [12O]	Other	13,692.00	0.00	13,692.00
Total [10-A]	Salaries and Wages	2,686,912.00	0.00	2,686,912.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
Marcum 101	Dentist	0.00	2,940.00	2,940.00
			RJE - 1	2,940.00
Subtotal [2]	Dentist	0.00	2,940.00	2,940.00
Subgroup : [5A]	PT - Resident Care			
65-000-00	PT Expense	148,381.00	0.00	148,381.00
Subtotal [5A]	PT - Resident Care	148,381.00	0.00	148,381.00
Subgroup : [8A]	Medical Director			
61-750-00	Nursing Admin Expense>Medical Director	21,000.00	0.00	21,000.00
Subtotal [8A]	Medical Director	21,000.00	0.00	21,000.00
Subgroup : [9A]	ST - Resident Care			
67-000-00	ST Expense	52,466.00	0.00	52,466.00
Subtotal [9A]	ST - Resident Care	52,466.00	0.00	52,466.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	155,770.00	0.00	155,770.00
Subtotal [10A]	OT - Resident Care	155,770.00	0.00	155,770.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-18	Nursing Expense>Contracted Service>RN	1,027.00	0.00	1,027.00
Subtotal [11A1]	RN's - Direct Care	1,027.00	0.00	1,027.00
Subgroup : [11B1]	LPN's - Direct Care			
60-700-19	Nursing Expense>Contracted Service>LPN	2,239.00	0.00	2,239.00
Subtotal [11B1]	LPN's - Direct Care	2,239.00	0.00	2,239.00
Subgroup : [11C]	Aides			
60-700-20	Nursing Expense>Contracted Service>CNA	14,386.00	0.00	14,386.00
Subtotal [11C]	Aides	14,386.00	0.00	14,386.00
Subgroup : [12]	Other			
60-206-00	Nursing Expense>Clinical Services	32,550.00	(2,940.00)	29,610.00
			RJE - 1	(2,940.00)
60-212-00	Nursing Expense>Clinical Consultants	1,200.00	0.00	1,200.00
Subtotal [12]	Other	33,750.00	(2,940.00)	30,810.00
Total [13-B]	Professional Fees	429,019.00	0.00	429,019.00

Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
61-881-00	Nursing Admin Expense>Workers Comp	87,830.00	0.00	87,830.00
69-881-00	Social Services Expense>Workers Comp	1,436.00	0.00	1,436.00
70-881-00	Dietary Expense>Workers Comp	10,798.00	0.00	10,798.00
71-881-00	Activity Expense>Workers Comp	2,050.00	0.00	2,050.00
74-881-00	Housekeeping & Laundry Expense>Worl	9,940.00	0.00	9,940.00
75-881-00	Maintenance Expense>Workers Comp	4,070.00	0.00	4,070.00
80-881-00	Admin Expense>Workers Comp	6,465.00	0.00	6,465.00
Subtotal [1A1]	Workmen's Compensation	122,589.00	0.00	122,589.00
Subgroup : [1A4]	Social Security (FICA)			
61-880-00	Nursing Admin Expense>Payroll Taxes	198,182.00	0.00	198,182.00
69-880-00	Social Services Expense>Payroll Taxes	3,236.00	0.00	3,236.00
70-880-00	Dietary Expense>Payroll Taxes	24,383.00	0.00	24,383.00
71-880-00	Activity Expense>Payroll Taxes	4,635.00	0.00	4,635.00
74-880-00	Housekeeping & Laundry Expense>Payr	22,393.00	0.00	22,393.00
75-880-00	Maintenance Expense>Payroll Taxes	9,202.00	0.00	9,202.00
80-880-00	Admin Expense>Payroll Taxes	14,440.00	0.00	14,440.00
Subtotal [1A4]	Social Security (FICA)	276,471.00	0.00	276,471.00
Subgroup : [1A5]	Health Insurance			
61-882-00	Nursing Admin Expense>Health Insuran	54,959.00	0.00	54,959.00
69-882-00	Social Services Expense>Health Insuran	988.00	0.00	988.00
70-882-00	Dietary Expense>Health Insurance	6,649.00	0.00	6,649.00
71-882-00	Activity Expense>Health Insurance	1,309.00	0.00	1,309.00
74-882-00	Housekeeping & Laundry Expense>Heal	5,948.00	0.00	5,948.00
75-882-00	Maintenance Expense>Health Insurance	2,678.00	0.00	2,678.00
80-882-00	Admin Expense>Health Insurance	3,884.00	0.00	3,884.00
Marcum 105	Union Health & Welfare	0.00	394,263.00	394,263.00
Subtotal [1A5]	Health Insurance	76,415.00	394,263.00	470,678.00
Subgroup : [1A7]	Pensions			
85-255-79	Employee Benefits Expense>Pension>U	0.00	139,773.00	139,773.00
Subtotal [1A7]	Pensions	0.00	139,773.00	139,773.00
Subgroup : [1A9]	Other			
61-883-00	Nursing Admin Expense>Other Benefits	403,302.00	(403,302.00)	0.00
69-883-00	Social Services Expense>Other Benefits	6,577.00	(6,577.00)	0.00
70-883-00	Dietary Expense>Other Benefits	49,482.00	(49,482.00)	0.00
71-883-00	Activity Expense>Other Benefits	9,404.00	(9,404.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Othe	45,698.00	(45,698.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	18,588.00	(18,588.00)	0.00
80-883-00	Admin Expense>Other Benefits	29,927.00	(20,568.00)	9,359.00
Marcum 103	Union Training	0.00	17,447.00	17,447.00
Marcum 104	Background Checks	0.00	2,136.00	2,136.00
Subtotal [1A9]	Other	562,978.00	(534,036.00)	28,942.00
Subgroup : [1D]	Accounting and Auditing			
Marcum 106	Accounting Fees	0.00	5,782.00	5,782.00
Subtotal [1D]	Accounting and Auditing	0.00	5,782.00	5,782.00
Subgroup : [1E]	Legal			
80-238-00	Admin Expense>Legal Fees	4,529.00	0.00	4,529.00

Subtotal [1E]	Legal	<u>4,529.00</u>	<u>0.00</u>	<u>4,529.00</u>
Subgroup : [1G]	Office Supplies			
80-183-00	Admin Expense>Supplies	5,996.00	0.00	5,996.00
Subtotal [1G]	Office Supplies	<u>5,996.00</u>	<u>0.00</u>	<u>5,996.00</u>
Subgroup : [1H1]	Telephone and Telegraph			
80-231-00	Admin Expense>Telephone	7,709.00	(1,003.00)	6,706.00
			RJE - 2 (1,003.00)	
Subtotal [1H1]	Telephone and Telegraph	<u>7,709.00</u>	<u>(1,003.00)</u>	<u>6,706.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers			
Marcum 102	Cell Phone	0.00	1,003.00	1,003.00
			RJE - 2 1,003.00	
Subtotal [1H2]	Cellular Phones and Beepers	<u>0.00</u>	<u>1,003.00</u>	<u>1,003.00</u>
Subgroup : [1J]	Corporation Business Taxes			
80-247-00	Admin Expense>Corporate Tax	349.00	0.00	349.00
Subtotal [1J]	Corporation Business Taxes	<u>349.00</u>	<u>0.00</u>	<u>349.00</u>
Subgroup : [1K3]	Resident Day User Fee			
80-101-00	Admin Expense>Provider Tax	306,513.00	0.00	306,513.00
Subtotal [1K3]	Resident Day User Fee	<u>306,513.00</u>	<u>0.00</u>	<u>306,513.00</u>
Total [15]	Expenditures Other than Salaries	<u>1,363,549.00</u>	<u>5,782.00</u>	<u>1,369,331.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4]	Employee Travel			
80-236-00	Admin Expense>Travel	9,549.00	0.00	9,549.00
Subtotal [4]	Employee Travel	<u>9,549.00</u>	<u>0.00</u>	<u>9,549.00</u>
Subgroup : [5]	Education Expense			
60-204-00	Nursing Expense>Training & Education	466.00	0.00	466.00
80-233-00	Admin Expense>Seminars	796.00	0.00	796.00
Subtotal [5]	Education Expense	<u>1,262.00</u>	<u>0.00</u>	<u>1,262.00</u>
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	833.00	0.00	833.00
Subtotal [M1]	Advertising Help Wanted	<u>833.00</u>	<u>0.00</u>	<u>833.00</u>
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	10,074.00	0.00	10,074.00
Subtotal [M3]	Advertising Other	<u>10,074.00</u>	<u>0.00</u>	<u>10,074.00</u>
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	401.00	0.00	401.00
Subtotal [M7]	Postage	<u>401.00</u>	<u>0.00</u>	<u>401.00</u>
Subgroup : [M11]	Services Provided by Contract			
80-210-00	Admin Expense>Internet	1,225.00	0.00	1,225.00
80-230-00	Admin Expense>Data Processing	37,031.00	0.00	37,031.00
80-240-00	Admin Expense>Professional Fees	4,723.00	(4,391.00)	332.00
			RJE - 5 (4,391.00)	
80-700-00	Admin Expense>Contracted Service	18,375.00	0.00	18,375.00
Subtotal [M11]	Services Provided by Contract	<u>61,354.00</u>	<u>(4,391.00)</u>	<u>56,963.00</u>
Subgroup : [M12]	Administrative Management Services			
80-279-00	Admin Expense>Management Fee	277,087.00	0.00	277,087.00
Subtotal [M12]	Administrative Management Services	<u>277,087.00</u>	<u>0.00</u>	<u>277,087.00</u>
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	1,581.00	0.00	1,581.00
80-242-00	Admin Expense>Fines & Penalties	25.00	0.00	25.00
80-243-00	Admin Expense>Late Fees	297.00	0.00	297.00
80-244-00	Admin Expense>Bank Fees	16,154.00	0.00	16,154.00
80-245-00	Admin Expense>Background Checks	82.00	0.00	82.00
80-252-00	Admin Expense>Startup Costs	84,364.00	(1,391.00)	82,973.00

98-999-99	Prior Period Adjustment	56,791.00	RJE - 4	(1,391.00)	56,791.00
Subtotal [M13]	Other	159,294.00		(1,391.00)	157,903.00
Total [16]	Expenditures Other than Salaries (con	519,854.00		(5,782.00)	514,072.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	14,488.00		0.00	14,488.00
70-178-00	Dietary Expense>Food	97,763.00		0.00	97,763.00
71-178-00	Activity Expense>Food	125.00		0.00	125.00
Subtotal [2A1]	Raw Food	112,376.00		0.00	112,376.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	10,562.00		0.00	10,562.00
Subtotal [2A2]	Non-Food Supplies	10,562.00		0.00	10,562.00
Total [18]	Dietary Basis for Allocation of Costs	122,938.00		0.00	122,938.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3D]	Other				
73-183-00	Laundry Expense>Supplies	2,877.00		0.00	2,877.00
Subtotal [3D]	Other	2,877.00		0.00	2,877.00
Total [19]	Laundry-Basis for Allocation of Costs	2,877.00		0.00	2,877.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4D]	Other				
72-183-00	Housekeeping Expense>Supplies	11,619.00		0.00	11,619.00
Subtotal [4D]	Other	11,619.00		0.00	11,619.00
Subgroup : [5A2]	Purchased from				
62-000-00	Pharmacy Expense	20.00		0.00	20.00
62-145-00	Pharmacy Expense>RX	130,392.00		0.00	130,392.00
Subtotal [5A2]	Purchased from	130,412.00		0.00	130,412.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	4,778.00		0.00	4,778.00
Subtotal [5B]	Medicine Cabinet Drugs	4,778.00		0.00	4,778.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	4,539.00		0.00	4,539.00
Subtotal [5E2]	Oxygen - Other	4,539.00		0.00	4,539.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	4,503.00		0.00	4,503.00
Subtotal [5F]	X-Rays and related radiological	4,503.00		0.00	4,503.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	9,057.00		0.00	9,057.00
Subtotal [5H]	Laboratory	9,057.00		0.00	9,057.00
Subgroup : [5I]	Recreation				
71-183-00	Activity Expense>Supplies	2,405.00		0.00	2,405.00
71-202-00	Activity Expense>Resident Missing Items	1,063.00		0.00	1,063.00
71-700-00	Activity Expense>Contracted Service	1,805.00		0.00	1,805.00
80-232-00	Admin Expense>Cable TV	3,983.00		0.00	3,983.00
Subtotal [5I]	Recreation	9,256.00		0.00	9,256.00
Subgroup : [5J]	Other				
60-183-00	Nursing Expense>Supplies	58,700.00		0.00	58,700.00
60-184-00	Nursing Expense>Minor Equip & Supplie	2,299.00		0.00	2,299.00
60-185-00	Nursing Expense>Incontinence Supplies	3,383.00		0.00	3,383.00
60-208-00	Nursing Expense>Equip-Rental	26,572.00		0.00	26,572.00
60-230-00	Nursing Expense>Data Processing	1,067.00		0.00	1,067.00
Subtotal [5J]	Other	92,021.00		0.00	92,021.00

Total [20]	Housekeeping and Resident Care Bas	266,185.00	0.00	266,185.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	567.00	0.00	567.00
70-207-00	Dietary Expense>Repairs & Maint	299.00	0.00	299.00
75-207-00	Maintenance Expense>Repairs & Maint	12,986.00	0.00	12,986.00
Subtotal [6A]	Repairs and Maintenance	13,852.00	0.00	13,852.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	1,689.00	0.00	1,689.00
Subtotal [6B]	Heat	1,689.00	0.00	1,689.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	39,674.00	0.00	39,674.00
Subtotal [6C]	Light & Power	39,674.00	0.00	39,674.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	9,630.00	0.00	9,630.00
Subtotal [6D]	Water	9,630.00	0.00	9,630.00
Subgroup : [6E]	Equipment Lease			
80-208-00	Admin Expense>Equip-Rental	3,101.00	0.00	3,101.00
Subtotal [6E]	Equipment Lease	3,101.00	0.00	3,101.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	8,511.00	0.00	8,511.00
75-184-00	Maintenance Expense>Minor Equip & Su	94.00	0.00	94.00
75-205-00	Maintenance Expense>Sanitation & Incin	14,253.00	0.00	14,253.00
75-217-00	Maintenance Expense>Extermination	1,010.00	0.00	1,010.00
75-218-00	Maintenance Expense>Snow Removal	824.00	0.00	824.00
75-219-00	Maintenance Expense>Landscaping	3,637.00	0.00	3,637.00
75-220-00	Maintenance Expense>Fire Drill	5,048.00	0.00	5,048.00
75-700-00	Maintenance Expense>Contracted Servi	18,333.00	0.00	18,333.00
91-240-00	Property Expense>Professional Fees	220.00	0.00	220.00
Subtotal [6F]	Other	51,930.00	0.00	51,930.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	9,466.00	0.00	9,466.00
Subtotal [7D]	Movable Equipment	9,466.00	0.00	9,466.00
Subgroup : [8A]	Organization Expense			
93-000-00	Amortization Expense	3,481.00	0.00	3,481.00
Subtotal [8A]	Organization Expense	3,481.00	0.00	3,481.00
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	150,784.00	0.00	150,784.00
Subtotal [9]	Rental Payments	150,784.00	0.00	150,784.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	54,335.00	0.00	54,335.00
Subtotal [10B]	Real estate taxes paid by lessor	54,335.00	0.00	54,335.00
Total [22]	Maintenance and Property	337,942.00	0.00	337,942.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	76,042.00	0.00	76,042.00
Subtotal [12D]	Other Interest Expense	76,042.00	0.00	76,042.00
Subgroup : [14A]	Insurance on Property			
80-165-00	Admin Expense>Insurance - Property	5,400.00	0.00	5,400.00
91-165-00	Property Expense>Insurance - Property	648.00	0.00	648.00
Subtotal [14A]	Insurance on Property	6,048.00	0.00	6,048.00
Subgroup : [414B]	Insurance of Automobiles			
80-167-00	Admin Expense>Insurance - Auto	333.00	0.00	333.00

Subtotal [414B]	Insurance of Automobiles	333.00	0.00	333.00
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Lia	23,077.00	0.00	23,077.00
80-163-00	Admin Expense>Insurance - EPLI	1,490.00	0.00	1,490.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
Subtotal [14C3]	Other	25,067.00	0.00	25,067.00
Total [27]	Interest and Insurance	107,490.00	0.00	107,490.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(3,556,290.00)	0.00	(3,556,290.00)
Subtotal [1A]	Medicaid Residents (CT only)	(3,556,290.00)	0.00	(3,556,290.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(1,782,774.00)	0.00	(1,782,774.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(1,782,774.00)	0.00	(1,782,774.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>Se	26,921.00	0.00	26,921.00
Subtotal [3B]	Medicare room and board contractual	26,921.00	0.00	26,921.00
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(10,260.00)	0.00	(10,260.00)
40-105-00	Room & Board Revenue>HMO	(33,520.00)	0.00	(33,520.00)
40-109-00	Room & Board Revenue>Hospice	(31,852.00)	0.00	(31,852.00)
Subtotal [4A]	Private-pay residents and other	(75,632.00)	0.00	(75,632.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequest	245.00	0.00	245.00
Subtotal [4B]	Private-pay room and board contractu	245.00	0.00	245.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(109,189.00)	0.00	(109,189.00)
Subtotal [5A]	Prescription Drugs - Medicare	(109,189.00)	0.00	(109,189.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	109,189.00	0.00	109,189.00
Subtotal [5B]	Prescription Drugs - Medicare Contract	109,189.00	0.00	109,189.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(177,057.00)	0.00	(177,057.00)
42-103-00	PT Revenue>Medicare B	(63,524.00)	0.00	(63,524.00)
Subtotal [7A]	Physical Therapy - Medicare	(240,581.00)	0.00	(240,581.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	177,057.00	0.00	177,057.00
Subtotal [7B]	Physical Therapy - Medicare Contract	177,057.00	0.00	177,057.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-111-00	PT Revenue>Medicaid	(12,447.00)	0.00	(12,447.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(12,447.00)	0.00	(12,447.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-111-01	PT Revenue>Medicaid>C/A	12,447.00	0.00	12,447.00
Subtotal [7D]	Physical Therapy - Non-medicare Con	12,447.00	0.00	12,447.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(76,626.00)	0.00	(76,626.00)
44-103-00	ST Revenue>Medicare B	(41,141.00)	0.00	(41,141.00)
Subtotal [8A]	Speech Therapy - Medicare	(117,767.00)	0.00	(117,767.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	76,626.00	0.00	76,626.00
Subtotal [8B]	Speech Therapy - Medicare Contractu	76,626.00	0.00	76,626.00

Subgroup : [8C]	Speech Therapy - Non-medicare			
44-111-00	ST Revenue>Medicaid	(6,553.00)	0.00	(6,553.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(6,553.00)	0.00	(6,553.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-111-01	ST Revenue>Medicaid>C/A	6,553.00	0.00	6,553.00
Subtotal [8D]	Speech Therapy - Non-medicare Conti	6,553.00	0.00	6,553.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(204,436.00)	0.00	(204,436.00)
43-103-00	OT Revenue>Medicare B	(49,452.00)	0.00	(49,452.00)
Subtotal [9A]	Occupational Therapy - Medicare	(253,888.00)	0.00	(253,888.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	204,436.00	0.00	204,436.00
Subtotal [9B]	Occupational Therapy - Medicare Coni	204,436.00	0.00	204,436.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-111-00	OT Revenue>Medicaid	(14,097.00)	0.00	(14,097.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(14,097.00)	0.00	(14,097.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-111-01	OT Revenue>Medicaid>C/A	14,097.00	0.00	14,097.00
Subtotal [9D]	Occupational Therapy - Non-medicare	14,097.00	0.00	14,097.00
Subgroup : [10A]	Other - Medicare			
45-102-00	Radiology Rev>Medicare A	(327.00)	0.00	(327.00)
45-102-01	Radiology Rev>Medicare A>C/A	327.00	0.00	327.00
46-102-00	Lab Rev>Medicare A	(4,990.00)	0.00	(4,990.00)
46-102-01	Lab Rev>Medicare A>C/A	4,990.00	0.00	4,990.00
52-102-00	Revenue Adjustments>Medicare A	(11.00)	0.00	(11.00)
Subtotal [10A]	Other - Medicare	(11.00)	0.00	(11.00)
Subgroup : [10B]	Other - Non-medicare			
52-109-00	Revenue Adjustments.Hospice	(194.00)	0.00	(194.00)
52-111-00	Revenue Adjustments>Medicaid	119.00	0.00	119.00
Subtotal [10B]	Other - Non-medicare	(75.00)	0.00	(75.00)
Subgroup : [18]	Other Revenue			
65-829-80	PT Expense>Staff>Wages	(3,130.00)	0.00	(3,130.00)
66-829-80	OT Expense>Staff>Wages	(1,982.00)	0.00	(1,982.00)
Subtotal [18]	Other Revenue	(5,112.00)	0.00	(5,112.00)
Total [30]	Statement of Revenue	(5,546,845.00)	0.00	(5,546,845.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-010-90	Cash>Operating>West Haven	(11,874.00)	0.00	(11,874.00)
10-010-93	Cash>Operating>Holdings Receiving	(3,730.00)	0.00	(3,730.00)
10-014-00	Cash>Petty Cash Facility	477.00	0.00	477.00
10-015-00	Cash>Petty Cash PNA	895.00	0.00	895.00
10-020-90	Cash>Payroll>West Haven	(780.00)	0.00	(780.00)
10-030-90	Cash>Govt>West Haven	(59.00)	0.00	(59.00)
10-060-90	Cash>Resident Trust>West Haven	29,728.00	0.00	29,728.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-90	Cash>WFOperating>West Haven	110,961.00	0.00	110,961.00
Subtotal [A1]	Cash	130,618.00	0.00	130,618.00
Subgroup : [A2]	Resident A/R			
11-102-00	Accounts Receivable>Medicare A	254,875.00	0.00	254,875.00
11-104-00	Accounts Receivable>Private	32,428.00	0.00	32,428.00
11-105-00	Accounts Receivable>HMO	15,047.00	0.00	15,047.00
11-109-00	Accounts Receivable>Hospice	11,212.00	0.00	11,212.00
11-111-00	Accounts Receivable>Medicaid	808,619.00	0.00	808,619.00
11-112-00	Accounts Receivable>Income	3,810.00	0.00	3,810.00
11-123-00	Accounts Receivable>Ancillary	(1,738.00)	0.00	(1,738.00)
Subtotal [A2]	Resident A/R	1,124,253.00	0.00	1,124,253.00

Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	2,919.00	0.00	2,919.00
12-124-00	Prepaid Expenses>Insurance	21,405.00	0.00	21,405.00
12-881-00	Prepaid Expenses>Workers Comp	87,564.00	0.00	87,564.00
Subtotal [A5]	Prepaid Expenses	111,888.00	0.00	111,888.00
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	45,802.00	0.00	45,802.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
15-131-00	Accum Depn>Leasehold Improvements	(1,227.00)	0.00	(1,227.00)
15-137-01	Accumulated Depn>Capital Lease>Copie	(4,915.00)	0.00	(4,915.00)
Subtotal [B4]	Leasehold Improvements	56,510.00	0.00	56,510.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Eq	5,941.00	0.00	5,941.00
14-133-00	Fixed Assets>Medical Equipment	2,749.00	0.00	2,749.00
14-134-00	Fixed Assets>Computer Hardware	26,777.00	0.00	26,777.00
14-135-00	Fixed Assets>Computer Software	3,755.00	0.00	3,755.00
15-132-00	Accum Depn>Furniture, Fixtures and Eq	(287.00)	0.00	(287.00)
15-133-00	Accum Depn>Medical Equipment	(137.00)	0.00	(137.00)
15-134-00	Accum Depn>Computer Hardware	(2,495.00)	0.00	(2,495.00)
15-135-00	Accum Depn>Computer Software	(405.00)	0.00	(405.00)
Subtotal [B6]	Movable Equipment	35,898.00	0.00	35,898.00
Subgroup : [B9]	Other Fixed Assets			
14-136-00	Fixed Assets>CIP	6,150.00	0.00	6,150.00
Subtotal [B9]	Other Fixed Assets	6,150.00	0.00	6,150.00
Subgroup : [D1]	Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	15,800.00	0.00	15,800.00
Subtotal [D1]	Deferred Deposits	15,800.00	0.00	15,800.00
Subgroup : [D3]	Organization Expense			
17-000-00	Deferred Financing Costs	34,814.00	0.00	34,814.00
19-265-00	Accumulated Amortization>Deferred Fine	(3,481.00)	0.00	(3,481.00)
Subtotal [D3]	Organization Expense	31,333.00	0.00	31,333.00
Subgroup : [D4]	Goodwill			
16-000-00	Goodwill	245,965.00	0.00	245,965.00
Subtotal [D4]	Goodwill	245,965.00	0.00	245,965.00
Subgroup : [D6]	Loans to Owners or Related Parties			
27-152-00	Due To/(From)>Employee	113.00	0.00	113.00
Subtotal [D6]	Loans to Owners or Related Parties	113.00	0.00	113.00
Subgroup : [D7]	Other Assets			
13-127-00	Due From>Old Owner	21,980.00	0.00	21,980.00
27-172-00	Due To/(From)>Vendor	949.00	0.00	949.00
27-314-00	Due To/(From)>RFMS	2,581.00	0.00	2,581.00
28-127-00	Due To>Old Owner	(19,439.00)	0.00	(19,439.00)
Subtotal [D7]	Other Assets	6,071.00	0.00	6,071.00
Total [31-32]	Assets	1,764,599.00	0.00	1,764,599.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade A/P			
20-000-00	Accounts Payable	(668,667.00)	38,688.00	(629,979.00)
			RJE - 6	38,688.00
21-141-00	Other Current Payables>Employee Bene	(60.00)	0.00	(60.00)
21-149-00	Other Current Payables>Misc. PR Deduc	2,137.00	0.00	2,137.00
21-149-09	Other Current Payables>Misc. PR Deduc	(1,612.00)	0.00	(1,612.00)
21-350-00	Other Current Payables>Resident Funds	(29,728.00)	0.00	(29,728.00)
21-353-00	Other Current Payables>Resident Refun	10.00	0.00	10.00
21-354-00	Other Current Payables>DTF RFMS	(1,321.00)	0.00	(1,321.00)
Subtotal [A1]	Trade A/P	(699,241.00)	38,688.00	(660,553.00)

Subgroup : [A4]	Accrued Payroll			
23-000-00	Accrued Wages & Related	(123,928.00)	0.00	(123,928.00)
23-156-00	Accrued Wages & Related>PR Taxes	(11,452.00)	0.00	(11,452.00)
23-157-00	Accrued Expenses>PTO	(128,520.00)	0.00	(128,520.00)
Subtotal [A4]	Accrued Payroll	<u>(263,900.00)</u>	<u>0.00</u>	<u>(263,900.00)</u>
Subgroup : [A12]	Other Current Liabilities			
24-000-00	Accrued Expenses	(140,858.00)	0.00	(140,858.00)
24-000-02	Accrued Expenses>Tamkar Brokerage F	(8,704.00)	0.00	(8,704.00)
24-137-01	Accrued Expenses>Capital Lease>Copie	(12,350.00)	0.00	(12,350.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	(13,260.00)	0.00	(13,260.00)
24-162-00	Accrued Expenses>Insurance - General	(4,007.00)	0.00	(4,007.00)
24-260-79	Accrued Expenses>Welfare (Assumed) :	(21,027.00)	0.00	(21,027.00)
24-311-00	Accrued Expenses>Therapy (Assumed)	(5,000.00)	0.00	(5,000.00)
24-881-00	Accrued Expenses>Workers Comp	(70,046.00)	0.00	(70,046.00)
Subtotal [A12]	Other Current Liabilities	<u>(275,252.00)</u>	<u>0.00</u>	<u>(275,252.00)</u>
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-87	Due To/(From)>Torrington	(2,414.00)	0.00	(2,414.00)
27-000-88	Due To/(From)>New Haven	(22,315.00)	0.00	(22,315.00)
27-000-89	Due To/(From)>Prospect	(85.00)	0.00	(85.00)
27-000-91	Due To/(From)>Waterbury	(6,601.00)	0.00	(6,601.00)
27-000-92	Due To/(From)>Management	(50,280.00)	(38,688.00)	(88,968.00)
			RJE - 6	(38,688.00)
27-000-93	Due To/(From)>Holdings	(698,318.00)	0.00	(698,318.00)
27-257-00	Due To/(From)>Employee Physicals	(1,565.00)	0.00	(1,565.00)
27-316-00	Due To/(From)>Greenwich	(33,504.00)	0.00	(33,504.00)
27-400-00	Due to/(from)>Eli Miris	(1,026.00)	0.00	(1,026.00)
Subtotal [B3]	Loans from Owners or Related Parties	<u>(816,108.00)</u>	<u>(38,688.00)</u>	<u>(854,796.00)</u>
Subgroup : [B4]	Other Long-Term Liabilities			
27-174-00	Due To/(From)>Other L&E	(19.00)	0.00	(19.00)
Subtotal [B4]	Other Long-Term Liabilities	<u>(19.00)</u>	<u>0.00</u>	<u>(19.00)</u>
Total [33-34]	Liabilities	<u>(2,054,520.00)</u>	<u>0.00</u>	<u>(2,054,520.00)</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at West Haven, LLC**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dental expense to the correct line of the cost report				
Marcum 101	Dentist	N.01	2,940.00	
60-206-00	Nursing Expense>Clinical Services			2,940.00
Total			2,940.00	2,940.00
Reclassifying Journal Entries JE # 2				
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone	N.01	1,003.00	
80-231-00	Admin Expense>Telephone			1,003.00
Total			1,003.00	1,003.00
Reclassifying Journal Entries JE # 3				
To reclass other employee benefits				
85-255-79	Employee Benefits Expense>Pension>Union	E.02	139,773.00	
Marcum 103	Union Training		17,447.00	
Marcum 104	Background Checks		2,136.00	
Marcum 105	Union Health & Welfare		394,263.00	
61-883-00	Nursing Admin Expense>Other Benefits			403,302.00
69-883-00	Social Services Expense>Other Benefits			6,577.00
70-883-00	Dietary Expense>Other Benefits			49,482.00
71-883-00	Activity Expense>Other Benefits			9,404.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			45,698.00
75-883-00	Maintenance Expense>Other Benefits			18,588.00
80-883-00	Admin Expense>Other Benefits			20,568.00
Total			553,619.00	553,619.00
Reclassifying Journal Entries JE # 4				
To reclass fees from startup costs to the correct line of the cost report				
Marcum 106	Accounting Fees	E.04	1,391.00	
80-252-00	Admin Expense>Startup Costs			1,391.00
Total			1,391.00	1,391.00
Reclassifying Journal Entries JE # 5				
To reclass Marcum accounting expenses to the correct line of the cost report				
Marcum 106	Accounting Fees	E.05	4,391.00	
80-240-00	Admin Expense>Professional Fees			4,391.00
Total			4,391.00	4,391.00
Reclassifying Journal Entries JE # 6				
To reclass related party A/P to the correct line of the cost report				
20-000-00	Accounts Payable	H.02	38,688.00	
27-000-92	Due To/(From)>Management			38,688.00
Total			38,688.00	38,688.00
Total Reclassifying Journal Entries			602,032.00	602,032.00
Total All Journal Entries			602,032.00	602,032.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: B.04
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/31/2017
 Run Date: 1/31/2017

Provider Name: RegalCare at West Haven, LLC
 Provider Number: 000010926
 Period Ended: 9/30/16

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: