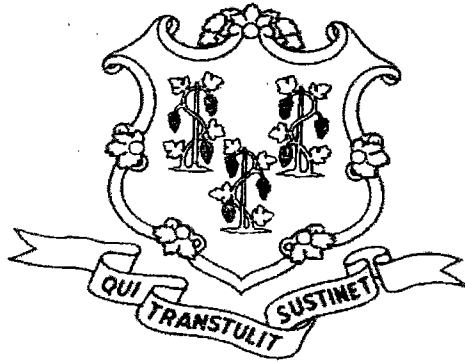


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) RegalCare at New Haven, LLC	
Address (No. & Street, City, State, Zip Code) 181 Clifton Street, New Haven, CT 06513	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2351	RHNS	(Specify)	Medicare Provider 07-5397
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Medicaid Provider Numbers:	CCNH 8177	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 New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	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 New Haven, LLC [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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) Terrence Brennan			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 New Haven, LLC	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 181 Clifton Street, New Haven, CT 06513				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/12/2018		
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 203-907-3550		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) RegalCare at New Haven, LLC		Address (No. & Street, City, State, Zip) 181 Clifton Street, New Haven, CT 06513		
License Numbers:	CCNH 2351	RHNS	(Specify)	Medicare Provider No. 07-5397
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Terrence Brennan		Nursing Home Administrator's License No.:	001091	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				

General Information and Questionnaire Corporate Owners

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No			
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Line of credit interest	56,527	56,527
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	308,300	308,300
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	54,196	54,196
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational therapy	278,210	278,210
		<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp	322,102	322,102
		<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	1,309,252	1,309,252
	COMMON PLAN 3	<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	9,839	9,839
		<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance	63,980	63,980

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	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 (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

N/A

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

N/A

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

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

N/A

General Information and Questionnaire
Leases (Excluding Real Property)

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

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2017		Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
						Total ***	

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* 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 New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 12th Floor, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Advisory Services / Cost Report Preparation	\$ 13,139
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 13,139

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 Jacobi, Case & Speranza, P.C. 2 Robinson & Cole, LLP 3 Murtha Cullina, LLP 4 CNH Finance 5 See Attached for continued list	Telephone Number 203-874-7110 203-462-7500 860-240-6000 203-742-3057 Var
--	---

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

- 1 57 Plains Rd Suite 2b, Milford, CT 06461
2 280 Trumbull Street, Hartford, CT 06103
3 185 Asylum Street, Hartford, CT 06103
4 2 Greenwich Plaza, Greenwich, CT 06830
5 Var

Services Provided by This Firm (*describe fully*)

1 Professional Services for small claims (Disallowed \$531 on Pg. 28)	\$ 1,276
2 Settlements for employee issues (Disallowed 1,175 on Pg. 28)	\$ 12,072
3 Legal Services for successor liability claims (Disallowed 3,179 on Pg. 28)	\$ 3,824
4 Line of Credit Financing (Disallowed on Pg. 28)	\$ 1,063
5 Var	\$ 18,700
	Charge for Services Provided \$ 36,935

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

- Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2017	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney				Telephone Number	
1	Novack, Burnbaum Crystal, LLP			212-682-4002	
2	LeClaire Ryan			804-783-2003	
3	American Arbitration Association			972-702-8222	
4	New Haven Probate Court			203-946-4880	
5	Schettino & Temchin			203-239-6699	
Address (No. & Street, City, State, Zip Code)					
1	675 Third Avenue, Fl 8, New York NY 10017				
2	PO Box 780054, Philadelphia, PA 19178				
3	13727 Noel Road, Suite 700, Dallas, TX 75240				
4	200 Orange Street, St 1, New Haven, CT 06510				
5	18 Peck Street, North Haven, CT 06473				
Services Provided by This Firm (describe fully)					
1	General Representation & Arbitration (Disallowed \$857 on Pg. 28)			\$	5,845
2	CHRO Complaint (Disallowed \$1,839 on Pg. 28)			\$	11,040
3	Arbitration with NEHC			\$	275
4	Conservator/Probate Court (Disallowed on Pg. 28)			\$	1,290
5	Preparation of Legal Letters (Disallowed on Pg. 28)			\$	250
				Charge for Services Provided	
				\$	18,700

Schedule of Resident Statistics

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017				Page 8	of 37						
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30									
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)			Total	CCNH	RHNS	(Specify)		
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period		150	150		150	150		150	150				
B. On last day of THIS report period		150	150		150	150		150	150				
2. Number of Residents													
A. As of midnight of PREVIOUS report period		137	137		137	137		137	137				
B. As of midnight of THIS report period		132	132		137	137		132	132				
3. Total Number of Days Care Provided During Period													
A. Medicare		4,450	4,450		3,358	3,358		1,092	1,092				
B. Medicaid (Conn.)		44,467	44,467		33,338	33,338		11,129	11,129				
C. Medicaid (other states)													
D. Private Pay		224	224		159	159		65	65				
E. State SSI for RCH													
F. Other (Specify) HMO & Private Insurance		407	407		397	397		10	10				
G. Total Care Days During Period (3A thru F)		49,548	49,548		37,252	37,252		12,296	12,296				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days		58	58		58	58							
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)		49,606	49,606		37,310	37,310		12,296	12,296				

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	13	118		1				
Per Diem Rate								
a. One bed rm.	Various	252.38		382.00				
b. Two bed rms.	Various	252.38		328.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,008	4,008		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	269	269		
2. Restorative Treatments	2,426	2,426		
C. Other	11,402	11,402		
D. Total Physical Therapy Treatments	18,105	18,105		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	599	599		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	55	55		
2. Restorative Treatments	488	488		
C. Other	527	527		
D. Total Speech Therapy Treatments	1,669	1,669		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	2,325	2,325		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	234	234		
2. Restorative Treatments	2,099	2,099		
C. Other	12,023	12,023		
D. Total Occupational Therapy Treatments	16,681	16,681		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at New Haven, LLC	2351	9/30/2017	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)	132,112	2,112				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	214,232	7,970				
5. Dietary Service						
a. Head Dietitian	65,557	2,213				
b. Food Service Supervisor	51,531	2,080				
c. Dietary Workers	391,981	21,356				
6. Housekeeping Service						
a. Head Housekeeper	42,243	2,080				
b. Other Housekeeping Workers	344,262	20,449				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	46,771	2,080				
b. Other Maintenance Workers	104,049	4,496				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	69,211	3,435				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	155,611	2,941				
b. RN						
1. Direct Care	491,610	2,335				
2. Administrative**	437,732	23,664				
c. LPN						
1. Direct Care	1,868,394	52,441				
2. Administrative**						
d. Aides and Attendants	2,267,625	114,440				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	106,765	5,434				
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	78,553	3,348				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	96,926	3,636				
A-13. Total Salary Expenditures	6,965,165	276,510				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 37,950	1,606				
Admissions	58,976	2,030				
Total	\$ 96,926	3,636	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Respiratory Therapist	\$ 1,310	22				
Independent Nurse Consultant	28,340	256				
IV Insertion Nurse	4,281	No Hours				
Total	\$ 33,931	278	\$ -	-	\$ -	-

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

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017		Page 11	of 37		
		CCNH	RHNS (Specify)				
Name		Salary Paid		Total Hours Worked	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
CCNH	RHNS (Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered				
Section I - Operators/Owners							
Corinne DiBacco	26,138		Owner	720	A12b2 See All Other RegalCare Cost Reports		
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 New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2017		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***									
Terrence Brennan	132,112		Non Discriminatory	Administrator	2,112	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 New Haven, LLC	2351	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	9,000	184				
3. Pharmacist	12,981	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	308,300	4,526				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	55,500	192				
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	54,196	417				
b. Other						
10. Occupational Therapist						
a. Resident Care	278,210	4,170				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	33,931	278				
B-13 Total Fees Paid in Lieu of Salaries	752,118	9,767				

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

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

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

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

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, LLC, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common ownership	
Benjamin Yeboah, 15 Roxbury Court, Chesire, CT 06410	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Anuruddha Walaliyadda, 12 CookeRoad, Wallingford, CT 06942	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas, 101 North Plains Industrial Road, 1B Suite 1, Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Deborah Hardy, 187 George Wood Road, Somers, CT 06071	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MedWiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 322,102	322,102		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 626,181	626,181		
5. Health Insurance	\$ 1,309,252	1,309,252		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 415,891	415,891		
8. Uniform Allowance	\$ 13,893	13,893		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 55,683	55,683		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 81,041	81,041		
d. Accounting and Auditing	\$ 13,139	13,139		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 36,935	36,935		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 13,968	13,968		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,169	13,169		
2. Cellular Phones	\$ 3,381	3,381		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 876	876		
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	\$ 947,456	947,456		
Subtotal	\$ 3,852,967	3,852,967		

* 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 New Haven, LLC
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Union Training Fund	\$ 53,304		
Background Checks	2,379		
Total	\$ 55,683	\$ -	\$ -

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 New Haven, LLC	2351	9/30/2017	16	37
Item		Total	CCNH	RHNS (Specify)
Subtotals Brought Forward:		3,852,967	3,852,967	
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$	923	923	
2. Holiday Parties for Staff	\$	507	507	
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$	19,750	19,750	
5. Education Expenses Related to Seminars and Conventions	\$	2,998	2,998	
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>)	\$	8,981	8,981	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	43,366	43,366	
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	2,310	2,310	
* 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	\$	92	92	
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	351,325	351,325	
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$	99,733	99,733	
C-14 Total Administrative & General Expenditures		\$ 4,382,952	4,382,952	

* 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	\$ 43,366		
Total Other Advertising	\$ 43,366	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations/charity	\$ 92		
Total Contributions	\$ 92	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 2,346		
Fines Penalties & Settlements	8,125		
Late Fees	3,659		
Bank Fees	49,339		
Startup Costs	7,872		
Employee Food	901		
Employee Relations	1,491		
Discriminatory Bonus	26,000		
Total Other Administrative and General	\$ 99,733	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 273,780	273,780		
2. Non-Food Supplies	\$ 20,972	20,972		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 75	75		
c. Management Services**	\$			
d. Other (Specify) _____	\$			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 294,827	294,827		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC		2351	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
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) Laundry Supplies		\$	12,304	12,304	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	12,304	12,304	
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 New Haven, LLC		2351	9/30/2017		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. \$	705	705		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Housekeeping Supplies	\$	38,533	38,533		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	39,238	39,238		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from MedWiz	\$	254,712	254,712		
b.	Medicine Cabinet Drugs	\$	5,125	5,125		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	11,081	11,081		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	(3,963)	(3,963)		
f.	X-rays and Related Radiological Procedures***	\$	9,806	9,806		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory****	\$	17,943	17,943		
i.	Recreation	\$	15,402	15,402		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	264,993	264,993		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	575,099	575,099		

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Supplies	\$ 173,450		
Sanitation & Incineration	896		
Equipment Rental	78,855		
Data Processing	11,792		
Total Other Resident Care	\$ 264,993	\$ -	\$ -

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

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2017	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
Caretech Group	1123 McDonald Ave, Brooklyn, NY 11230	O	O	Purchasing Company	24,000		16	M11
On -Time IT	407B, Monroe, NY 10950	O	O	IT	13,150		16	M11
Jeffrey A. Boccacio	Pomifret Center, CT 06259	O	O	Maintenance	13,200		22	6f
All American Waste, LLC	PO Box 630, East Windsor, CT 06088	O	O	Garbage	28,809		22	6f
LTC Consulting Services	Americas, Lakewood, NJ 08701	O	O	Bookkeeping / Back Office	221,575		16	M11
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					
		O	O					

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at New Haven, LLC	2351	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 20,322	20,322				
b. Heat	\$ 27,247	27,247				
c. Light & Power	\$ 172,753	172,753				
d. Water	\$ 85,512	85,512				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 101,128	101,128				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 406,962	406,962				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 1,794	1,794				
d. Movable Equipment	\$ 24,130	24,130				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 25,924	25,924				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 10,657	10,657				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 2,004	2,004				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 12,661	12,661				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 419,270	419,270				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 153,086	153,086				
c. Personal property taxes	\$ 315	315				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 611,256	611,256				

* 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	\$ 5,979		
Sanitation & Incineration	29,281		
Extermination	2,031		
Snow Removal	6,530		
Landscaping	10,229		
Fire Drill	5,874		
Contracted Services	29,329		
Security	11,875		
Total Other Repairs and Maintenance	\$ 101,128	\$ -	\$ -

Depreciation Schedule

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2017				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	14,687		14,687	1,289	S/L	Various	1,289	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	5,041		5,041		S/L	Various	505	
C-4. Subtotal								1,794
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a.								
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period								
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)								
D-3. Subtotal								
E. Total Depreciation								24,130
								25,924

RegalCare at New Haven, LLC
9/30/2017

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:				
10/31/2016	Electric Water Heater	\$ 1,035	10	\$ 104
3/3/2017	Cartridge assembly-mixing valve	1,535	10	154
5/4/2017	New Exhaust Fan Motors	1,062	10	106
7/18/2017	New Motor	1,409	10	141
Total additions for Non-Movable Equipment		\$ 5,041		\$ 505 *
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:				
1/13/2017	Air Conditioning Units	\$ 633	5	\$ 127
1/11/2017	Head board and mattress	2,610	10	261
2/21/2017	Training stairs, standing table, diathermy	952	10	95
2/21/2017	Training stairs, standing table, diathermy	10,472	10	1,047
7/17/2017	75lb Gas Fired Dryers	5,175	10	518
7/31/2017	Air Conditioning Units	886	5	177
10/5/2016	Wander Transmitter Bands	908	5	182
12/16/2017	Wander Transmitter Bands	620	5	124
5/16/2017	Wheelchair	640	5	128
2/22/2017	Wander Transmitter Bands	621	5	124
7/17/2017	New Mattresses	855	10	86
8/21/2017	Wound Kits	1,442	5	288
9/12/2017	Wound Kits	635	5	127
9/27/2017	Wound Kits	665	5	133
1/1/2017	Wireless Access points, installation & Setup, cable runs to access points	5,534	5	1,107
6/16/2017	Chromebooks, Notebook, processor, printer, desktop	5,566	5	1,113
6/16/2017	Notebook, Processor, Printer, Desktop	2,857	5	571
11/22/2016	Software update	850	3	283
3/6/2017	Comprehensive gateway security bundle	1,000	5	200
4/1/2017	Comprehensive gateway security bundle	1,000	5	200
5/1/2017	Comprehensive gateway security bundle	1,000	5	200
9/1/2017	E-Copiers (Total = 6) Sales Tax	724	3	241
6/1/2017	WheelChair Sales Tax	41	5	8
6/1/2017	Wireless Access points, installation & Setup, cable runs to access points Sales	351	5	70
6/1/2017	Comprehensive gateway security bundle Sales Tax	64	3	21
Total additions for Movable Equipment		\$ 46,101		\$ 7,431 *
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:				
11/21/2016	Replacement of inducer on modline unit, duct lock filters & belts	\$ 1,400	20	\$ 70
12/6/2016	Replacement of two inducers on modline units	1,400	10	140
4/13/2017	Replaced Drain Pipe	3,494	25	140
4/24/2017	Elevator Repair	8,995	20	450
5/4/2017	Installment of electric wall heaters	1,420	10	142
6/19/2017	Wall Heaters	2,186	10	219
6/27/2017	Installment of new exhaust fan motors	1,062	10	106
7/18/2017	Final installment on exhaust fans	531	10	53
8/1/2017	Replacement of bearings with bracket	970	10	97
9/15/2017	Installation of Thermostat	1,038	10	104
Total additions for Leasehold Improvement		\$ 22,496		\$ 1,521 *
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 New Haven, LLC		2351		9/30/2017		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				53,286	5,329	S/L		10,657	
2.									
3.									
A-4. Subtotal									10,657
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	7,179	483	S/L	Various	483	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	22,496		S/L	Various	1,521	
C-4. Subtotal									2,004
D. Total Amortization									12,661

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

RegalCare at New Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2016 A/D	2017 Deprec.	2017 A/D	NBV
LEASEHOLD IMPROVEMENTS									
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	138	276	1,107
Leasehold Imp.	Large Entrance Canopy Awning	5/1/2016	S/L	15	2,250	150	150	300	1,950
Sales Use Tax	Large Entrance Canopy Awning Sales Tax	5/1/2016	S/L	15	143	10	10	20	123
Leasehold Imp.	Door Guard Keypad	8/1/2016	S/L	15	936	62	62	124	812
Leasehold Imp.	Elevator	9/1/2016	S/L	20	2,467	123	123	246	2,221
TOTAL LEASEHOLD IMPROVEMENTS 2016					7,179	483	483	966	6,213
Leasehold Imp.	Replacement of inducer on modline unit, duct lock filters & belts	11/21/2016	S/L	20	1,400	-	70	70	1,330
Leasehold Imp.	Replacement of two inducers on modline units	12/6/2016	S/L	10	1,400	-	140	140	1,260
Leasehold Imp.	Replaced Drain Pipe	4/13/2017	S/L	25	3,494	-	140	140	3,354
Leasehold Imp.	Elevator Repair	4/24/2017	S/L	20	8,995	-	450	450	8,545
Leasehold Imp.	Installation of electric wall heaters	5/4/2017	S/L	10	1,420	-	142	142	1,278
Leasehold Imp.	Wall Heaters	6/19/2017	S/L	10	2,186	-	219	219	1,967
Leasehold Imp.	Installation of new exhaust fan motors	6/27/2017	S/L	10	1,062	-	106	106	956
Leasehold Imp.	Final installation on exhaust fans	7/18/2017	S/L	10	531	-	53	53	478
Leasehold Imp.	Replacement of bearings with bracket	8/1/2017	S/L	10	970	-	97	97	873
Leasehold Imp.	Installation of Thermostat	9/15/2017	S/L	10	1,038	-	104	104	934
TOTAL LEASEHOLD IMPROVEMENTS 2017					22,496	-	1,521	1,521	20,975
TOTAL LEASEHOLD IMPROVEMENTS					29,675	483	2,004	2,487	27,188
NON-MOVABLE EQUIPMENT									
FF&E	Walk-in Cooler	6/1/2016	S/L	15	5,387	359	359	718	4,669
FF&E	Hot Water Heater	9/1/2016	S/L	10	9,300	930	930	1,860	7,440
TOTAL NON-MOVABLE EQUIPMENT 2016					14,687	1,289	1,289	2,578	12,109
FF&E	Electric Water Heater	10/31/2016	S/L	10	1,035	-	104	104	931
FF&E	Cartridge assembly-mixing valve	3/3/2017	S/L	10	1,535	-	154	154	1,381
FF&E	New Exhaust Fan Motors	5/4/2017	S/L	10	1,062	-	106	106	956
FF&E	New Motor	7/18/2017	S/L	10	1,409	-	141	141	1,268
TOTAL NON-MOVABLE EQUIPMENT 2017					5,041	-	505	505	4,536
TOTAL NON-MOVABLE EQUIPMENT					19,728	1,289	1,794	3,083	16,645
MOVABLE EQUIPMENT									
FF&E	Hot temp conveyor	4/1/2016	S/L	10	10,098	1,010	1,010	2,020	8,078
FF&E	ID Card Printer	4/1/2016	S/L	5	1,245	249	249	498	747
FF&E	10 Gallon Carpet Cleaner	5/1/2016	S/L	5	2,564	513	513	1,026	1,538
FF&E	Intercall Dual Patient Station	8/1/2016	S/L	15	835	56	56	112	723
Medical Equipment	Rehab Equipment	4/1/2016	S/L	5	9,837	1,967	1,967	3,934	5,903
Computer Hardware	Security Appliance, Desktops, Server, Laptop, Tablet, Printers	3/1/2016	S/L	5	13,595	2,719	2,719	5,438	8,157
Computer Hardware	Lenovo Desktops (5)	4/1/2016	S/L	5	2,716	543	543	1,086	1,630
Computer Hardware	Installation/Reconfiguring System & Server Backup 1 TB	5/1/2016	S/L	5	8,283	1,657	1,657	3,314	4,969
Computer Hardware	Lenovo Miix700 tablet / 4 Lenovo Computers	6/1/2016	S/L	5	2,931	586	586	1,172	1,759
Sales Use Tax	Lenovo Miix700 tablet / 4 Lenovo Computers Sales Tax	6/1/2016	S/L	5	256	51	51	102	154
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	175	350	527
Computer Software	Microsoft Office Pro	3/1/2016	S/L	3	1,752	584	584	1,168	584
Computer Software	Microsoft Office Pro & Sonicwall Antivirus	4/1/2016	S/L	3	1,820	607	607	1,214	606
Computer Software	Microsoft Office Pro	6/1/2016	S/L	3	1,095	365	365	730	365
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,617	5,617	11,234	5,616
TOTAL MOVABLE EQUIPMENT 2016					74,754	16,699	16,699	33,398	41,356
FF&E	Air Conditioning Units	1/13/2017	S/L	5	633	-	127	127	506
FF&E	Head board and mattress	1/11/2017	S/L	10	2,610	-	261	261	2,349
FF&E	Training stairs, standing table, diathermy	2/21/2017	S/L	10	952	-	95	95	857
FF&E	Training stairs, standing table, diathermy	2/21/2017	S/L	10	10,472	-	1,047	1,047	9,425
FF&E	75lb Gas Fired Dryers	7/17/2017	S/L	10	5,175	-	518	518	4,657
FF&E	Air Conditioning Units	7/31/2017	S/L	5	886	-	177	177	709
Medical Equipment	Wander Transmitter Bands	10/5/2016	S/L	5	908	-	182	182	726
Medical Equipment	Wander Transmitter Bands	12/16/2017	S/L	5	620	-	124	124	496
Medical Equipment	Wheelchair	5/16/2017	S/L	5	640	-	128	128	512
Medical Equipment	Wander Transmitter Bands	2/22/2017	S/L	5	621	-	124	124	497
Medical Equipment	New Mattresses	7/17/2017	S/L	10	855	-	86	86	769
Medical Equipment	Wound Kits	8/21/2017	S/L	5	1,442	-	288	288	1,154
Medical Equipment	Wound Kits	9/12/2017	S/L	5	635	-	127	127	508
Medical Equipment	Wound Kits	9/27/2017	S/L	5	665	-	133	133	532
Computer Software	Wireless Access points, installation & Setup, cable runs to access points	1/1/2017	S/L	5	5,534	-	1,107	1,107	4,427
Computer Software	Chromebooks, Notebook, processor, printer, desktop	6/16/2017	S/L	5	5,566	-	1,113	1,113	4,453
Computer Software	Notebook, Processor, Printer, Desktop	6/16/2017	S/L	5	2,857	-	571	571	2,286
Computer Software	Software update	11/22/2016	S/L	3	850	-	283	283	567
Computer Software	Comprehensive gateway security bundle	3/6/2017	S/L	5	1,000	-	200	200	800
Computer Software	Comprehensive gateway security bundle	4/1/2017	S/L	5	1,000	-	200	200	800
Computer Software	Comprehensive gateway security bundle	5/1/2017	S/L	5	1,000	-	200	200	800
Sales Use Tax	E-Copiers (Total = 6) Sales Tax	9/1/2017	S/L	3	724	-	241	241	483
Sales Use Tax	WheelChair Sales Tax	6/1/2017	S/L	5	41	-	8	8	33
Sales Use Tax	Wireless Access points, installation & Setup, cable runs to access points	6/1/2017	S/L	5	351	-	70	70	281
Sales Use Tax	Comprehensive gateway security bundle Sales Tax	6/1/2017	S/L	3	64	-	21	21	43
TOTAL MOVABLE EQUIPMENT 2017					46,101	-	7,431	7,431	38,670
TOTAL MOVABLE EQUIPMENT					120,855	16,699	24,130	40,829	80,026
TOTAL ASSETS					170,258	18,471	27,928	46,399	123,859

RegalCare at New Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2016 A/D	2017 Deprec.	2017 A/D	NBV
TOTAL ASSETS PER CR SCHEDULE					170,258	18,471	27,928	46,399	123,859
TOTAL ASSETS PER TRIAL BALANCE					<u>176,608</u>		<u>30,720</u>	<u>41,957</u>	<u>134,651</u>
VARIANCE					(6,350)		(2,792)	4,442	(10,792)
VARIANCE DETAIL									
(ADD) CIP					6,350				6,350
ROUNDING					-				-
REVISED VARIANCE					<u>-</u>		<u>(2,792)</u>	<u>4,442</u>	<u>(4,442)</u>

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

4,442
2,792

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

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	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		150			
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 9/30/17					
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, 13 Freedom Drive, Lakewood, NJ 8707	Building	03/04/16	20	419,270	

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 New Haven, LLC		2351	9/30/2017		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)

Annual Report of Long-Term Care Facility

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

Name of Facility		License No.		Report for Year Ended		Page of	
RegalCare at New Haven, LLC		2351		9/30/2017		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)				\$	191,076	191,076	
Line of Credit / Late Payment / Loan Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	191,076	191,076	
14. Insurance							
a. Insurance on Property (buildings only)				\$	9,839	9,839	
b. Insurance on Automobiles				\$	427	427	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	63,980	63,980	
General Liability / EPLI / Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	74,246	74,246	
15. Total All Expenditures (A-13 thru C-14)				\$	14,305,243	14,305,243	

Annual Report of Long-Term Care Facility

CSP-28 Rev. 9/2002

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC				2351	9/30/2017	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.	13	B10a	Occupational Therapy	\$ 278,210	278,210		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 33,931	33,931		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 81,041	81,041		
10.	15	1e	Accounting & Legal	\$ 10,184	10,184		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,941	1,941		
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	\$ 12,854	12,854		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 43,366	43,366		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 626	626		
20.	16	m10	Fund Raising / Contributions	\$ 92	92		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 84,696	84,696		
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)				\$ 546,941	546,941		

* 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	B12	Respiratory Therapist	\$ 1,310		
13	B12	Independent Nurse Consultant	28,340		
13	B12	IV Insertion Nurse	4,281		
Total Other Fees Adjustments			\$ 33,931	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Discriminatory Bonus	\$ 26,000		
16	m13	Fines Penalties & Settlements	8,125		
16	m13	Late Fees	3,659		
16	m13	Non Routine Bank Charges	36,693		
16	m13	Startup Costs	7,827		
16	m13	Employee Food	901		
16	m13	Employee Relations	1,491		
Total Other A&G Adjustments			\$ 84,696	\$ -	\$ -

RegalCare at New Haven, LLC
Disallowance Schedule for Cell Phones
September 30, 2017

	<u>Amount</u>
Total Cell Phone Expense	3,381 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 (365 Days / 365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 1,941</u></u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
RegalCare at New Haven, LLC			2351	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 546,941	546,941		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 254,712	254,712		
28.	20	5d	Ambulance/Limousine	\$ 11,081	11,081		
29.	20	5f	X-rays, etc	\$ 9,806	9,806		
30.	20	5h	Laboratory	\$ 17,943	17,943		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ (3,963)	(3,963)		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 52,398	52,398		
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	\$ 10,657	10,657		
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	\$ 192,067	192,067		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,091,642	1,091,642		

*** 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 New Haven, LLC
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance	\$ 5,204		
20	5j	Non Allowable Equipment Rental Expenses	47,194		
Total Other Ancillary Costs			\$ 52,398	\$ -	\$ -

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	\$ 10,657		
Total Other Property Adjustments			\$ 10,657	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Late Payment Interest Expense	\$ 10,649		
27	12d	Line of Credit Interest	56,527		
27	12d	Interest on Loan	123,900		
27	14b	Automobile Insurance (Owner)	427		
30	IV 8	Medical Records Income	564		
Total Other Adjustments			\$ 192,067	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**RegalCare at New Haven, LLC
Disallowance Schedule for Cable TV
September 30, 2017**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 8,804 TB Linked
Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100.00%</u>
Total Allowable Cost	<u>\$ 3,600</u>
Disallowed Cable TV	<u><u>\$ 5,204</u></u>

F. Statement of Revenue

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 11,226,737	11,226,737			
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)	\$ 2,777,980	2,777,980			
b. Medicare Room and Board Contractual Allowance **	\$ (51,186)	(51,186)			
4. a. Private-Pay Residents and Other	\$ 203,908	203,908			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,480)	(1,480)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 240,846	240,846			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (240,846)	(240,846)			
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	\$ 453,370	453,370			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (334,051)	(334,051)			
c. Physical Therapy - Non-Medicare	\$ 80,427	80,427			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (80,427)	(80,427)			
4. a. Speech Therapy - Medicare	\$ 144,851	144,851			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (77,660)	(77,660)			
c. Speech Therapy - Non-Medicare	\$ 489	489			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (15,305)	(15,305)			
5. a. Occupational Therapy - Medicare	\$ 410,013	410,013			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (339,012)	(339,012)			
c. Occupational Therapy - Non-Medicare	\$ 23,667	23,667			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (23,667)	(23,667)			
6. a. Other (Specify) - Medicare	\$ 2,083	2,083			
b. Other (Specify) - Non-Medicare	\$ (3,728)	(3,728)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,397,009	14,397,009			
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)	\$ 85	85			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 564	564			
V. Total Other Revenue (1 thru 8)	\$ 649	649			
VI. Total All Revenue (III + V)	\$ 14,397,658	14,397,658			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab Rev> Medicare A	\$ (30)		
30 II 6a	Lab Rev> Medicare A> C/A	\$ 30		
30 II 6a	Other Ancillary Rev> Medicare A	\$ 2,083		
Total Other Resident Revenue - Medicare		\$ 2,083	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6B	Other Ancillary Rev> Other Payor	\$ 947		
30 II 6B	Other Ancillary Rev> Other Payor>C/A	(947)		
30 II 6B	Revenue Adjustments> HMO	(441)		
30 II 6B	Revenue Adjustments> Hospice	140		
30 II 6B	Revenue Adjustments> Medicaid	(3,427)		
Total Other Resident Revenue		\$ (3,728)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Late insurance interest income	N/A	\$ 85		
Total Interest Income			\$ 85	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income	\$ 564		
Total Other Revenue		\$ 564	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (on hand and in banks)			\$	116,300
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,312,771
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	4,957
a. Prepaid Expenses	696			
b. Prepaid Expenses> Insurance	3,316			
c. Prepaid Expenses> Taxes	945			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,434,028
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>29,675</u>		\$	27,188
	Accum. Depreciation <u>2,487</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>19,728</u>		\$	16,645
	Accum. Depreciation <u>3,083</u>	Net		
6. Movable Equipment	*Historical Cost <u>120,855</u>		\$	80,026
	Accum. Depreciation <u>40,829</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	10,792
CIP	6,350			
F/S vs C/R NBV	4,442			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	134,651

* 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 New Haven, LLC	2351	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,568,679
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				
			\$	25,000
2. Escrow Deposits				
			\$	
3. Organization Expense				
*Historical Cost _____			53,286	
Accum. Depreciation _____			15,986 Net	\$ 37,300
4. Goodwill (Purchased Only)				
			\$	632,393
5. Investments Related to Resident Care (<i>itemize</i>)				
			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)				
			\$	27,241
Name and Address		Amount	Loan Date	
Due from WH, Wtby, SP, Grnwch, FV Mgmt		27,241		
7. Other Assets (<i>itemize</i>)				
Due From> Old Owner			148,441	
Due from> Vendor			4,896	
			\$	153,337
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
			\$	875,271
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
			\$	2,443,950

* 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 New Haven, LLC	2351	9/30/2017	33	37	
Account			Amount		
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable			\$	1,173,923	
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>			\$	227,402	
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>			\$	430,346	
Accrued Expenses		236,063	Accrued Expenses>Utilit	14,348	
Accrued Expenses(Assumed)		110,259	Accrued Expenses>Insur:	2,865	
Accrued Expenses>Tamkar Brokera		6,661	Accrued Expenses>Insur:	2,947	
Accrued Expenses>Capital Lease>C		4,550	Accrued Expenses>Welf:	52,653	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,831,671	

* 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 New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,831,671	
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>)					
\$ 1,051,644					
Name and Address of Lender		Amount	Loan Date		
Due to Torr, Pros, Mgmt. Hldgs, Employee		1,044,517			
Eli Mirlis		7,127			
4. Other Long-Term Liabilities (<i>itemize</i>)					
Due To/(From)> Other L&E			4,261	\$ 53,982	
Due To/(From)> Medicare A/HMO			4,458		
Due To/(From)> Income			6,436		
Due To/(From)> Spend Down			38,827		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 1,105,626
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,937,297

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2017	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			\$	(396)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(582,574)
6. Gain or Loss for Period			\$	89,623
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(493,347)
C. Total Reserves and Net Worth			\$	(493,347)
D. Total Liabilities, Reserves, and Net Worth			\$	2,443,950

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(582,573)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,397,658
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,308,035
D. Net Income or Deficit			\$	89,623
E. Balance			\$	(492,950)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$14,305,243			
F/S vs C/R Depreciation	2,792			
Expenses Per F/S	\$14,308,035			
2. Other <i>(itemize)</i>				
Prior Period Adjustment	(397)			
F-3. Total Additions			\$	(397)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>				
Name and Address <i>(No., City, State, Zip)</i>			Title	Amount
2. Other Withdrawings <i>(Specify)</i>				
Purpose			Amount	
3. Total Deductions			\$	
H. Balance at End of Period			\$	(493,347)

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2017	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 2/14/18	
Printed Name of Preparer Matthew S. Bavolack				
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 New Haven, LLC for the year ended September 30, 2017, 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 New 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 New Haven, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 12, 2018

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name RegalCare at New 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 2016? 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 2017, 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 2016?

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 New Haven, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
10-014-00	Cash>Petty Cash Facility	510.00			510.00
10-015-00	Cash>Petty Cash PNA	1,789.00			1,789.00
10-020-88	Cash>Payroll>New Haven	(1,109.00)			(1,109.00)
10-050-88	Cash>WFPayroll>New Haven	1,362.00			1,362.00
10-060-88	Cash>Resident Trust>New Haven	59,764.00			59,764.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-88	Cash>WFOperating>New Haven	48,984.00			48,984.00
11-102-00	Accounts Receivable>Medicare A	178,581.00			178,581.00
11-104-00	Accounts Receivable>Private	18,616.00			18,616.00
11-105-00	Accounts Receivable>HMO	18,517.00			18,517.00
11-109-00	Accounts Receivable>Hospice	5,423.00			5,423.00
11-111-00	Accounts Receivable>Medicaid	1,097,448.00			1,097,448.00
11-112-00	Accounts Receivable>Income	36,390.00			36,390.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(78,601.00)			(78,601.00)
11-123-00	Accounts Receivable>Ancillary	36,397.00			36,397.00
12-000-00	Prepaid Expenses	696.00			696.00
12-124-00	Prepaid Expenses>Insurance	3,316.00			3,316.00
12-126-00	Prepaid Expenses>Taxes	945.00			945.00
13-127-00	Due From>Old Owner	115,748.00			115,748.00
13-128-00	Due From>Vendor Security Deposits	25,000.00			25,000.00
14-131-00	Fixed Assets>Leasehold Improvements	29,532.00			29,532.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	55,196.00			55,196.00
14-133-00	Fixed Assets>Medical Equipment	16,224.00			16,224.00
14-134-00	Fixed Assets>Computer Hardware	42,359.00			42,359.00
14-135-00	Fixed Assets>Computer Software	8,517.00			8,517.00
14-136-00	Fixed Assets>CIP	6,350.00			6,350.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,580.00			1,580.00
15-131-00	Accum Depn>Leasehold Improvements	(2,825.00)			(2,825.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(10,590.00)			(10,590.00)
15-133-00	Accum Depn>Medical Equipment	(3,605.00)			(3,605.00)
15-134-00	Accum Depn>Computer Hardware	(9,553.00)			(9,553.00)
15-135-00	Accum Depn>Computer Software	(1,849.00)			(1,849.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(13,340.00)			(13,340.00)
15-305-00	Accum Depn>Sales Use Tax	(195.00)			(195.00)
16-000-00	Goodwill	632,393.00			632,393.00
17-000-00	Deferred Financing Costs	53,286.00			53,286.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(15,986.00)			(15,986.00)
20-000-00	Accounts Payable	(1,113,524.00)			(1,113,524.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(176.00)			(176.00)
21-150-00	Other Current Payables>Union Dues W/H	(50.00)			(50.00)
21-350-00	Other Current Payables>Resident Funds	(59,764.00)			(59,764.00)
21-354-00	Other Current Payables>DTF RFMS	(60.00)			(60.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(349.00)			(349.00)
23-000-00	Accrued Wages & Related	(100,015.00)			(100,015.00)
23-157-00	Accrued Expenses>PTO	(127,387.00)			(127,387.00)
24-000-00	Accrued Expenses	(236,063.00)			(236,063.00)
24-000-01	Accrued Expenses (Assumed)	(110,259.00)			(110,259.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(6,661.00)			(6,661.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(4,550.00)			(4,550.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	(14,348.00)			(14,348.00)
24-165-00	Accrued Expenses>Insurance - Property	(2,865.00)			(2,865.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	(2,947.00)			(2,947.00)
24-882-00	Accrued Expenses>Health Insurance	(52,653.00)			(52,653.00)
27-000-87	Due To/(From)>Torrington	(23.00)			(23.00)
27-000-89	Due To/(From)>Prospect	(124,371.00)			(124,371.00)
27-000-90	Due To/(From)>West Haven	22,136.00			22,136.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
27-000-91	Due To/(From)>Waterbury	4,381.00			4,381.00
27-000-92	Due To/(From)>Management	(28,646.00)			(28,646.00)
27-000-93	Due To/(From)>Holdings	(890,501.00)			(890,501.00)
27-102-00	Due To/(From)>Medicare A	(3,857.00)			(3,857.00)
27-105-00	Due To/(From)>HMO	(601.00)			(601.00)
27-112-00	Due To/(From)>Income	(6,436.00)			(6,436.00)
27-152-00	Due To/(From)>Employee	(976.00)			(976.00)
27-172-00	Due To/(From)>Vendor	4,896.00			4,896.00
27-174-00	Due To/(From)>Other L&E	(4,261.00)			(4,261.00)
27-199-00	Due To>Patient Spend Down	(38,827.00)			(38,827.00)
27-315-00	Due To/(From)>Southport	295.00			295.00
27-316-00	Due To/(From)>Greenwich	104.00			104.00
27-317-00	Due To/(From)>Fairview Management	325.00			325.00
27-400-00	Due to/(from)>Eli Mirlis	(7,127.00)			(7,127.00)
28-127-00	Due To>Old Owner	32,693.00			32,693.00
30-000-00	Retained Earnings	582,574.00			582,574.00
31-000-86	Partner's Equity>All Partners>Capital Draws	396.00			396.00
40-102-00	Room & Board Revenue>Medicare A	(2,777,980.00)			(2,777,980.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	51,186.00			51,186.00
40-104-00	Room & Board Revenue>Private	(85,388.00)			(85,388.00)
40-105-00	Room & Board Revenue>HMO	(91,533.00)			(91,533.00)
40-105-14	Room & Board Revenue>HMO>Sequester	1,018.00			1,018.00
40-109-00	Room & Board Revenue>Hospice	(26,987.00)			(26,987.00)
40-109-14	Room & Board>Hospice>Sequester	462.00			462.00
40-111-00	Room & Board Revenue>Medicaid	(11,212,104.00)			(11,212,104.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(14,633.00)			(14,633.00)
41-102-00	Pharmacy Rev>Medicare A	(240,846.00)			(240,846.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	240,846.00			240,846.00
42-102-00	PT Revenue>Medicare A	(334,051.00)			(334,051.00)
42-102-01	PT Revenue>Medicare A>C/A	334,051.00			334,051.00
42-103-00	PT Revenue>Medicare B	(119,319.00)			(119,319.00)
42-111-00	PT Revenue>Medicaid	(80,427.00)			(80,427.00)
42-111-01	PT Revenue>Medicaid>C/A	80,427.00			80,427.00
43-102-00	OT Revenue>Medicare A	(339,012.00)			(339,012.00)
43-102-01	OT Revenue>Medicare A>C/A	339,012.00			339,012.00
43-103-00	OT Revenue>Medicare B	(71,001.00)			(71,001.00)
43-111-00	OT Revenue>Medicaid	(23,667.00)			(23,667.00)
43-111-01	OT Revenue>Medicaid>C/A	23,667.00			23,667.00
44-102-00	ST Revenue>Medicare A	(44,435.00)			(44,435.00)
44-102-01	ST Revenue>Medicare A>C/A	44,435.00			44,435.00
44-103-00	ST Revenue>Medicare B	(100,416.00)			(100,416.00)
44-103-01	ST Revenue>Medicare B>C/A	33,225.00			33,225.00
44-105-00	ST Revenue>HMO	(489.00)			(489.00)
44-105-01	ST Revenue>HMO>C/A	489.00			489.00
44-111-01	ST Revenue>Medicaid>C/A	14,816.00			14,816.00
46-102-00	Lab Rev>Medicare A	30.00			30.00
46-102-01	Lab Rev>Medicare A>C/A	(30.00)			(30.00)
47-102-00	Other Ancillary Rev>Medicare A	(2,083.00)			(2,083.00)
47-114-00	Other Ancillary Rev>Other Payor	(947.00)			(947.00)
47-114-01	Other Ancillary Rev>Other Payor>C/A	947.00			947.00
51-160-00	Other Rev>Interest	(85.00)			(85.00)
51-818-00	Other Rev>Medical Records	(564.00)			(564.00)
52-105-00	Revenue Adjustments>HMO	441.00			441.00
52-109-00	Revenue Adjustments>Hospice	(140.00)			(140.00)
52-111-00	Revenue Adjustments>Medicaid	3,427.00			3,427.00
60-183-00	Nursing Expense>Supplies	173,450.00			173,450.00
60-204-00	Nursing Expense>Training & Education	2,150.00			2,150.00
60-205-00	Nursing Expense>Sanitation & Incineration	896.00			896.00
60-206-00	Nursing Expense>Clinical Services	12,455.00		(9,000.00)	3,455.00
60-207-00	Nursing Expense>Repairs & Maint	2,015.00			2,015.00
60-208-00	Nursing Expense>Equip-Rental	78,855.00			78,855.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
60-212-00	Nursing Expense>Clinical Consultants	30,476.00			30,476.00
60-213-00	Nursing Expense>Transportation	12,004.00		(11,081.00)	923.00
60-230-00	Nursing Expense>Data Processing	11,792.00			11,792.00
60-801-80	Nursing Expense>CNA>Wages	2,267,625.00			2,267,625.00
60-805-80	Nursing Expense>LPN>Wages	1,868,394.00			1,868,394.00
60-808-80	Nursing Expense>RN>Wages	101,441.00			101,441.00
60-809-80	Nursing Expense>RN Supervisor>Wages	390,169.00			390,169.00
61-750-00	Nursing Admin Expense>Medical Director	55,500.00			55,500.00
61-811-80	Nursing Admin Expense>Director>Wages	115,046.00			115,046.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	40,565.00			40,565.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	26,962.00			26,962.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	236,702.00			236,702.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	37,950.00			37,950.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	26,138.00			26,138.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	33,306.00			33,306.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	78,747.00			78,747.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	35,877.00			35,877.00
61-880-00	Nursing Admin Expense>Payroll Taxes	476,703.00			476,703.00
61-881-00	Nursing Admin Expense>Workers Comp	245,326.00			245,326.00
61-882-00	Nursing Admin Expense>Health Insurance	100,271.00			100,271.00
61-883-00	Nursing Admin Expense>Other Benefits	1,288,208.00		(1,288,208.00)	0.00
62-145-00	Pharmacy Expense>RX	254,712.00			254,712.00
62-222-00	Pharmacy Expense>OTC	5,125.00			5,125.00
62-700-00	Pharmacy Expense>Contracted Service	12,981.00			12,981.00
64-223-00	Other Ancillary Expense>Oxygen	(3,963.00)			(3,963.00)
64-224-00	Other Ancillary Expense>Lab	17,943.00			17,943.00
64-225-00	Other Ancillary Expense>Radiology	9,806.00			9,806.00
65-000-00	PT Expense	301,300.00			301,300.00
66-000-00	OT Expense	278,210.00			278,210.00
67-000-00	ST Expense	54,196.00			54,196.00
68-700-00	Therapy Expense>Contracted Service	7,000.00			7,000.00
69-811-80	Social Services Expense>Director>Wages	78,553.00			78,553.00
69-880-00	Social Services Expense>Payroll Taxes	7,102.00			7,102.00
69-881-00	Social Services Expense>Workers Comp	3,665.00			3,665.00
69-882-00	Social Services Expense>Health Insurance	1,504.00			1,504.00
69-883-00	Social Services Expense>Other Benefits	19,218.00		(19,218.00)	0.00
70-177-00	Dietary Expense>Supplements	31,948.00			31,948.00
70-178-00	Dietary Expense>Food	241,832.00			241,832.00
70-183-00	Dietary Expense>Supplies	20,972.00			20,972.00
70-207-00	Dietary Expense>Repairs & Maint	249.00			249.00
70-700-00	Dietary Expense>Contracted Service	75.00			75.00
70-811-80	Dietary Expense>Director>Wages	51,531.00			51,531.00
70-831-80	Dietary Expense>Aide>Wages	257,356.00			257,356.00
70-832-80	Dietary Expense>Cook>Wages	134,625.00			134,625.00
70-833-80	Dietary Expense>Dietician>Wages	65,557.00			65,557.00
70-880-00	Dietary Expense>Payroll Taxes	46,214.00			46,214.00
70-881-00	Dietary Expense>Workers Comp	23,665.00			23,665.00
70-882-00	Dietary Expense>Health Insurance	9,696.00			9,696.00
70-883-00	Dietary Expense>Other Benefits	124,735.00		(124,735.00)	0.00
71-183-00	Activity Expense>Supplies	4,328.00			4,328.00
71-700-00	Activity Expense>Contracted Service	2,270.00			2,270.00
71-811-80	Activity Expense>Director>Wages	47,536.00			47,536.00
71-831-80	Activity Expense>Aide>Wages	59,229.00			59,229.00
71-880-00	Activity Expense>Payroll Taxes	9,695.00			9,695.00
71-881-00	Activity Expense>Workers Comp	4,982.00			4,982.00
71-882-00	Activity Expense>Health Insurance	2,033.00			2,033.00
71-883-00	Activity Expense>Other Benefits	26,165.00		(26,165.00)	0.00
72-183-00	Housekeeping Expense>Supplies	38,533.00			38,533.00
72-700-00	Housekeeping Expense>Contracted Service	705.00			705.00
72-811-80	Housekeeping Expense>Director>Wages	42,243.00			42,243.00
72-831-80	Housekeeping Expense>Aide>Wages	344,262.00			344,262.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
73-183-00	Laundry Expense>Supplies	12,304.00			12,304.00
73-831-80	Laundry Expense>Aide>Wages	69,211.00			69,211.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	41,283.00			41,283.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	21,283.00			21,283.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,693.00			8,693.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	111,914.00		(111,914.00)	0.00
75-183-00	Maintenance Expense>Supplies	5,979.00			5,979.00
75-205-00	Maintenance Expense>Sanitation & Incineration	29,281.00			29,281.00
75-207-00	Maintenance Expense>Repairs & Maint	18,058.00			18,058.00
75-217-00	Maintenance Expense>Extermination	2,031.00			2,031.00
75-218-00	Maintenance Expense>Snow Removal	6,530.00			6,530.00
75-219-00	Maintenance Expense>Landscaping	10,229.00			10,229.00
75-220-00	Maintenance Expense>Fire Drill	5,874.00			5,874.00
75-221-00	Maintenance Expense>Water Treatment	317.00			317.00
75-700-00	Maintenance Expense>Contracted Service	29,329.00			29,329.00
75-811-80	Maintenance Expense>Director>Wages	46,771.00			46,771.00
75-829-80	Maintenance Expense>Staff>Wages	104,049.00			104,049.00
75-837-00	Maintenance Expense>Security	11,875.00			11,875.00
75-838-80	Maintenance Expense>Security Desk>Wages	42,136.00			42,136.00
75-880-00	Maintenance Expense>Payroll Taxes	17,415.00			17,415.00
75-881-00	Maintenance Expense>Workers Comp	9,043.00			9,043.00
75-882-00	Maintenance Expense>Health Insurance	3,690.00			3,690.00
75-883-00	Maintenance Expense>Other Benefits	47,559.00		(47,559.00)	0.00
76-227-00	Utility Expense>Gas	27,247.00			27,247.00
76-228-00	Utility Expense>Electric	172,753.00			172,753.00
76-229-00	Utility Expense>Water/Sewer	85,195.00			85,195.00
80-101-00	Admin Expense>Provider Tax	947,456.00			947,456.00
80-162-00	Admin Expense>Insurance - General Liability & Other	62,007.00			62,007.00
80-163-00	Admin Expense>Insurance - EPLI	1,473.00			1,473.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	9,839.00			9,839.00
80-167-00	Admin Expense>Insurance - Auto	427.00			427.00
80-183-00	Admin Expense>Supplies	12,915.00			12,915.00
80-208-00	Admin Expense>Equip-Rental	1,053.00			1,053.00
80-209-00	Admin Expense>Postage	2,310.00			2,310.00
80-210-00	Admin Expense>Internet	2,100.00			2,100.00
80-230-00	Admin Expense>Data Processing	88,818.00			88,818.00
80-231-00	Admin Expense>Telephone	16,550.00		(3,381.00)	13,169.00
80-232-00	Admin Expense>Cable TV	8,804.00			8,804.00
80-233-00	Admin Expense>Seminars	148.00		700.00	848.00
80-234-00	Admin Expense>Licenses	2,346.00			2,346.00
80-235-00	Admin Expense>Dues & Subscriptions	700.00		(700.00)	0.00
80-236-00	Admin Expense>Travel	16,720.00			16,720.00
80-236-04	Admin Expense>Travel>Allowable	3,030.00			3,030.00
80-238-00	Admin Expense>Legal Fees	35,182.00		1,753.00	36,935.00
80-239-00	Admin Expense>Accounting Fees	68,633.00		(55,494.00)	13,139.00
80-240-00	Admin Expense>Professional Fees	179,237.00		53,741.00	232,978.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	8,125.00			8,125.00
80-243-00	Admin Expense>Late Fees	3,659.00			3,659.00
80-244-00	Admin Expense>Bank Fees	49,339.00			49,339.00
80-246-00	Admin Expense>Donations/Charity	92.00			92.00
80-247-00	Admin Expense>Corporate Tax	876.00			876.00
80-249-00	Admin Expense>Recruiting	8,981.00			8,981.00
80-250-00	Admin Expense>Marketing & Advertising	43,366.00			43,366.00
80-251-00	Admin Expense>Bad Debt	81,041.00			81,041.00
80-252-00	Admin Expense>Startup Costs	7,872.00			7,872.00
80-700-00	Admin Expense>Contracted Service	27,429.00			27,429.00
80-811-80	Admin Expense>Director>Wages	132,112.00			132,112.00
80-839-80	Admin Expense>Admissions>Wages	58,976.00			58,976.00
80-840-80	Admin Expense>Business Office>Wages	171,543.00			171,543.00
80-840-81	Admin Expense>Business Office>Overtime	553.00			553.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
80-880-00	Admin Expense>Payroll Taxes	27,769.00			27,769.00
80-881-00	Admin Expense>Workers Comp	14,138.00			14,138.00
80-882-00	Admin Expense>Health Insurance	5,787.00			5,787.00
80-883-00	Admin Expense>Other Benefits	74,145.00		(74,145.00)	0.00
85-148-00	401k	0.00		1,000.00	1,000.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		53,304.00	53,304.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		2,379.00	2,379.00
85-253-00	Uniforms	0.00		13,893.00	13,893.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00		414,891.00	414,891.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		1,177,578.00	1,177,578.00
91-121-00	Property Expense>Rent	419,270.00			419,270.00
91-161-00	Property Expense>RE Taxes	153,086.00			153,086.00
91-261-00	Property Expense>Personal Prop Taxes	315.00			315.00
92-000-00	Depreciation Expense	30,720.00			30,720.00
93-000-00	Amortization Expense	10,657.00			10,657.00
94-000-00	Interest Expense	191,076.00			191,076.00
Marcum 101	Dentist	0.00		9,000.00	9,000.00
Marcum 102	Cell Phone	0.00		3,381.00	3,381.00
Marcum 107	Discriminatory Bonus	0.00		26,000.00	26,000.00
Marcum 108	Employee Food	0.00		901.00	901.00
Marcum 109	Employee Relations	0.00		1,491.00	1,491.00
Marcum 110	Holiday Party	0.00		507.00	507.00
Marcum 112	Ambulance	0.00		11,081.00	11,081.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at New Haven, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2017	JE Ref#	RJE 9/30/2017	FINAL 9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	132,112.00		0.00	132,112.00
Subtotal [2]	Administrators	132,112.00		0.00	132,112.00
Subgroup : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>W	42,136.00		0.00	42,136.00
80-840-80	Admin Expense>Business Office>Wages	171,543.00		0.00	171,543.00
80-840-81	Admin Expense>Business Office>Overtir	553.00		0.00	553.00
Subtotal [4]	Other Administrative Salaries	214,232.00		0.00	214,232.00
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	65,557.00		0.00	65,557.00
Subtotal [5A]	Head Dietitian	65,557.00		0.00	65,557.00
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	51,531.00		0.00	51,531.00
Subtotal [5B]	Food Service Supervisor	51,531.00		0.00	51,531.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	257,356.00		0.00	257,356.00
70-832-80	Dietary Expense>Cook>Wages	134,625.00		0.00	134,625.00
Subtotal [5C]	Dietary Workers	391,981.00		0.00	391,981.00
Subgroup : [6A]	Head Housekeeper				
72-811-80	Housekeeping Expense>Director>Wage:	42,243.00		0.00	42,243.00
Subtotal [6A]	Head Housekeeper	42,243.00		0.00	42,243.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	344,262.00		0.00	344,262.00
Subtotal [6B]	Other Housekeeping Workers	344,262.00		0.00	344,262.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	46,771.00		0.00	46,771.00
Subtotal [7A]	Engineer or Chief of Maintenance	46,771.00		0.00	46,771.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	104,049.00		0.00	104,049.00
Subtotal [7B]	Other Maintenance Workers	104,049.00		0.00	104,049.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	69,211.00		0.00	69,211.00
Subtotal [8B]	Other Laundry Workers	69,211.00		0.00	69,211.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wage	115,046.00		0.00	115,046.00
61-812-80	Nursing Admin Expense>Assistant Direct	40,565.00		0.00	40,565.00
Subtotal [12A]	Director of Nurses/Assistant Director	155,611.00		0.00	155,611.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	101,441.00		0.00	101,441.00
60-809-80	Nursing Expense>RN Supervisor>Wage:	390,169.00		0.00	390,169.00
Subtotal [12B1]	RNs - Direct Care	491,610.00		0.00	491,610.00
Subgroup : [12B2]	RNs - Administrative				
61-814-80	Nursing Admin Expense>Central Supply:	26,962.00		0.00	26,962.00
61-817-80	Nursing Admin Expense>MDS / RNAC>\	236,702.00		0.00	236,702.00
61-819-80	Nursing Admin Expense>Nurse Admin>v	26,138.00		0.00	26,138.00
61-823-80	Nursing Admin Expense>Staff Coordinat	33,306.00		0.00	33,306.00

61-824-80	Nursing Admin Expense>Staff Devel Dire	78,747.00	0.00	78,747.00
61-825-80	Nursing Admin Expense>Unit Manager>	35,877.00	0.00	35,877.00
Subtotal [12B2]	RNs - Administrative	437,732.00	0.00	437,732.00
Subgroup : [12C1] LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	1,868,394.00	0.00	1,868,394.00
Subtotal [12C1]	LPNs - Direct Care	1,868,394.00	0.00	1,868,394.00
Subgroup : [12D] Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	2,267,625.00	0.00	2,267,625.00
Subtotal [12D]	Aides and Attendants	2,267,625.00	0.00	2,267,625.00
Subgroup : [12H] Recreation Workers				
71-811-80	Activity Expense>Director>Wages	47,536.00	0.00	47,536.00
71-831-80	Activity Expense>Aide>Wages	59,229.00	0.00	59,229.00
Subtotal [12H]	Recreation Workers	106,765.00	0.00	106,765.00
Subgroup : [12M] Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wage	78,553.00	0.00	78,553.00
Subtotal [12M]	Social Workers/Case Management	78,553.00	0.00	78,553.00
Subgroup : [12O] Other				
61-818-80	Nursing Admin Expense>Medical Record	37,950.00	0.00	37,950.00
80-839-80	Admin Expense>Admissions>Wages	58,976.00	0.00	58,976.00
Subtotal [12O]	Other	96,926.00	0.00	96,926.00
Total [10-A]	Salaries and Wages	6,965,165.00	0.00	6,965,165.00
Group : [13-B] Professional Fees				
Subgroup : [2] Dentist				
Marcum 101	Dentist	0.00	9,000.00	9,000.00
Subtotal [2]	Dentist	0.00	9,000.00	9,000.00
Subgroup : [3] Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	12,981.00	0.00	12,981.00
Subtotal [3]	Pharmacist	12,981.00	0.00	12,981.00
Subgroup : [5A] PT - Resident Care				
65-000-00	PT Expense	301,300.00	0.00	301,300.00
68-700-00	Therapy Expense>Contracted Service	7,000.00	0.00	7,000.00
Subtotal [5A]	PT - Resident Care	308,300.00	0.00	308,300.00
Subgroup : [8A] Medical Director				
61-750-00	Nursing Admin Expense>Medical Directo	55,500.00	0.00	55,500.00
Subtotal [8A]	Medical Director	55,500.00	0.00	55,500.00
Subgroup : [9A] ST - Resident Care				
67-000-00	ST Expense	54,196.00	0.00	54,196.00
Subtotal [9A]	ST - Resident Care	54,196.00	0.00	54,196.00
Subgroup : [10A] OT - Resident Care				
66-000-00	OT Expense	278,210.00	0.00	278,210.00
Subtotal [10A]	OT - Resident Care	278,210.00	0.00	278,210.00
Subgroup : [12] Other				
60-206-00	Nursing Expense>Clinical Services	12,455.00	(9,000.00)	3,455.00
60-212-00	Nursing Expense>Clinical Consultants	30,476.00	0.00	30,476.00
Subtotal [12]	Other	42,931.00	(9,000.00)	33,931.00
Total [13-B]	Professional Fees	752,118.00	0.00	752,118.00
Group : [15] Expenditures Other than Salaries				
Subgroup : [1A1] Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	245,326.00	0.00	245,326.00
69-881-00	Social Services Expense>Workers Comp	3,665.00	0.00	3,665.00
70-881-00	Dietary Expense>Workers Comp	23,665.00	0.00	23,665.00
71-881-00	Activity Expense>Workers Comp	4,982.00	0.00	4,982.00

74-881-00	Housekeeping & Laundry Expense>Wor	21,283.00	0.00	21,283.00
75-881-00	Maintenance Expense>Workers Comp	9,043.00	0.00	9,043.00
80-881-00	Admin Expense>Workers Comp	14,138.00	0.00	14,138.00
Subtotal [1A1]	Workmen's Compensation	322,102.00	0.00	322,102.00
Subgroup : [1A4]	Social Security (FICA)			
61-880-00	Nursing Admin Expense>Payroll Taxes	476,703.00	0.00	476,703.00
69-880-00	Social Services Expense>Payroll Taxes	7,102.00	0.00	7,102.00
70-880-00	Dietary Expense>Payroll Taxes	46,214.00	0.00	46,214.00
71-880-00	Activity Expense>Payroll Taxes	9,695.00	0.00	9,695.00
74-880-00	Housekeeping & Laundry Expense>Payr	41,283.00	0.00	41,283.00
75-880-00	Maintenance Expense>Payroll Taxes	17,415.00	0.00	17,415.00
80-880-00	Admin Expense>Payroll Taxes	27,769.00	0.00	27,769.00
Subtotal [1A4]	Social Security (FICA)	626,181.00	0.00	626,181.00
Subgroup : [1A5]	Health Insurance			
61-882-00	Nursing Admin Expense>Health Insuranc	100,271.00	0.00	100,271.00
69-882-00	Social Services Expense>Health Insuran	1,504.00	0.00	1,504.00
70-882-00	Dietary Expense>Health Insurance	9,696.00	0.00	9,696.00
71-882-00	Activity Expense>Health Insurance	2,033.00	0.00	2,033.00
74-882-00	Housekeeping & Laundry Expense>Heal	8,693.00	0.00	8,693.00
75-882-00	Maintenance Expense>Health Insurance	3,690.00	0.00	3,690.00
80-882-00	Admin Expense>Health Insurance	5,787.00	0.00	5,787.00
85-260-79	Employee Benefits Expense>Welfare>Ur	0.00	1,177,578.00	1,177,578.00
			RJE - 3	1,177,578.00
Subtotal [1A5]	Health Insurance	131,674.00	1,177,578.00	1,309,252.00
Subgroup : [1A7]	Pensions			
85-148-00	401k	0.00	1,000.00	1,000.00
			RJE - 3	1,000.00
85-255-79	Employee Benefits Expense>Pension>U	0.00	414,891.00	414,891.00
Subtotal [1A7]	Pensions	0.00	415,891.00	415,891.00
Subgroup : [1A8]	Uniform Allowance			
85-253-00	Uniforms	0.00	13,893.00	13,893.00
			RJE - 3	13,893.00
Subtotal [1A8]	Uniform Allowance	0.00	13,893.00	13,893.00
Subgroup : [1A9]	Other			
61-883-00	Nursing Admin Expense>Other Benefits	1,288,208.00	(1,288,208.00)	0.00
69-883-00	Social Services Expense>Other Benefits	19,218.00	(19,218.00)	0.00
70-883-00	Dietary Expense>Other Benefits	124,735.00	(124,735.00)	0.00
71-883-00	Activity Expense>Other Benefits	26,165.00	(26,165.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Othe	111,914.00	(111,914.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	47,559.00	(47,559.00)	0.00
80-883-00	Admin Expense>Other Benefits	74,145.00	(74,145.00)	0.00
85-200-79	Employee Benefits Expense>Training Fu	0.00	53,304.00	53,304.00
			RJE - 3	53,304.00
85-245-00	Employee Benefits Expense>Background	0.00	2,379.00	2,379.00
			RJE - 3	2,379.00
Subtotal [1A9]	Other	1,691,944.00	(1,636,261.00)	55,683.00
Subgroup : [1C]	Bad Debts			
80-251-00	Admin Expense>Bad Debt	81,041.00	0.00	81,041.00
Subtotal [1C]	Bad Debts	81,041.00	0.00	81,041.00
Subgroup : [1D]	Accounting and Auditing			
80-239-00	Admin Expense>Accounting Fees	68,633.00	(55,494.00)	13,139.00
			RJE - 5	906.00
			RJE - 7	(56,400.00)
Subtotal [1D]	Accounting and Auditing	68,633.00	(55,494.00)	13,139.00
Subgroup : [1E]	Legal			
80-238-00	Admin Expense>Legal Fees	35,182.00	1,753.00	36,935.00
			RJE - 5	1,753.00
Subtotal [1E]	Legal	35,182.00	1,753.00	36,935.00

Subgroup : [1G]	Office Supplies			
80-183-00	Admin Expense>Supplies	12,915.00	0.00	12,915.00
80-208-00	Admin Expense>Equip-Rental	1,053.00	0.00	1,053.00
Subtotal [1G]	Office Supplies	13,968.00	0.00	13,968.00
Subgroup : [1H1]	Telephone and Telegraph			
80-231-00	Admin Expense>Telephone	16,550.00	(3,381.00)	13,169.00
Subtotal [1H1]	Telephone and Telegraph	16,550.00	(3,381.00)	13,169.00
Subgroup : [1H2]	Cellular Phones and Beepers			
Marcum 102	Cell Phone	0.00	3,381.00	3,381.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	3,381.00	3,381.00
Subgroup : [1J]	Corporation Business Taxes			
80-247-00	Admin Expense>Corporate Tax	876.00	0.00	876.00
Subtotal [1J]	Corporation Business Taxes	876.00	0.00	876.00
Subgroup : [1K3]	Resident Day User Fee			
80-101-00	Admin Expense>Provider Tax	947,456.00	0.00	947,456.00
Subtotal [1K3]	Resident Day User Fee	947,456.00	0.00	947,456.00
Total [15]	Expenditures Other than Salaries	3,935,607.00	(82,640.00)	3,852,967.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
80-213-00	Nursing Expense>Transportation	12,004.00	(11,081.00)	923.00
			RJE - 6 (11,081.00)	
Subtotal [1]	Resident Travel and Entertainment	12,004.00	(11,081.00)	923.00
Subgroup : [2]	Holiday Parties for Staff			
Marcum 110	Holiday Party	0.00	507.00	507.00
			RJE - 3 507.00	
Subtotal [2]	Holiday Parties for Staff	0.00	507.00	507.00
Subgroup : [4]	Employee Travel			
80-236-00	Admin Expense>Travel	16,720.00	0.00	16,720.00
80-236-04	Admin Expense>Travel>Allowable	3,030.00	0.00	3,030.00
Subtotal [4]	Employee Travel	19,750.00	0.00	19,750.00
Subgroup : [5]	Education Expense			
80-204-00	Nursing Expense>Training & Education	2,150.00	0.00	2,150.00
80-233-00	Admin Expense>Seminars	148.00	700.00	848.00
			RJE - 4 700.00	
Subtotal [5]	Education Expense	2,298.00	700.00	2,998.00
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	8,981.00	0.00	8,981.00
Subtotal [M1]	Advertising Help Wanted	8,981.00	0.00	8,981.00
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	43,366.00	0.00	43,366.00
Subtotal [M3]	Advertising Other	43,366.00	0.00	43,366.00
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	2,310.00	0.00	2,310.00
Subtotal [M7]	Postage	2,310.00	0.00	2,310.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	700.00	(700.00)	0.00
			RJE - 4 (700.00)	
Subtotal [M8]	Dues and Membership Fees to Profes	700.00	(700.00)	0.00
Subgroup : [M10]	Contributions			
80-246-00	Admin Expense>Donations/Charity	92.00	0.00	92.00
Subtotal [M10]	Contributions	92.00	0.00	92.00
Subgroup : [M11]	Services Provided by Contract			

80-210-00	Admin Expense>Internet	2,100.00	0.00	2,100.00
80-230-00	Admin Expense>Data Processing	88,818.00	0.00	88,818.00
80-240-00	Admin Expense>Professional Fees	179,237.00	53,741.00	232,978.00
80-700-00	Admin Expense>Contracted Service	27,429.00	0.00	27,429.00
Subtotal [M11]	Services Provided by Contract	297,584.00	53,741.00	351,325.00
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	2,346.00	0.00	2,346.00
80-242-00	Admin Expense>Fines, Penalties & Settlt	8,125.00	0.00	8,125.00
80-243-00	Admin Expense>Late Fees	3,659.00	0.00	3,659.00
80-244-00	Admin Expense>Bank Fees	49,339.00	0.00	49,339.00
80-252-00	Admin Expense>Startup Costs	7,872.00	0.00	7,872.00
Marcum 107	Discriminatory Bonus	0.00	26,000.00	26,000.00
			RJE - 3	26,000.00
Marcum 108	Employee Food	0.00	901.00	901.00
			RJE - 3	901.00
Marcum 109	Employee Relations	0.00	1,491.00	1,491.00
			RJE - 3	1,491.00
Subtotal [M13]	Other	71,341.00	28,392.00	99,733.00
Total [16]	Expenditures Other than Salaries (con	458,426.00	71,559.00	529,985.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	31,948.00	0.00	31,948.00
70-178-00	Dietary Expense>Food	241,832.00	0.00	241,832.00
Subtotal [2A1]	Raw Food	273,780.00	0.00	273,780.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	20,972.00	0.00	20,972.00
Subtotal [2A2]	Non-Food Supplies	20,972.00	0.00	20,972.00
Subgroup : [2B]	Purchased Services			
70-700-00	Dietary Expense>Contracted Service	75.00	0.00	75.00
Subtotal [2B]	Purchased Services	75.00	0.00	75.00
Total [18]	Dietary Basis for Allocation of Costs	294,827.00	0.00	294,827.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3D]	Other			
73-183-00	Laundry Expense>Supplies	12,304.00	0.00	12,304.00
Subtotal [3D]	Other	12,304.00	0.00	12,304.00
Total [19]	Laundry-Basis for Allocation of Costs	12,304.00	0.00	12,304.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4B]	Purchased Services			
72-700-00	Housekeeping Expense>Contracted Sen	705.00	0.00	705.00
Subtotal [4B]	Purchased Services	705.00	0.00	705.00
Subgroup : [4D]	Other			
72-183-00	Housekeeping Expense>Supplies	38,533.00	0.00	38,533.00
Subtotal [4D]	Other	38,533.00	0.00	38,533.00
Subgroup : [5A2]	Purchased from			
62-145-00	Pharmacy Expense>RX	254,712.00	0.00	254,712.00
Subtotal [5A2]	Purchased from	254,712.00	0.00	254,712.00
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	5,125.00	0.00	5,125.00
Subtotal [5B]	Medicine Cabinet Drugs	5,125.00	0.00	5,125.00
Subgroup : [5D]	Ambulance/Limousine			
Marcum 112	Ambulance	0.00	11,081.00	11,081.00
			RJE - 6	11,081.00
Subtotal [5D]	Ambulance/Limousine	0.00	11,081.00	11,081.00

Subgroup : [5E2]	Oxygen - Other			
64-223-00	Other Ancillary Expense>Oxygen	(3,963.00)	0.00	(3,963.00)
Subtotal [5E2]	Oxygen - Other	(3,963.00)	0.00	(3,963.00)
Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	9,806.00	0.00	9,806.00
Subtotal [5F]	X-Rays and related radiological	9,806.00	0.00	9,806.00
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	17,943.00	0.00	17,943.00
Subtotal [5H]	Laboratory	17,943.00	0.00	17,943.00
Subgroup : [5I]	Recreation			
71-183-00	Activity Expense>Supplies	4,328.00	0.00	4,328.00
71-700-00	Activity Expense>Contracted Service	2,270.00	0.00	2,270.00
80-232-00	Admin Expense>Cable TV	8,804.00	0.00	8,804.00
Subtotal [5I]	Recreation	15,402.00	0.00	15,402.00
Subgroup : [5J]	Other			
60-183-00	Nursing Expense>Supplies	173,450.00	0.00	173,450.00
60-205-00	Nursing Expense>Sanitation & Incinerati	896.00	0.00	896.00
60-208-00	Nursing Expense>Equip-Rental	78,855.00	0.00	78,855.00
60-230-00	Nursing Expense>Data Processing	11,792.00	0.00	11,792.00
Subtotal [5J]	Other	264,993.00	0.00	264,993.00
Total [20]	Housekeeping and Resident Care Bas	603,256.00	11,081.00	614,337.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	2,015.00	0.00	2,015.00
70-207-00	Dietary Expense>Repairs & Maint	249.00	0.00	249.00
75-207-00	Maintenance Expense>Repairs & Maint	18,058.00	0.00	18,058.00
Subtotal [6A]	Repairs and Maintenance	20,322.00	0.00	20,322.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	27,247.00	0.00	27,247.00
Subtotal [6B]	Heat	27,247.00	0.00	27,247.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	172,753.00	0.00	172,753.00
Subtotal [6C]	Light & Power	172,753.00	0.00	172,753.00
Subgroup : [6D]	Water			
75-221-00	Maintenance Expense>Water Treatment	317.00	0.00	317.00
76-229-00	Utility Expense>Water/Sewer	85,195.00	0.00	85,195.00
Subtotal [6D]	Water	85,512.00	0.00	85,512.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	5,979.00	0.00	5,979.00
75-205-00	Maintenance Expense>Sanitation & Incin	29,281.00	0.00	29,281.00
75-217-00	Maintenance Expense>Extermination	2,031.00	0.00	2,031.00
75-218-00	Maintenance Expense>Snow Removal	6,530.00	0.00	6,530.00
75-219-00	Maintenance Expense>Landscaping	10,229.00	0.00	10,229.00
75-220-00	Maintenance Expense>Fire Drill	5,874.00	0.00	5,874.00
75-700-00	Maintenance Expense>Contracted Servi	29,329.00	0.00	29,329.00
75-837-00	Maintenance Expense>Security	11,875.00	0.00	11,875.00
Subtotal [6F]	Other	101,128.00	0.00	101,128.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	30,720.00	0.00	30,720.00
Subtotal [7D]	Movable Equipment	30,720.00	0.00	30,720.00
Subgroup : [8A]	Organization Expense			
93-000-00	Amortization Expense	10,657.00	0.00	10,657.00
Subtotal [8A]	Organization Expense	10,657.00	0.00	10,657.00
Subgroup : [9]	Rental Payments			

91-121-00	Property Expense>Rent	419,270.00	0.00	419,270.00
Subtotal [9]	Rental Payments	419,270.00	0.00	419,270.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	153,086.00	0.00	153,086.00
Subtotal [10B]	Real estate taxes paid by lessor	153,086.00	0.00	153,086.00
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	315.00	0.00	315.00
Subtotal [10C]	Personal property taxes	315.00	0.00	315.00
Total [22]	Maintenance and Property	1,021,010.00	0.00	1,021,010.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	191,076.00	0.00	191,076.00
Subtotal [12D]	Other Interest Expense	191,076.00	0.00	191,076.00
Subgroup : [14A]	Insurance on Property			
80-165-00	Admin Expense>Insurance - Property	9,839.00	0.00	9,839.00
Subtotal [14A]	Insurance on Property	9,839.00	0.00	9,839.00
Subgroup : [14B]	Insurance of Automobiles			
80-167-00	Admin Expense>Insurance - Auto	427.00	0.00	427.00
Subtotal [14B]	Insurance of Automobiles	427.00	0.00	427.00
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Lia	62,007.00	0.00	62,007.00
80-163-00	Admin Expense>Insurance - EPLI	1,473.00	0.00	1,473.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
Subtotal [14C3]	Other	63,980.00	0.00	63,980.00
Total [27]	Interest and Insurance	265,322.00	0.00	265,322.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(11,212,104.00)	0.00	(11,212,104.00)
40-111-73	Room & Board Revenue>Medicaid Bed t	(14,633.00)	0.00	(14,633.00)
Subtotal [1A]	Medicaid Residents (CT only)	(11,226,737.00)	0.00	(11,226,737.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(2,777,980.00)	0.00	(2,777,980.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(2,777,980.00)	0.00	(2,777,980.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>Se	51,186.00	0.00	51,186.00
Subtotal [3B]	Medicare room and board contractual	51,186.00	0.00	51,186.00
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(85,388.00)	0.00	(85,388.00)
40-105-00	Room & Board Revenue>HMO	(91,533.00)	0.00	(91,533.00)
40-109-00	Room & Board Revenue>Hospice	(26,987.00)	0.00	(26,987.00)
Subtotal [4A]	Private-pay residents and other	(203,908.00)	0.00	(203,908.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequest	1,018.00	0.00	1,018.00
40-109-14	Room & Board>Hospice>Sequester	462.00	0.00	462.00
Subtotal [4B]	Private-pay room and board contractu	1,480.00	0.00	1,480.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(240,846.00)	0.00	(240,846.00)
Subtotal [5A]	Prescription Drugs - Medicare	(240,846.00)	0.00	(240,846.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	240,846.00	0.00	240,846.00
Subtotal [5B]	Prescription Drugs - Medicare Contrac	240,846.00	0.00	240,846.00

Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(334,051.00)	0.00	(334,051.00)
42-103-00	PT Revenue>Medicare B	(119,319.00)	0.00	(119,319.00)
Subtotal [7A]	Physical Therapy - Medicare	(453,370.00)	0.00	(453,370.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	334,051.00	0.00	334,051.00
Subtotal [7B]	Physical Therapy - Medicare Contract	334,051.00	0.00	334,051.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-111-00	PT Revenue>Medicaid	(80,427.00)	0.00	(80,427.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(80,427.00)	0.00	(80,427.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-111-01	PT Revenue>Medicaid>C/A	80,427.00	0.00	80,427.00
Subtotal [7D]	Physical Therapy - Non-medicare Con	80,427.00	0.00	80,427.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(44,435.00)	0.00	(44,435.00)
44-103-00	ST Revenue>Medicare B	(100,416.00)	0.00	(100,416.00)
Subtotal [8A]	Speech Therapy - Medicare	(144,851.00)	0.00	(144,851.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	44,435.00	0.00	44,435.00
44-103-01	ST Revenue>Medicare B>C/A	33,225.00	0.00	33,225.00
Subtotal [8B]	Speech Therapy - Medicare Contractu	77,660.00	0.00	77,660.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-105-00	ST Revenue>HMO	(489.00)	0.00	(489.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(489.00)	0.00	(489.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-105-01	ST Revenue>HMO>C/A	489.00	0.00	489.00
44-111-01	ST Revenue>Medicaid>C/A	14,816.00	0.00	14,816.00
Subtotal [8D]	Speech Therapy - Non-medicare Contr	15,305.00	0.00	15,305.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(339,012.00)	0.00	(339,012.00)
43-103-00	OT Revenue>Medicare B	(71,001.00)	0.00	(71,001.00)
Subtotal [9A]	Occupational Therapy - Medicare	(410,013.00)	0.00	(410,013.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	339,012.00	0.00	339,012.00
Subtotal [9B]	Occupational Therapy - Medicare Con	339,012.00	0.00	339,012.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-111-00	OT Revenue>Medicaid	(23,667.00)	0.00	(23,667.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(23,667.00)	0.00	(23,667.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-111-01	OT Revenue>Medicaid>C/A	23,667.00	0.00	23,667.00
Subtotal [9D]	Occupational Therapy - Non-medicare	23,667.00	0.00	23,667.00
Subgroup : [10A]	Other - Medicare			
46-102-00	Lab Rev>Medicare A	30.00	0.00	30.00
46-102-01	Lab Rev>Medicare A>C/A	(30.00)	0.00	(30.00)
47-102-00	Other Ancillary Rev>Medicare A	(2,083.00)	0.00	(2,083.00)
Subtotal [10A]	Other - Medicare	(2,083.00)	0.00	(2,083.00)
Subgroup : [10B]	Other - Non-medicare			
47-114-00	Other Ancillary Rev>Other Payor	(947.00)	0.00	(947.00)
47-114-01	Other Ancillary Rev>Other Payor>C/A	947.00	0.00	947.00
52-105-00	Revenue Adjustments>HMO	441.00	0.00	441.00
52-109-00	Revenue Adjustments>Hospice	(140.00)	0.00	(140.00)
52-111-00	Revenue Adjustments>Medicaid	3,427.00	0.00	3,427.00
Subtotal [10B]	Other - Non-medicare	3,728.00	0.00	3,728.00

Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(85.00)	0.00	(85.00)
Subtotal [15]	Interest Income	(85.00)	0.00	(85.00)
Subgroup : [18]	Other Revenue			
51-818-00	Other Rev>Medical Records	(564.00)	0.00	(564.00)
Subtotal [18]	Other Revenue	(564.00)	0.00	(564.00)
Total [30]	Statement of Revenue	(14,397,658.00)	0.00	(14,397,658.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-014-00	Cash>Petty Cash Facility	510.00	0.00	510.00
10-015-00	Cash>Petty Cash PNA	1,789.00	0.00	1,789.00
10-020-88	Cash>Payroll>New Haven	(1,109.00)	0.00	(1,109.00)
10-050-88	Cash>WFPayroll>New Haven	1,362.00	0.00	1,362.00
10-060-88	Cash>Resident Trust>New Haven	59,764.00	0.00	59,764.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-88	Cash>WFOperating>New Haven	48,984.00	0.00	48,984.00
Subtotal [A1]	Cash	116,300.00	0.00	116,300.00
Subgroup : [A2]	Resident A/R			
11-102-00	Accounts Receivable>Medicare A	178,581.00	0.00	178,581.00
11-104-00	Accounts Receivable>Private	18,616.00	0.00	18,616.00
11-105-00	Accounts Receivable>HMO	18,517.00	0.00	18,517.00
11-109-00	Accounts Receivable>Hospice	5,423.00	0.00	5,423.00
11-111-00	Accounts Receivable>Medicaid	1,097,448.00	0.00	1,097,448.00
11-112-00	Accounts Receivable>Income	36,390.00	0.00	36,390.00
11-120-00	Accounts Receivable>Allow for Doubtful	(78,601.00)	0.00	(78,601.00)
11-123-00	Accounts Receivable>Ancillary	36,397.00	0.00	36,397.00
Subtotal [A2]	Resident A/R	1,312,771.00	0.00	1,312,771.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	696.00	0.00	696.00
12-124-00	Prepaid Expenses>Insurance	3,316.00	0.00	3,316.00
12-126-00	Prepaid Expenses>Taxes	945.00	0.00	945.00
Subtotal [A5]	Prepaid Expenses	4,957.00	0.00	4,957.00
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	29,532.00	0.00	29,532.00
15-131-00	Accum Depn>Leasehold Improvements	(2,825.00)	0.00	(2,825.00)
Subtotal [B4]	Leasehold Improvements	26,707.00	0.00	26,707.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Eq	55,196.00	0.00	55,196.00
14-133-00	Fixed Assets>Medical Equipment	16,224.00	0.00	16,224.00
14-134-00	Fixed Assets>Computer Hardware	42,359.00	0.00	42,359.00
14-135-00	Fixed Assets>Computer Software	8,517.00	0.00	8,517.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	1,580.00	0.00	1,580.00
15-132-00	Accum Depn>Furniture, Fixtures and Eq	(10,590.00)	0.00	(10,590.00)
15-133-00	Accum Depn>Medical Equipment	(3,605.00)	0.00	(3,605.00)
15-134-00	Accum Depn>Computer Hardware	(9,553.00)	0.00	(9,553.00)
15-135-00	Accum Depn>Computer Software	(1,849.00)	0.00	(1,849.00)
15-137-01	Accumulated Depn>Capital Lease>Copie	(13,340.00)	0.00	(13,340.00)
15-305-00	Accum Depn>Sales Use Tax	(195.00)	0.00	(195.00)
Subtotal [B6]	Movable Equipment	101,594.00	0.00	101,594.00
Subgroup : [B9]	Other Fixed Assets			
14-136-00	Fixed Assets>CIP	6,350.00	0.00	6,350.00
Subtotal [B9]	Other Fixed Assets	6,350.00	0.00	6,350.00
Subgroup : [D1]	Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	25,000.00	0.00	25,000.00
Subtotal [D1]	Deferred Deposits	25,000.00	0.00	25,000.00
Subgroup : [D3]	Organization Expense			

17-000-00	Deferred Financing Costs	53,286.00	0.00	53,286.00
19-265-00	Accumulated Amortization>Deferred Fine	(15,986.00)	0.00	(15,986.00)
Subtotal [D3]	Organization Expense	37,300.00	0.00	37,300.00
Subgroup : [D4] Goodwill				
16-000-00	Goodwill	632,393.00	0.00	632,393.00
Subtotal [D4]	Goodwill	632,393.00	0.00	632,393.00
Subgroup : [D6] Loans to Owners or Related Parties				
27-000-90	Due To/(From)>West Haven	22,136.00	0.00	22,136.00
27-000-91	Due To/(From)>Waterbury	4,381.00	0.00	4,381.00
27-315-00	Due To/(From)>Southport	295.00	0.00	295.00
27-316-00	Due To/(From)>Greenwich	104.00	0.00	104.00
27-317-00	Due To/(From)>Fairview Management	325.00	0.00	325.00
Subtotal [D6]	Loans to Owners or Related Parties	27,241.00	0.00	27,241.00
Subgroup : [D7] Other Assets				
13-127-00	Due From>Old Owner	115,748.00	0.00	115,748.00
27-172-00	Due To/(From)>Vendor	4,896.00	0.00	4,896.00
28-127-00	Due To>Old Owner	32,693.00	0.00	32,693.00
Subtotal [D7]	Other Assets	153,337.00	0.00	153,337.00
Total [31-32]	Assets	2,443,950.00	0.00	2,443,950.00
Group : [33-34] Liabilities				
Subgroup : [A1] Trade A/P				
20-000-00	Accounts Payable	(1,113,524.00)	0.00	(1,113,524.00)
21-149-00	Other Current Payables>Misc. PR Deduc	(176.00)	0.00	(176.00)
21-150-00	Other Current Payables>Union Dues W/!	(50.00)	0.00	(50.00)
21-350-00	Other Current Payables>Resident Funds	(59,764.00)	0.00	(59,764.00)
21-354-00	Other Current Payables>DTF RFMS	(60.00)	0.00	(60.00)
21-884-00	Other Current Payable>Disability & Other	(349.00)	0.00	(349.00)
Subtotal [A1]	Trade A/P	(1,173,923.00)	0.00	(1,173,923.00)
Subgroup : [A4] Accrued Payroll				
23-000-00	Accrued Wages & Related	(100,015.00)	0.00	(100,015.00)
23-157-00	Accrued Expenses>PTO	(127,387.00)	0.00	(127,387.00)
Subtotal [A4]	Accrued Payroll	(227,402.00)	0.00	(227,402.00)
Subgroup : [A12] Other Current Liabilities				
24-000-00	Accrued Expenses	(236,063.00)	0.00	(236,063.00)
24-000-01	Accrued Expenses (Assumed)	(110,259.00)	0.00	(110,259.00)
24-000-02	Accrued Expenses>Tamkar Brokerage F	(6,661.00)	0.00	(6,661.00)
24-137-01	Accrued Expenses>Capital Lease>Copie	(4,550.00)	0.00	(4,550.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	(14,348.00)	0.00	(14,348.00)
24-165-00	Accrued Expenses>Insurance - Property	(2,865.00)	0.00	(2,865.00)
24-260-79	Accrued Expenses>Welfare (Assumed) :	(2,947.00)	0.00	(2,947.00)
24-882-00	Accrued Expenses>Health Insurance	(52,653.00)	0.00	(52,653.00)
Subtotal [A12]	Other Current Liabilities	(430,346.00)	0.00	(430,346.00)
Subgroup : [B3] Loans from Owners or Related Parties				
27-000-87	Due To/(From)>Torrington	(23.00)	0.00	(23.00)
27-000-89	Due To/(From)>Prospect	(124,371.00)	0.00	(124,371.00)
27-000-92	Due To/(From)>Management	(28,646.00)	0.00	(28,646.00)
27-000-93	Due To/(From)>Holdings	(890,501.00)	0.00	(890,501.00)
27-152-00	Due To/(From)>Employee	(976.00)	0.00	(976.00)
27-400-00	Due to/(from)>Eli Mirilis	(7,127.00)	0.00	(7,127.00)
Subtotal [B3]	Loans from Owners or Related Parties	(1,051,644.00)	0.00	(1,051,644.00)
Subgroup : [B4] Other Long-Term Liabilities				
27-102-00	Due To/(From)>Medicare A	(3,857.00)	0.00	(3,857.00)
27-105-00	Due To/(From)>HMO	(601.00)	0.00	(601.00)
27-112-00	Due To/(From)>Income	(6,436.00)	0.00	(6,436.00)
27-174-00	Due To/(From)>Other L&E	(4,261.00)	0.00	(4,261.00)
27-199-00	Due To>Patient Spend Down	(38,827.00)	0.00	(38,827.00)
Subtotal [B4]	Other Long-Term Liabilities	(53,982.00)	0.00	(53,982.00)

Total [33-34]	Liabilities	<u><u>(2,937,297.00)</u></u>	<u><u>0.00</u></u>	<u><u>(2,937,297.00)</u></u>
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-000-86	Partner's Equity>All Partners>Capital Dre	396.00	0.00	396.00
Subtotal [B1]	Owner's Capital	<u><u>396.00</u></u>	<u><u>0.00</u></u>	<u><u>396.00</u></u>
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	582,574.00	0.00	582,574.00
Subtotal [B5]	Cumulated Earnings	<u><u>582,574.00</u></u>	<u><u>0.00</u></u>	<u><u>582,574.00</u></u>
Total [35]	Equity	<u><u>582,970.00</u></u>	<u><u>0.00</u></u>	<u><u>582,970.00</u></u>
	NET (INCOME) LOSS	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>
	Sum of Account Groups	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at New Haven, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		N.02 / E.08 - 60-206-00		
To reclass dental expense to the correct line of the cost report				
Marcum 101	Dentist		9,000.00	
60-206-00	Nursing Expense>Clinical Services			9,000.00
Total			9,000.00	9,000.00
Reclassifying Journal Entries JE # 2		N.01		
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone		3,381.00	
80-231-00	Admin Expense>Telephone			3,381.00
Total			3,381.00	3,381.00
Reclassifying Journal Entries JE # 3		E.04		
To reclass other employee benefits				
85-148-00	401k		1,000.00	
85-200-79	Employee Benefits Expense>Training Fund>Union		53,304.00	
85-245-00	Employee Benefits Expense>Background Checks		2,379.00	
85-253-00	Uniforms		13,893.00	
85-255-79	Employee Benefits Expense>Pension>Union		414,891.00	
85-260-79	Employee Benefits Expense>Welfare>Union		1,177,578.00	
Marcum 107	Discriminatory Bonus		26,000.00	
Marcum 108	Employee Food		901.00	
Marcum 109	Employee Relations		1,491.00	
Marcum 110	Holiday Party		507.00	
61-883-00	Nursing Admin Expense>Other Benefits			1,288,208.00
69-883-00	Social Services Expense>Other Benefits			19,218.00
70-883-00	Dietary Expense>Other Benefits			124,735.00
71-883-00	Activity Expense>Other Benefits			26,165.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			111,914.00
75-883-00	Maintenance Expense>Other Benefits			47,559.00
80-883-00	Admin Expense>Other Benefits			74,145.00
Total			1,691,944.00	1,691,944.00
Reclassifying Journal Entries JE # 4		D.01		
To Reclass Subscriptions to the proper line of the cost report				
80-233-00	Admin Expense>Seminars		700.00	
80-235-00	Admin Expense>Dues & Subscriptions			700.00
Total			700.00	700.00
Reclassifying Journal Entries JE # 5		E.03		
To reclass accounting & Legal fees to the correct line of the cost report				
80-238-00	Admin Expense>Legal Fees		1,753.00	
80-239-00	Admin Expense>Accounting Fees		906.00	
80-240-00	Admin Expense>Professional Fees			2,659.00
Total			2,659.00	2,659.00
Reclassifying Journal Entries JE # 6		E.10		
To Reclass Abulance Resident Transportation to proper line of cost report.				
Marcum 112	Ambulance		11,081.00	
60-213-00	Nursing Expense>Transportation			11,081.00
Total			11,081.00	11,081.00
Reclassifying Journal Entries JE # 7		E.12		
To Reclass Professional Fees out of Accounting fees				
80-240-00	Admin Expense>Professional Fees		58,400.00	

Client: **Regal Care Management**
Engagement: **Medicaid - RegalCare at New Haven, LLC**
Period Ending: **9/30/2017**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **H.01 - Reclassifying Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
80-239-00	Admin Expense>Accounting Fees			56,400.00
Total			56,400.00	56,400.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/12/2018
 Run Date: 2/12/2018

Provider Name: RegalCare at New Haven, LLC
 Provider Number: 8177
 Period Ended: 9/30/17

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: