		Page 1	
	Healt	Marcum LLP chcare Advisory Services Group Project Flow sheet	
ENGAC	EMENT INFORMATION		
1)	Client Name	RegalCare at West Haven, LLC	
2)	Health Care Sector (Nursing Home , Home Health, Etc)	Skilled Nursing Facility	
3)	Date Started	2/2/2018	
4)	Due Date	2/15/2018	
5)	Client Originated By	Matthew S. Bavolack	
6)	Production Responsibility	Tim Mikita	
7)	Type of Engagement	Medicare Cost Report Medicaid Cost Report Request for Information Compliance Audit Representation Appeal Processing Proposal/Engagement Letter Budgets Other (Specify)	YesNoYesNoYesNoYesNoYesNoYesNoYesNoYesNoYesNoYesNoYesNo
8)	Is this a re-occurring engagement		Yes No
9)	Are there any deadlines that might impede completion on a	timely basis?	Yes
10)	Do you have the team in place to effectively manage this m Production Team:	natter? Tim Mikita, Tom Moore	Yes No
11)	Is this matter likely to attract publicity?		Yes No
REVIE	W PROCESS	The Aline	
12)	First Review Performed By/Date	Name/Date	Yes No
13) 14)	Review Notes were prepared and are posted in the clien Second Review Performed by/Date	The Design of the state of the	
15)	Partner Sign off*	Har All Stolly	
16)	Processed By/Date	Name/Date Jun 2/13/15 Name/Date	Tes No
*if a Pa	rtner is not available for sign-off the work product may be	e stamped draft and submitted to the client with the note "pending partner r	eview"
Shippin	g Information		<del> </del>
PLEAS	E CHECK ONE	Date:	
	Regular Mail (use only if no address on letter) Prioity Mail FedEx 1st Overnight (9:00 am delivery, select locations) FedEx Priority Overnight (morning delivery) Saturday Delivery (by 12 PM) FedEx Standard Overnight (afternoon delivery) FedEX 2 Day (2nd business day) FedEx Express Saver (3rd business day)	Send To: Eli Mirlis Company: Address: 5 Barlow Road Edison, NJ 08817 Phone. Bill To: 165231 Engage No. 10148717	
F	Express Mail (next day to most locations) Certified - Return Receipt Requested (domestic only)	Department: Advisory Contents: 2017 Medicaid Cost Report	
L	Centried - Return Receipt Requested (domestic only)		<u></u>
		Authorized By: Matthew S. Bavolack	

February 12, 2018

Eli Mirlis 5 Barlow Road Edison, NJ 08817

Dear Eli,

Enclosed is one copy of RegalCare at West Haven, LLC's Annual Report of Long-Term Care Facility for the period ended September 30, 2017, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2018. See below for the web based portal login link.

#### https://ctltcreports.mslc.com/

- 2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2018 through Myers and Stauffer, LLC's web based portal.
  - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
  - B. A completed Vehicle Compliance Checklist (see attached), if applicable
  - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
  - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
  - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.



Eli Mirlis February 12, 2018

Page 2

- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
- G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.
- 3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<b>Direct</b>	Indirect	<u>A&amp;G</u>	<u>Capital</u>
Cost PPD*	\$145.16	\$87.01	\$40.92	\$22.99

\*Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

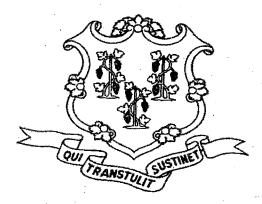
Very truly yours,

MARCUM LLP

Matthew S. Bavolack Principal Healthcare Services Leader

### REGALCARE AT WEST HAVEN, LLC ANNUAL REPORT OF LONG TERM CARE FACILITY FYE SEPTEMBER 30, 2017 CLIENT COPY

# State of Connecticut



# **Annual Report of Long-Term Care Facility**

Cost Year 2017

Name of Facility (as licensed)		
RegalCare at West Haven, LLC		
Address (No. & Street, City, State, Zip Code)		
310 Terrace Avenue, West Haven, CT 06516		
Type of Facility		
Chronic and Convalescent ☑ Nursing Home only (CCNH)	Rest Home with Nursing □ Supervision only (RHNS)	□ (Specify)
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017	

License Numbers:	CCNH 2355	RHNS	(Specify)	Medicare Provider 07-5201
Medicaid Provider Numbers:	CC 000010926	NH	RHNS	ICF-IID

### For Department Use Only

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

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#### State of Connecticut Annual Report of Long-Term Care Facility CSP-1 Rev.9/2002

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ame of Facility (as licensed)	License No	b. Rep	ort for Year Ended	Page of
egalCare at West Haven, LLC			/2017	1 37
	Administrator's/Ow			<b>THO</b>
MISREPRESENTATION OR COST REPORT MAY BE PU FEDERAL LAW.	EFALSIFICATION OF A JNISHABLE BY FINE A	ANY INFORMATION AND/OR IMPRISION	I CONTAINED IN MENT UNDER ST	THIS TATE OR
I HEREBY CERTIFY that I h Cost Report and supporting so the cost report period beginni my knowledge and belief, it is records of the provider(s) in a	chedules prepared for Re ng October 1, 2016 and o s a true, correct, and con	galCare at West Haver ending September 30, 2 aplete statement prepar	n, LLC [facility nan 2017, and that to th	ne], for e best of
I hereby certify that I have direc Schedule of Resident Statistics, Balance Sheet of this Facility in year ended as specified above. {	Statements of Reported En accordance with the Repo	penditures, Statements of	of Revenues and the	related
I have read this Report and he my knowledge under the pen presented in this Report as a residents were incurred to pre recorded have been retained request.	alty of perjury. I also ce basis for securing reimbu ovide resident care in thi	rtify that all salary and irsement for Title XIX s Facility. All support	and/or other State	es assisted expenses
{a} Subject to Desk Audit Re	eview			
igned (Administrator)	Date	Signed (Owner)		Date
rinted Name (Administrator) aul Bishins		Printed Name (O See Page 3	wner)	
	tte of Date	Signed (Notary P	ublic)	Comm. Expires
o before me:				

(Notary Seal)

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-1A Rev. 6/95

# State of Connecticut Department of Social Services

# 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	tm	ent		Page	of
				1A	37
Name of Facility		Period Cov	ered:	From	То
RegalCare at West Haven, LLC				10/1/2016	9/30/2017
Address of Facility 310 Terrace Avenue, West Haven, CT 06516					
Report Prepared By		Phone Nun		Date	
Marcum LLP		203-781-96	500	2/2/2018	
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	\$		ļ		ļ
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.

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-2 Rev. 10/2005

• • •

# **General Information and Questionnaire** Type of Facility - Organization Structure

		Phor	e No. of Fac		Report for Ye	ar Ended	Page	of
		203-	932 <b>-</b> 2247		9/30/2017		2	37
Name of Facility (as shown on license)					treet, City, Sto		( = 1 (	
RegalCare at West Haven, LLC				Aver	nue, West Hav	en, CT 0		Provider No.
	CCNH		RHNS		(Specify)		07-5201	FIOVIDET INO.
License Numbers:	2355	<u> </u>	· · · · · · · · · · · · · · · · · · ·				07-5201	
Type of Facility (Check appropriate box(es)	1)	<b>D</b> .	TT 1/1 7	.T •				
☑ Chronic and Convalescent Nursing Home only (CCNH)			Home with l ervision only			(Specify	)	
Type of Ownership (Check appropriate box	:)							
O Proprietorship O LLC O	Partnership	0	Profit Corp.		Non-Profit Co	·	Government	O Trust
				Date	Opened	Date Clo	osed	
If this facility opened or closed during repo	rt year provid	e:						
Has there been any change in ownership	4.11 <b>2</b> 1					If "Voc	" avaloin ful	lv
or operation during this report year? N/A		_0	Yes	<u> </u>	No	II Yes,	" explain ful	<u>iy.</u>
	<u></u>		<u></u>		<u> </u>		<u> </u>	3 <del></del>
Administrator					Nursing H	ome	<u> </u>	
Name of Administrator					Administra		001989	
Paul Bishins					License			
Other Operators/Owners who are assistant	administrator	s (ful	l or part time	) of t				
Name					License	No.:		
N/A								
				4-	<u></u> .	-+		<u> </u>
							· · · · ·	
			<u>.</u>					

State of Connecticut Annual Report of Long-Term Care Facility CSP-3 Rev. 10/2005

# **General Information and Questionnaire** Partners/Members

Name of Facility RegalCare at West Haven, LLC	С		Report for Y 9/30/2017	ear Ended	Page of 3
Legal Name of Part		Business A			or Town(s) in egistered
RegalCare OP Holding Compa		5 Barlow Road, 08817		NJ	
Name of Partners/Members	Business A	ddress		Title	% Owned
Eliyahu Mirlis	5 Barlow Road, Edisor	n, NJ 08817	Member		98
Corinne Debacco	519 Cedar Ridge Dr, 0 06033	Blastonbury, CT	Member		2

State of Connecticut Annual Report of Long-Term Care Facility CSP-3A Rev. 10/2005

# General Information and Questionnaire Corporate Owners

Name of Facility	License No. Report for Year E	Inded	Page of
RegalCare at West Haven, LLC	2355 9/30/2017		3A 37
If this facility is owned or operated as a corp	poration, provide the following inform	nation:	<u></u>
Legal Name of Corporation	Business Address	State(s) in Whi	ch Incorporated
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
······································			
			ļ
			<u></u>
Names of Stockholders Owning at Least 10% of Shares			
N/A			

State of Connecticut Annual Report of Long-Term Care Facility CSP-3B Rev. 10/2005

# General Information and Questionnaire Individual Proprietorship

Name of Facility	License No. 2355	Report for Year Ended 9/30/2017	Pageof3B37
RegalCare at West Haven, LLC If this facility is owned or operated as an individu	al proprietorship	provide the following informa	
If this facility is owned of operated as an individu	vner(s) of Facility	provide the following informa	
	viter(3) of 1 deniey		
N/A			
· · · · · · · · · · · · · · · · · · ·	<u></u>		
			<u> </u>
		<u></u>	
· · · · · · · · · · · · · · · · · · ·			
		1	
	· · · · · · · · · · · · · · · · · · ·		

Annual Report of Long-Term Care Facility CSP-4 Rev. 10/2005 State of Connecticut

# **General Information and Questionnaire Related Parties**\*

Name of Facility RegalCare at West Haven, LLC		License No. 235	No. 2355	Report for Year Ended 9/30/2017		Page 4	of 37
Are any individuals rece marriage, ability to contr	Are any individuals receiving compensation from the facility related th marriage, ability to control, ownership, family or business association?	cility rel ss assoc	cong	h O Yes O No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	he Name/Add nation on Pa	iress and ge 11 of the report.
Are any individuals or control including the rental of providing the rental of provide the family association to any of the	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?	or servio o this fa control, of this fa	ces, cility, or business cility?	s © Yes O No	If "Yes," provide the following information:	te following	information:
		Als Good:	Also Provides Goods/Services to				
Name of Related Individual or Company	Business Address	Non-R Yes	Non-Related Parties Yes No %**	es Description of Goods/Services	es In Annual Keport Page # / Line #	Cost Reported	Actual Cost to the Related Party
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	0	0	Line of Credit Interest	Pg 27 / Line 12D	36,938	36,938
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	0	0	Physical Therapy	Pg 13 / Line B5a	256,393	256,393
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	0	0	Speech Therapy	Pg 13 / Line B9a	99,915	99,915
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	0	•	Occupational Therapy	Pg 13 / Line B10a	265,420	265,420
		0	0	Workers Compensation	Pg 15 / Line 1a1	196,491	196,491
		0	٥	Health Insurance	Pg 15 / Line 1a5	838,769	838,769
	(Jano 5	0	•	Property Insurance	Pg 27 / Line 14a	7,038	7,038
	Plan	0	٥	Liability Insurance	Pg 27 / Line 14c3	44,632	44,632
		0	0				

\* Use additional sheets if necessary. \*\* Provide the percentage amount of revenue received from non-related parties.

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-5 Rev. 9/2002

# General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No	).	Report for Year Ended	Page of
RegalCare at West Haven, LLC	2355		9/30/2017	5 37
If the facility is licensed as CDH and/or RC		IDS or TB	I services with special Medio	caid rates, costs
must be allocated to CCNH and RHNS as for	ollows:			
Item			Method of Allocation	n
Dietary			f meals served to residents	
Laundry			f pounds processed	
Housekeeping			f square feet serviced	
			f hours of routine care provid	
Nursing		employee	classification, i.e., Director (	or Charge Nurse),
		1 -	Nurses, Licensed Practical 1	Nurses, Aides and
		Attendants		
Direct Resident Care Consultants			f hours of resident care provi	ded by EACH
	<u>.</u>	· ·	(See listing page 13)	
Maintenance and operation of plant		Square fee		
Property costs (depreciation)		Square fee		
Employee health and welfare		Gross sala		<u> </u>
Management services	<u> </u>		te cost center involved	<u></u>
All other General Administrative expenses			Direct and Allocated Costs	· 1 1
The preparer of this report must answer the		tions appli	cable to the cost information	provided.
1. In the preparation of this Report, were al	l OYes	O No	If "No," explain fully why	such allocation was
costs allocated as required?			not made.	
N/A				
2. Explain the allocation of related company	y expenses and	attach cop	y of appropriate supporting of	lata.
N/A				
			,	
	н. -			
				1
3. Did the Facility appropriately allocate as (e.g., Assisted Living, Home Health, Ou	nd self-disallov	v direct and	l indirect costs to non-nursing	g nome cost centers?
(e.g., Assisted Divilig, Home Health, Ou	aparient bei vie	o, main D		auch allocation was
	• Yes	O No	If "No," explain fully why not made.	
N/A				
			·	

Annual Report of Long-Term Care Facility State of Connecticut CSP-6 Rev. 9/2002

# **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 1. - i... [...] - d i... 4]

should not be included in these amounts.				1 J	Ladad		Daca of
Name of Facility			License No.	Keport Ior Year Ended	ear Ended		, <b>-</b>
RegalCare at West Haven, LLC			2355	9/30/2017			6 37
	Related * to	d * to					
	Owners,	ters,					
	Operators,	ators,				Annual	
	Offi	cers		Date of	Term of	Amount	Amount
Name and Address of Lessor	Yes	Ňo	Description of Items Leased	Lease**	Lease	ofLease	Claimed
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
Is a Mileage I of Book Maintained for All Leased Vehicles ?	eased V	chicles	? O Yes	0	O No	Total ***	

Is a Mileage Log Book Maintained for All Leased Vehicles ?

\* 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.

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-7 Rev. 6/95

## General Information and Questionnaire Accounting Basis

Name of Facility License No.	Report for Year Ended		Page	of
RegalCare at West Haven, LLC 2355	9/30/2017		7	37
The records of this facility for the period covered by this report				
	-			
Accrual O Cash O Modified Cash	······································			
Is the accounting basis for this				
period the same as for the • Yes	If "No," explain.			
previous period? O No				
N/A				
Independent Accounting Firm				
Name of Accounting Firm	Address (No. & Street, City, State, Zip Code	)		
1 Marcum LLP	555 Long Wharf Drive, 12th Floor, New	Haven, CT 00	5511	
2				
3				
4			<del></del>	
Services Provided by This Firm (describe fully)				
1 Advisory Services, Cost Report Preparation		\$	12,772	
2		\$		
3		\$		
4		<u> </u>		
		Charge for S		rovided
		\$	12,772	
Are These Charges Reflected in the Expenditure Portion of This Report?	If Yes, Specify Expense Classification and Line No.			
⊙ Yes O No Page 15, Line 1d				
Legal Services Information		Telephone 1	Jumber	
Name of Legal Firm or Independent Attorney		215-732-50		
1 American Arbitration Association		203-239-66		
2 Atty Earl Temchin 3 CNH Finance		203-742-30		
3 CNH Finance 4 LeClaire Ryan		804-783-20	03	
5 See Attached		Various		
Address (No. & Street, City, State, Zip Code)				
1 230 S Broad St Fl 12, Philadelphia, PA 19178				
2 18 Peck St, North Haven, CT 06473				
3 2 Greenwich Plaza, Greenwich, CT 06830				
4 PO Box 780054, Philadelphia, PA 19178				
5 Various				
Services Provided by This Firm (describe fully)			0.475	
1 NEHC Grievance		<u> </u>	2,475	
2 General Legal Services		\$	1,500	
3 Line of Credit Financing (Disallowed on Pg. 28)		\$	694	
4 Settlements from Employee Issues (Disallowed \$1,183 on Pg. 28)		\$	10,534	
5 See Attached (Disallowed \$5,204 on Pg. 28)		<u> </u>	39,416	
		Charge for		
		\$	54,619	
Are These Charges Reflected in the Expenditure Portion of This Report	? If Yes, Specify Expense Classification and Line No.			
• Yes O No Page 15, Line 1e				

State of Connecticut Annual Report of Long-Term Care Facility CSP-7 Rev. 6/95

# General Information and Questionnaire

Accounting Basis

Name	of Facility	License No.	Report for Year Ende	d	Page	of
Regal	Care at West Haven, LLC	2355	9/30/2017		7a	37
Legal	Services Information					
Name	of Legal Firm or Independent Attorney			Telephone		
1	Murtha Cullina			860-240-60		
2	Novak, Burnbaum, Crystal LLP		•	212-682-40		
3	Robinson & Cole			203-462-7	500	
4	Beverly J Hodgson			N/A		
5	Treasurer State of CT/State Marshal	<u></u>		Various		
Addre	ess (No. & Street, City, State, Zip Code)					
1	185 Asylum Street, Hartford, CT 06103					
2	675 Third Avenue FL 8, New York, NY	10017				
3	280 Trumbull Street, Hartford, CT 06103					
4	17 Temple Court, New Haven, CT 06511					
5					. <u>.</u>	<u> </u>
Servi	ces Provided by This Firm (describe fully)		, <u>, , , , , , , , , , , , , , , , , , </u>			
1	General Health Care Regulatory/Licensing (Disall	owed \$2,022 on Pg. 28)		\$	6,364	
2	General Legal Services (Disallowed \$1,120 on Pg	. 28)		\$	3,819	
3	Settlements for Employee Issues (Disallowed \$86	2 on Pg. 28)		\$	26,633	
4	NEHC Arbitration			\$	1,400	
5	Conservatorship (Disallowed on Pg. 28)			\$	1,200	
				Charge for		
				<u> </u>	39,416	>

State of Connecticut Annual Report of Long-Term Care Facility CSP-8 Rev. 9/2002

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# Schedule of Resident Statistics

.

Name of Facility			License No.	lo.			Report for	Report for Year Ended	q		Page	of
Repaire of 1 activy			2	2355			9/30/2017				8	37
					L L	eriod 10/	Period 10/1 Thru 6/30	80		Period 7/1 Thru 9/30	Thru 9/3	0
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
<ol> <li>Certified Bed Capacity</li> <li>A On last day of PREVIOUS report period</li> </ol>	98	98			86	98			98	98		
B. On last day of THIS report period	86	98			98	98			98	98		
	92	92			92	92			6	96		
	92	92			06	90			92	92		
1 2												
A. Medicare	4,708	4,708			3,568	3,568			1,140	1,140		
B. Medicaid (Conn.)	26,587	26,587			19,857	19,857			6,730	6,730		
C. Medicaid (other states)												
D. Private Pay	255	255			247	247			80	∞		
E. State SSI for RCH												
F. Other (Specify) HMO & Private Insurance	1,237	1,237			886	886			351	351		
G. Total Care Days During Period (3A thru F)	32,787	32,787			24,558	24,558			8,229	8,229		
4. for Which Revenue Was Received for Reserved					-							
beds	ULL .	066			220	220						
A. Medicald Bed Reserve Days	077	077			077	0						
B. Other Bed Reserve Days	3	3			3	<b>m</b>						
5. Total Resident Days (3G + 4A + 4B)	33,010	33,010			24,781	24,781			8,229	8,229		

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-9 Rev. 9/2002

.

			Sch	edu	le of	Res	siden	nt S	tatis	tics (C	Cont'd)	)		
Name of Faci				Licer	ise No.				Report	for Year	Ended		Page	of
RegalCare at	-	aven. LI	LC	2	2355					9/30/201	7		9	37
					····									
4. Were the	ere any o	changes	in the certified b	oed ca	pacity du	ring 1	the repo	ort yea	ar?	0	Yes	•	No	
· If "YES'	', provic	le the fo	llowing informa	tion:									. <u></u>	·
		Place of	f Change		Ch	ange	in Bed	s		Ca	pacity Afte	r Change		
Date of	·	RHNS			Lost			Gaine	d					
	001						-							
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason fo	or Change
	<u> </u>	Ì												
														<u> </u>
		1					<u> </u>						<u> </u>	<del>_</del>
			in certified bed 90 days followin			g the r	report y	ear (a	is repor	rted in iter	m 4 above)	provide the nur	nber of	
				-										
			Change in R	esider	nt Days					C	CNH	RHNS	(Spe	cify)
1st chan	ge									<u> </u>			<del>.</del>	<u>_</u>
2nd cha	nge				,					ļ				
3rd char							<u></u>			. <u> </u>			·-· ·	<u></u>
4th char	nge													
6. Number	of Resi	dents ar	nd Rates on Sept	embei	r 30 of Co	ost Ye	ear	<b>-</b>			elf-Pay		Other Sta	te Assisted
1			Medicare		Medi			-		<u> </u>				te i tasistea
				[										
											HNS	(Specify)	R.C.H.	ICF-MR
	Item		CCNH		CNH	1	HNS		CNH		6MIN	(specify)	<u>N.C.11.</u>	
No. of F Per Die		S	10		78		155		422.00					
a. One			Various		247.01				422.00					
b. Two			Various	-	247.01	<u> </u>		1	380.00					
c. Thre						1				1				
	rms.													
	1115.		<u> </u>	<b>I</b>				<u> </u>						
7. Total N	umber o	of Physic	cal Therapy Trea	tment	ts					TC	)TAL	CCNH	RHNS	(Specify)
		are - Pa									4,333	4,333	and an other states and the second	
В	. Medic	aid (Ex	clusive of Part B	)										
,			ce Treatments			<u> </u>	<u> </u>				126	126		
		storative	e Treatments								1,137	1,137	<u> </u>	
	. Other	71									9,620	<u>9,620</u> 15,216	<u> </u>	
			al Therapy Treat								15,216	15,216	201246700.0100.0	distriction data
			h Therapy Treat	ments	6						968	968		
		are - Pa	rt B clusive of Part E	0							908	200 A 200 A		
		•	clusive of Part E	9						New Jan	34	34		
·			e Treatments		_						310	310		
	C. Other					<u>.</u>					1,431	1,431		
			Therapy Treat	nents							2,743	2,743		
			pational Therapy		tments									- Second in
		care - Pa									4,045	4,045		
E			clusive of Part E	3)				_						
			nce Treatments						_		109	109		+
			e Treatments								985	985		
	C. Other			<u></u>	<u>, .</u>						10,962		-	╆
<u> </u>	). Total	Оссира	ational Therapy	Treat	ments						16,101	16,101	<u> </u>	<u> </u>

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-10 Rev. 9/2002

ame of Facility	License No.		Report for Year	Ended	Page	of
egalCare at West Haven, LLC	2355	`	9/30/2017		10	37
re time records maintained by all individuals receiving con	mensation?	0	Yes	0	No	
		<u>,                                    </u>	Total Cost ar		· · ·	
	臆			id Hould		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
. Salaries and Wages*		and the				
1. Operators/Owners (Complete also Sec. I						
of Schedule A1) 2. Administrator(s) (Complete also Sec. III		7.200 (d. 1988).				
of Schedule A1)	113,334	2,160	)			
3. Assistant Administrator (Complete also Sec. IV		S. S. South			(2,2,2,2,2)	
of Schedule A1)						
4. Other Administrative Salaries (telephone						
operator, clerks, receptionists, etc.)	204,834	7,918				
5. Dietary Service						
a. Head Dietitian b. Food Service Supervisor	58,876	2,072	,			
b. Food Service Supervisor c. Dietary Workers	329,225	17,113				
6. Housekeeping Service			26.41		17.14 T-19434	2 in Cr
a. Head Housekeeper						
b. Other Housekeeping Workers	325,766	16,277	7			
7. Repairs & Maintenance Services	67.12(	2.05(		CT-22040.		527 A. ( 15
a. Engineer or Chief of Maintenance b. Other Maintenance Workers	57,136	2,056 1,850			<u> </u>	<b> </b>
8. Laundry Service						A Same
a. Supervisor	Theory and the second					
b. Other Laundry Workers	86,732	3,848	3			
9. Barber and Beautician Services						
10. Protective Services				Mark		
11. Accounting Services a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						10. State 11.
a. Directors and Assistant Director of Nurses	187,549	3,248	3		-	
b. RN			Contraction of the second s			1.26.54
1. Direct Care	451,877				· · · · · · · · · · · · · · · · · · ·	<u> </u>
2. Administrative**	309,628	10,43	3			
c. LPN	861 736	26,47	2			
1. Direct Care           2. Administrative**	861,736	20,47.		<u> </u>		<u> </u>
d. Aides and Attendants	1,550,295	71,52	6			
e. Physical Therapists						
f. Speech Therapists		ļ				<u> </u>
g. Occupational Therapists	91.674	4,24	<u></u>		· · · · · · · · · · · · · · · · · · ·	
h. Recreation Workers i. Physicians	81,674					
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists		<u> </u>		<u> </u>		+
k. Pharmacists		1		1		1
1. Podiatrists		1				
m. Social Workers/Case Management	64,982	2,45	3			
n. Marketing					ar	
o. Other (Specify)	102.441	6.59				
See Attached Schedule A-13. Total Salary Expenditures	<u>183,441</u> 4,898,190				+	+

\* 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.

# RegalCare at West Haven, LLC 9/30/2017

#### Schedule of Other Salaries and Wages (Page 10)

		CCN	HI I	Ĩ	RHNS	(S	ecify)
Position		\$	Hours	\$	Hours	\$	Hours
		-					
Medical Records	\$	36,928	2,437				
Admissions		146,513	4,144				
			_				
· · · · · · · · · · · · · · · · · · ·	,	4. I					
· · · · · · · · · · · · · · · · · · ·						1	
······································		· · · · ·					
				<u> </u>		······	
						-	
······································				1			
				· · · · · · · · · · · · · · · · · · ·			
, , ,,			<u> </u>				
· · · · · · · · · · · · · · · · ·							
				<u> </u>			
Fotal	\$	183,441	6,581	s -	-	\$ -	-

#### Schedule of Other Fees (Page 13)

		CC	NH		RHNS	(Sp	ecify)
Service		\$	Hours	\$	Hours	\$	Hours
		-					
Respiratory Therapist	\$	692	12				
Independent Nurse Consultant		2,870	41				
IV Insertion Nurse		2,745	No Hours				
	· ·						
		-					
· · · · · · · · · · · · · · · · · · ·							
						_	
				 			-
					···	ļ	
Total	\$	6,307	53			<u> </u>	-

Attachment Page 10/13

State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005 Schedule A1 - Salary Information for Operators/Owners; Administrators, \* ..... Dolotod Do J Oth .....

		ł	Assistan	t Administra	Assistant Administrators and Other Related Parties*	· Relate	d Parties	*		
Name of Facility				License No.		Report for	Report for Year Ended		Page	of
RegalCare at West Haven, LLC				2355		9/30/2017			11	37
		Salary Paid	q							
				Fringe Benefits and/or Other		Total	Line Where		Total	
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section I - Operators/Owners										
Continue DiBocco				Non Discriminatory	Clinical Nursino	600	A 1 7 H 2	See Other RegalCare Cost Renorts		
	771,02				Sulcinit manual		20210			
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).										
								-		
* 11:		ton lace f	ull informati	considered unless full information is movided [1]	I lea additional cheets if required	amirad				Ē

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005 Schedule A1 - Salary Information for Operators/Owners; Administrators, 

		A	ssistant	Administra	Assistant Administrators and Other Related Parties*	Related	Parties*			
Name of Facility (as licensed)				License No.		Report for Year Ended	ear Ended		Page	of
RegalCare at West Haven, LLC				2355		9/30/2017			12	37
		Salary Paid	1							
				Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name	CCNH	RHNS	(Specify)	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
Section III - Administrators***										
Paul Bishins	113,334			Non Discrim	Administrator	2,160 A2	A2			
				,			-			
Section IV - Assistant Administrators										
*No allowance for salaries will be considered unless full information is	he conside	red unless t	full informati	on is provided. Us	provided. Use additional sheets if required.	quired.				

\*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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-13 Rev. 9/2002

**B.** Report of Expenditures - Professional Fees

B. Report of E		es - FTOI	Essional I		Daga	of
Name of Facility	License No.		Report for Y	ear Ended	Page 13	37
RegalCare at West Haven, LLC	235	5	9/30/2017	1 7 7	15	
ののなどのなどのなどのなどのである。			Total Cost	and Hours		<u> </u>
			DIDIG	TT	(Spacify)	Hours
Item	CCNH	Hours	RHNS	Hours	(Specify)	
*B. Direct care consultants paid on a fee						
for service basis in lieu of salary						
(For all such services complete Schedule B1)						
1. Dietitian				┟────		
2. Dentist	6,329	187			÷	
3. Pharmacist	7,524	Monthly Fee	·	╞────	<u> </u>	
4. Podiatrist						Constant and the
5. Physical Therapy			Spring Street and			
a. Resident Care	256,393	3,804	<b></b>		<u> </u>	
b. Other			<u> </u>		<u></u>	
6. Social Worker			·		<u> </u>	<u> </u>
7. Recreation Worker		Providence (1997)				
8. Physicians						
a. Medical Director (entire facility)	36,000	114	PCrocket of the second s			
b. Utilization Review						
(Title 18 and 19 only) monthly meeting						
c. Resident Care**						TEPONO ANT
d. Administrative Services facility						
1. Infection Control Committee						
(Quarterly meetings) 2. Pharmaceutical Committee						1
(Quarterly meetings)						
3. Staff Development Committee						
(Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	99,915	686	j			<u> </u>
b. Other						
10. Occupational Therapist						
a. Resident Care	265,420	4,025	5			<u> </u>
b. Other				success provident or construction of the second second		
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	53,148	737	7			<u> </u>
2. Administrative***						
b. LPN	And Andrewson					
1. Direct Care	131,434	2,61	<u>1                                    </u>			<u> </u>
2. Administrative***						
c. Aides	34,695	5 1,20	9			
d. Other						
12. Other (Specify)						
See Attached Schedule	6,30	7 5	3			
<b>B-13</b> Total Fees Paid in Lieu of Salaries	897,16	5 13,42	6	<u></u>	Cormotion Page 17	<u> </u>

 B-13 Total Fees Paid in Lieu of Salaries
 897,165
 13,420
 1

 \* 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	License No.		Report for Y 9/30/2017	lear Ended	Page 14	of 37
RegalCare at West Haven, LLC	2355	Dolatad*			14	
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Expla	Explanation of Relationsh	
Name & Address of Individual	Full Explanation of Service	Yes	No No	Enpiù	A	
LTC Management 174 Scott Road, Prospect, CT 06712	Dentist	0	• • •	N/A		
ntegra Scripts, 160 Airport Drive, Lakewood, NJ 18701	Pharmacist	0	۲	N/A		
Regal Care Rehab, 26 Firemans Memorial Drive, Suite 205 Pomona, NY 10970	Physical, Occupational, and Speech Therapy	o	0	Common Own	ership	
Anuruddha Walaliyadda MD.CMD 12 Cooke Road, Wallington, CT 06492	Medical Director	0	0	N/A		
AAA Nursing 3303 Main Street Stratford, CT 06614	RN, LPN & CNAs	0	0	N/A		
The Nurse Network,LLC 405 Park Avenue New York, NY 10022	RN, LPN & CNAs	0	0	N/A		
Towne Staffing 1413 38th St Brooklyn, NY 11218	CNAs/LPNs	0	O	N/A		
All American Healthcare, PO Box 7445, Jamesburg, NJ 08831	LPNs	0	0	N/A		
Nicole Lavin Advantage Health Care Consulting, LLC	Independent Nursing Consultant	0	0	N/A		
Technical Gas Products, Inc. 101 North Plains Industrial Road, 1B Suite 1Wallingford, CT 06492	Repiratory Therapist	0	0	N/A		
MedWiz Solutions, LLC 167 Route 304 Bardonia, NY 10954	IV Insertion Nurse	0	0	N/A	<u></u>	
		0	٥			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0		<u> </u>	
······································		0	0			
		0	0			

\* Use additional sheets if necessary.

.

\*\* Refer to Page 4 for definition of related.

# C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	cense No.	Report for Year Ended			Page	of
RegalCare at West Haven, LLC	2355		9/30/2017		15	37
Item			Total	CCNH	RHNS	(Specify)
1. Administrative and General				All and a second		
a. Employee Health & Welfare Benefits						
1. Workmen's Compensation		\$	196,491	196,491		and all the second s
2. Disability Insurance	· · · · · · · · · · · · · · · · · · ·	\$		· · · · · · · · · · · · ·		
3. Unemployment Insurance		\$				
4. Social Security (F.I.C.A.)		\$	427,864	427,864		
5. Health Insurance		\$	838,769	838,769		
6. Life Insurance (employees only)						
(not-owners and not-operators)		\$			and the second	
7. Pensions (Non-Discriminatory)		\$	256,552	256,552		
(not-owners and not-operators)						
8. Uniform Allowance		\$	9,511	9,511		
9. Other (Specify)		\$	36,147	36,147		
See Attached Schedule						
b. Personal Retirement Plans, Pensions, and		\$				
Profit Sharing Plans for Owners and						
Operators (Discriminatory)*				i di si sa si		
· · · · · · · · · · · · · · · · · · ·						
c. Bad Debts*	· · · ·	\$	54,955	54,955	The second s	A A A A A A A A A A A A A A A A A A A
d. Accounting and Auditing		\$	12,772	12,772		·······
e. Legal (Services should be fully described on	Page 7)	\$	54,619	54,619		
f. Insurance on Lives of Owners and		\$		·····		··
Operators (Specify)*			<b>法法律</b> 在第			
g. Office Supplies		\$	14,188	14,188		
h. Telephone and Cellular Phones						
1. Telephone & Pagers		\$	11,214	11,214		
2. Cellular Phones		\$	1,234	1,234		
i. Appraisal (Specify purpose and		\$				
attach copy )*						
j. Corporation Business Taxes (franchise tax)		\$	786	786		
k. Other Taxes (Not related to property - See F	Page 22)					
1. Income*	5 /	\$	anna 1993 a chuir a saochadh a'			
2. Other ( <i>Specify</i> )	····	\$				
See Attached Schedule		*				
3. Resident Day User Fee		\$	586,415	586,415		
Subtotal		\$	2,501,517	2,501,517		

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

7

(Carry Subtotals forward to next page)

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

RegalCare at West Haven, LLC 9/30/2017

Attachment Page 15

\_\_\_\_\_

#### Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Union Training Fund	\$ 32,509		
Training & Education	386		
Background Checks	3,252		
			An examination and a constrained of the spin of the
Total	\$ 36,147	\$ -	<b>\$</b> -

#### 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 Y	ear Ended	Page	of
RegalCare at West Haven, LLC	2355		9/30/2017		16	37
	······································					
Item			Total	CCNH	RHNS	(Specify)
Subtot	tals Brought Forwa	rd:	2,501,517	2,501,517		
I. Travel and Entertainment						
1. Resident Travel and Entertainment		\$	1,320	1,320		
2. Holiday Parties for Staff		\$	377	377		
3. Gifts to Staff and Residents		\$				
4. Employee Travel		\$	12,199	12,199		
5. Education Expenses Related to Seminars a	and Conventions	\$	5,789	5,789		
6. Automobile Expense (not purchase or dep	preciation)	\$				
7. Other (Specify)		\$				TATE AND THE REPORT OF A DESCRIPTION OF A
See Attached Schedule						
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expens	es)	\$	6,281	6,281		
2. Advertising Telephone Directory (all such	expenses )***	\$				
3. Advertising Other (Specify)***		\$	11,194	11,194		
See Attached Schedule						
4. Fund-Raising***		\$				
5. Medical Records		\$				
6. Barber and Beauty Supplies (if this service	e is supplied	\$				
directly and not by contract or fee for serv	ice)***					
7. Postage		\$	2,743	2,743		
* 8. Dues and Membership Fees to Professiona	al	\$				
Associations (Specify)						
See Attached Schedule						
8a. Dues to Chamber of Commerce & Other Non	-Allowable Org.***	\$	990	990		
9. Subscriptions		\$				
10. Contributions***		\$	60	60		10000 (P) 100 (P) 100 (P)
See Attached Schedule						
11. Services Provided by Contract (Specify an	nd Complete	\$	270,617	270,617		
Schedule C-2, Page 21 for each firm or in	ndividual)	÷				
12. Administrative Management Services**		\$				
13. Other (Specify)		\$	98,305	98,305		
See Attached Schedule						
C-14 Total Administrative & General Expenditure	25	\$	2,911,392	2,911,392		

\* 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.

#### RegalCare at West Haven, LLC 9/30/2017

#### Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Total Other Travel and Entertainment	S -	s -	S -

#### Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Marketing & Advertising	<b>\$</b> 11,194		
Total Other Advertising	\$ 11,194	<b>S</b> -	\$ -

#### Schedule of Dues

Description	CCNH	RHNS	(Specify)
Total Dues	\$	\$	<b>S</b> -

#### Schedule of Contributions

.

Description	CCNH	RHNS	(Specify)
Donations/Charity	\$ 60		
Total Contributions	<b>\$</b> 60	S -	\$ -

#### Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	The set the set		
Licenses	\$ 1,751		NAME AND A DESCRIPTION OF A DESCRIPTION OF A DESCRIPTION OF A DESCRIPTIONO
Fines, Penalties & Settlements	13,484		
Late Fees	2,670		
Bank Fees	33,823		
Startup Costs	6,630		
Employee Food	1,476		
Employee Relations	. 442		
Discriminatory Bonus	38,029		
Total Other Administrative and General	\$ 98,305	S	S -

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# Schedule C-1 - Management Services\*

	Name of Facility RegalCare at West Haven, LLC	License No. 2355	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			
· ·     				
	- -			
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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-18 Rev. 9/2002

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

		N	ote or	Page 5)	-				
Nam	e of Facility		License	No.	-		ear Ended	Page	of
	lCare at West Haven, LLC			2355	9/3	<u>30/2017</u>		18	37
								(7)	
	Item			Total	C	CNH	RHNS	<u>(S</u> ]	pecify)
	Dietary								
	a. In-House Preparation & Service								
	1. Raw Food		\$	205,916	<u>`</u>	205,916			
<u> </u>	2. Non-Food Supplies		\$	15,880		15,880			<u></u>
	3. Other ( <i>Specify</i> )		\$						
	b. Purchased Services (by contract other	۰ <u> </u>	\$	75		75			
1	than through Management Services)		-						
	(Complete Schedule C-2 att. Page 21)								
	c. Management Services**		\$						
	d. Other ( <i>Specify</i> )		\$						
1									
2E.	Total Dietary Expenditures (2a + b + c + d)		\$	221,871		221,871			
<u> </u>			÷		T				
2F.	Dietary Questionnaire			Total	C	CNH	RHNS	(S	pecify)
G.	Resident Meals: Total no. of meals served per	r day	/:*						
H.	Is cost of employee meals included in 2E?	0	Yes	0	No				
-		~	Vee		No		If yes, specify		
I.	Did you receive revenue from employees?	0	Yes		INU		amt.		
J.	Where is the revenue received reported in the	Cos	st Repo	t? (Page/Line	Item)	)			;
	Is cost of meals provided to persons other						If yes, specify		
K.	than employees or residents (i.e., Board	0	Yes	$\odot$	No		cost.		
	Members, Guests) included in 2E?								
Ţ	Is any revenue collected from these people?	$\cap$	Yes	0	No		If yes, specify		
L.	is any revenue conected from these people:		103				amt.		
M.	Where is the revenue received reported in the	e Co	st Repo	rt? (Page/Line	Item	)	ii		
	Is cost of food (other than meals, e.g.,								
N	snacks at monthly staff meetings, board	0	Yes	Ο	No		If yes, specify		
N.	meetings) provided to employees included	-	1.00	U			cost.		
	in 2E?			×					
	Is any revenue collected from employees?	0	Yes	0	No		If yes, specify		
0.	is any revenue conclued from employees?	$\mathbf{U}$	1 03	0	110		amt.		

\* 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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-19 Rev. 9/2002

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

Nan	ne of Facility		License				ear Ended	Page		of
Reg	alCare at West Haven, LLC			2355	9/3	0/2017		19		37
	Item			Total	C	CNH	RHNS	(5	Spec	ify)
3.	Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,		Lbs.							
	gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$							
	2. Employee items including uniforms, gowns, etc. washed, ironed and/or		Lbs.							
	processed.***		Amt. \$							
	3. Personal clothing of residents		Lbs.							
	washed, ironed, and/or processed.***		Amt. \$		-					
	4. Repair and/or purchase of linens.***		Lbs.							- 1- <del>1</del> -
	b. Purchased Services (by contract other than through Management Services)		<u>Amt. \$</u>	a Mana Daga Sana Sana Sana Sana Sana Sana Sana S						
	(Complete Schedule C-2 att. Page 21)									
	c. Management Services**		\$							
	d. Other ( <i>Specify</i> ) Laundry Supplies		\$	6,369		6,369				
<b>3</b> E.	Total Laundry Expenditures (3a + b + c + d)		\$	6,369	)	6,369				
3F.	Laundry Questionnaire									
G.	Is cost of employee laundry included in 3E?	0	Yes	0	No		If yes, specify cost.			
Н.	Did you receive revenue from employees?	0	Yes	٥	No		If yes, specify amt.			
I.	Where is the revenue received reported in the C	ost	Report	?	<u>(Pa</u>	age/Line	e Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	0	Yes	0	No		If yes, specify cost.			
к.	Did you receive revenue from these people?	0	Yes	0	No		If yes, specify amt.			
L.	Where is the revenue received reported in the C	ost	Report'	?	(Pa	age/Line	e Item)			
	Do not include salaries from page 10 as part of dollar value									

\* 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)

Nam	e of Facility	License No.	Rep	ort for Year Er	nded	Page	of
Rega	alCare at West Haven, LLC	2355		9/30/2017		20	37
	Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced					
	a. In-House Care	by Personnel					
	1. Supplies - Cleaning (Mops,	Amt.	\$				
	pails, brooms, etc.)						
	b. Purchased Services (by contract other	Sq. Ft. Serviced					
	than through Management Services)	by Personnel		1			
	(Complete Schedule C-2 att.	Amt.	\$				
	Page 21)						
	c. Management Services*		\$				
	d. Other (Specify)		\$	17,870	17,870		
	Housekeeping Supplies						
4E.	Total Housekeeping Expenditures (4a +	b + c + d	\$	17,870	17,870		
5.	Resident Care (Supplies)**						
	a. Prescription Drugs***						
	1. Own Pharmacy		\$				
	2. Purchased from		\$	185,419	185,419		
	MedWiz						
	b. Medicine Cabinet Drugs	<b></b>	\$	7,322	7,322		
	c. Medical and Therapeutic Supplies		\$				
	d. Ambulance/Limousine***		\$	9,590	9,590		
	e. Oxygen						
	1. For Emergency Use	· -	\$				
	2. Other***		\$		1,689		
	f. X-rays and Related Radiological		\$	7,004	7,004		
	Procedures***						
	g. Dental (Not dentists who should be inc	cluded under	\$				
	salaries or fees)						
	h. Laboratory***		\$		19,506		
	i. Recreation	-	\$		16,490		
	j. Other (Specify)****		\$	162,940	162,940		
	See Attached Schedule						
5K.	Total Resident Care Expenditures (5a -	5j)	\$	409,960	409,960		,

\* 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.

# RegalCare at West Haven, LLC 9/30/2017

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#### Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Supplies	\$ 108,041		
Sanitation & Incineration	585		
Equip-Rental	45,763		
Data Processing	8,551		
Total Other Resident Care	\$ 162,940	<b>\$</b>	<b>\$</b> -

State of Connecticut Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001

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

Name of Facility BonalCare at West Haven 1.1.C				License No. 2355	Report for Year Ended 9/30/2017	1			Page ( 21 3	of 37
The first way too to a too too too		Related ** to Owners,	o Owners,				Total Cost/	Total Cost/Pape Ref ***		
		Uperators, Ullicers	OILICER					9		
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg L	Line
Caretech Group	1123 McDonald Ave Brooklyn, NY 11230	0	٥	N/A	Purchasing Company	24,000			16 M11	111
All American Waste	LLC PO BOX 630 East Windsor, CT 06088	0	۲	N/A	Garbage	23,362			22 6f	f
Roth Staffing Companies I.P	P.O. Box 60003 Anaheim, CA 92812	0	0	N/A	Security	23,558			22 6f	4
Teffrey A. Boccacio	Pomfret Center, CT. 06259	0	0	N/A	Maintenance	14,400			22 6f	
On-Time IT	407B Monroe, NY 10950	0	٥	N/A	IT	10,150			16 M11	111
LTC Consulting Services	7 Randolph Road, Howell, NJ 07731	0	0	N/A	Fiscal Services	173,645			16 M11	UV
		0	0							
		0	0							
		0	0						-	
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22). \*\* Refer to Page 4 for definition of related.

State of Connecticut Annual Report of Long-Term Care Facility CSP-22 Rev. 6/95

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

Name of Facility	License No.	Report for Ye	ar Ended		Page	of
RegalCare at West Haven, LLC	2355	9/30/2017		<u></u>	22	37
Item		Total	CCNH	RHNS	(Sr	ecify)
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance		\$ 28,706	28,706		ļ	
b. Heat		\$ 5,499	5,499		ļ	
c. Light & Power		\$ 59,273	59,273			
d. Water		\$ 31,872	31,872			
e. Equipment Lease (Provide detail c	on page 6)	\$				
f. Other ( <i>itemize</i> )		\$ 112,971	112,971			
See Attached Schedule						a and a second
6g. Total Maint. & Operating Expense (	(6a - 6f)	\$ 238,321	238,321			
7. Depreciation (complete schedule page						
a. Land Improvements		\$				
b. Building & Building Improvement	S	\$			<u> </u>	<del>_</del>
c. Non-Movable Equipment		\$				
d. Movable Equipment		\$ 16,958	16,958			
*7e. Total Depreciation Costs (7a + b + c	(+ d)	\$ 16,958	16,958			
8. Amortization (Complete att. Schedule						
a. Organization Expense		\$ 6,963	6,963			
b. Mortgage Expense		\$				
c. Leasehold Improvements		\$ 4,297	4,297			
d. Other ( <i>Specify</i> )		\$				
*8e. Total Amortization Costs (8a+b+c	c + d	\$ 11,260	11,260			
9. Rental payments on leased real proper						
real estate taxes included in item 10b		\$ 273,927	273,927			
10. Property Taxes						
a. Real estate taxes paid by owner		\$				
b. Real estate taxes paid by lessor		\$ 103,547	103,547			
c. Personal property taxes		\$ 354	354			
11. Total Property Expenses (7e + 8e +	9 + 10)	\$ 406,046	406,046			

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

# RegalCare at West Haven, LLC 9/30/2017

# Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Supples	\$ 9,996		
Sanitation & Incineration	24,634		
Extermination	1,702		
Snow Removal	4,037		
Landscaping	6,509		
Fire Drill	8,777		
Contracted Services	49,557		
Security	7,759		
Total Other Repairs and Maintenance	\$ 112,971	\$	\$ -

	Deprec	<b>Depreciation Schedule</b>	nedule		-		Dore	of
Name of Facility	License No. 2355	55		Report for Y car Ended 9/30/2017	ndea		1 age 23	37
Regalcare at west naveil, DDC	Historical			Accumulated				
	Cost	ľ.ess		Depreciation to	Method of			
	Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
Promerty Item	Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totais
I and Immentements							,	
A. Land Improvements		-						
1. Acquired prior to this report periou								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)			A CONTRACTOR OF A CONTRACTOR					
A-4. Subtotal						100 No.		
<b>B B B B B B B B B B</b>								
2 Disnosals (attach schedule)								
2 Acomired during this report period (attach schedule)								
÷								
C. Non-Movable Equipment								
1. Acquired prior to this report period								
7 Disnosals (attach schedule)	-							
3 Acquired during this report period (attach schedule)							ALC: NOT ALC	
<u>0</u>	Historica			Accumulated				
logbook Date of		Less		Depreciation to	Method of			
	ة T		Cost to Be	Beginning of	Computing	Useful	Depreciation	
Ves No Month V	Year Land		Depreciated	ž	Ī	Life	for This Year	Totals
<ul> <li>D. Movable Equipment</li> <li>1 Motor Vehicles (Specify name, model</li> </ul>								
and vear of each vehicle)								
· · · · · · · · · · · · · · · · · · ·		- +						
d.								
2. Movable Equipment				12 205	сл С	Various	13.385	
	и 56,072	2	20,0/2		_	CTDOI TO A	222621	
					ž	1 · · ·	2 572	
	ır 19,662	2	19,662		S/L	Various		16 058
D-3 Subtratal								16 058
								10,2,01
E. 10tal Deprectation								

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State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006

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# RegalCare at West Haven, LLC 9/30/2017

## Schedule of Land Improvements Acquired during this report period

	nprovements Acquired during this report period Description of Item	Cost	Useful Life	Depreciation
Acquisition Date				
(unitons)				
		52000024		
				Barrier (1997) Barrier (1997) Barrier (1997) Barrier (1997)
Total additions for	Land Improvements	\$ -		<b>\$</b> -
Deletions:				
		an a		
				and a second
Total deletions for	Land Improvements	<b>\$</b> -		\$ -

\*\*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:				
otal additions for	Building Improvements	\$		\$
Deletions:				
			tet de la set	
h in the second seco		ely (186), Group		
<b>Fotal deletions for</b>	Building Improvements	s -		<b>\$</b>

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

# Schedule of Non-Movable Equipment Acquired during this report period

------

Schedule of Non-M	ovable Equipment Acquired during this report period	-	Useful	<b>D</b>
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:		The second s	The second s	are di Blacchi interaccia.
		and a laten and a second second		
n an anns a chailte an				
<b>Fotal additions for</b>	Non-Movable Equipment	<b>\$</b> -		\$ -
Deletions:				
		Containe Constraine		
Total deletions for	Non-Movable Equipment	\$		\$ -
1 otal deletions for				

\*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:			15	<b>s</b> 240
2/1/2017	Mat Table	\$ 3,599	13	<u>5</u> 240 191
1/1/2017	Hi-Low Motor & Electric Bed Grid	2,291	14	112
3/1/2017	Alert Hand Tag Tester	559	2	81
6/1/2017	Mattress	808	10	
8/1/2017	Alert Hand Tag Tester	1,371	5	274
6/1/2017	Chromebook, Notebook, Laptop, HP Processor, Printer, Desktop	7,515	5	1,503
3/1/2017	Gateway Security Bundle	1,000	3	333
4/1/2017	Gateway Security Bundle	1,000	3	333
5/1/2017	Gateway Security Bundle	1,000	3	333
9/1/3017	E-Copiers (Total = 6)-Sales Use Tax	329	3	<u>110</u>
4/30/2017	Gateway Security Bundle-Sales Use Tax	190	3	63
	r Movable Equipment	\$ 19,662		\$ 3,573
Deletions:				and the second second
a da 1990 <u>- en en bara ante a seconda da</u> Antesa da Antesa da A				Andreas and Antonio Control of State of the State of t
	r Moyable Equipment	<b>S</b> -		\$ -

\*Ties to Page 23, Line D2c \*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	hold Improvements Acquired during this report period Description of Item	Cost	Useful Life	Depreciation
Additions:				471
11/1/2016	Glass Door	\$ 4,705	<u>10</u>	<u>\$ 471</u>
2/1/2017	Carpeting	1,656	5	331
4/1/2017	New Door & Lock Set	1,229	10	123
6/1/2017	Glass Door	3,380	10	338
6/1/2017	Boiler Room Repair	1,455	20	
7/1/2017	Replace Concrete Ramp	10,000	20	protection and a second second
8/1/2017	Boiler Room Repair	1,455	20	
	r Leasehold Improvement	\$ 23,880		\$ 1,909
Deletions:		and a second star with the second star	The second s	
and second a list of spinks				
		그 사람은 것		
				2
Total deletions fo	r Leasehold Improvement	\$ -		\$ -

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\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

RegalCare at West Haven, LLC	
FIXED ASSET / DEPRECIATION SCHEDULE	

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2016 A/D	2017 Deprec.	2017 <u>A/D</u>	NBV
LEASEHOLD IMPROVEM		4/1/2016	S/L	10	1,383	138	138	276	1,107 579
•••••••••••••••••••••••••••••••••••••••	Replacement ring, Grout, baseboard, telephone cord	4/1/2016	S/L	15	669	45	45	90	482
	t materials	5/1/2016	S/L	15	. 556	37	37	74 70	482
	m renovation materials	5/1/2016	S/L	15	529	35	35	478	4,308
	ing for service feeders	8/1/2016	S/L	20	4,786	239	239		34,091
	Flooring	8/1/2016	S/L	20	37,879	1,894	1,894	3,788	
Leasehold Imp. Tile TOTAL LEASEHOLD IMP					45,802	2,388	2,388	4,776	41,026
IUTAL LEASENOLD IMP	ROVEMENTS IS			10	4,705		471	471	4,234
Leasehold Imp. Glas	ss Door	11/1/2016	S/L	10	1,656	-	331	331	1,325
Leasehold Imp Car	peting	2/1/2017	S/L	5 10	1,229	-	. 123	123	1,106
Leasehold Imp. Nev	v Door & Lock Set	4/1/2017	S/L	10	3,380	-	338	338	3,042
Leasehold Imp. Gla	ss Door	6/1/2017	S/L S/L	20	1,455		73	73	1,382
Leasehold Imp. Boi	ler Room Repair	6/1/2017	S/L S/L	20	10,000	-	500	500	9,500
Leasehold Imp. Rep	lace Concrete Ramp	7/1/2017	S/L S/L	20	1,455		73	73	1,382
· •	ler Room Repair	8/1/2017	5/L	20	23,880		1,909	1,909	21,971
TOTAL LEASEHOLD IMP	ROVEMENTS 2017								
TOTAL LEASEHOLD IMP	ROVEMENTS				69,682	2,388	4,297	6,685	62,997
MOVABLE EQUIPMENT			<b>C</b> "	ç	1 244	249	249	498	746
FF&E ID	Card Printer	4/1/2016	S/L	5	1,244 619	62	62	124	495
FF&E Co	mmercial conveyor toasting system	4/1/2016	S/L	10		198	198	396	1,586
FF&E Pla	ie warmer	8/1/2016	S/L	10	1,982	210	210	420	1,676
FF&E Ice	Machine Cuber	9/1/2016	S/L	10	2,096 2,749	275	275	550	2,199
	ient lifter / 660lb lifter scale	7/1/2016	S/L	10	11,633	2,327	2,327	4,654	6,979
Computer Hardware Sol	nciwall Network Sec, 8 computers, server, 3 Printers	3/1/2016	S/L	5	2,707	541	541	1,082	1,625
	enovo Computer	4/1/2016	S/L	5 5	10,302	2,060	2,060	4,120	6,182
	ernet swith, Server backup & Project Management	5/1/2016	S/L	3	1,577	526	526	1,052	525
Computer Hardware Ap	ple Macbook Pro	9/1/2016	S/L	5	877	175	175	350	527
Computer Hardware Ch	eck Scanner	9/1/2016	S/L S/L	3	1,752	584	584	1,168	584
Computer Software Mi	crosofi Office Pro (8)	3/1/2016	S/L S/L	3	1,095	365	365	730	365
Computer Software Mi	crosoft Office Pro (5)	4/1/2016		3	589	196	196	392	197
Computer Software So.	nicwall anti/virus	4/1/2016	S/L S/L	3	16,850	5,617	5,617	11,234	5,616
	Cópiers (Total = 6)	3/1/2016	3/L	3	56,072	13,385	13,385	26,770	29,302
TOTAL MOVABLE EQUI	PMENT 2016							240	3,359
FF&E Ma	al Table	2/1/2017	S/L	15	3,599	-	240 191	191	2,100
	Low Motor & Electric Bed Grid	1/1/2017	S/L	12	2,291	-	112	112	447
	ert Hand Tag Tester	3/1/2017	S/L	5	559	-	81	81	727
· · · · ·	altress	6/1/2017	S/L	10	808	-	274	274	1,097
	ert Hand Tag Tester	8/1/2017	S/L	5	1,371	-		1,503	6,012
Computer Hardware Ch	romebook, Notebook, Laptop, HP Processor, Printer, Desktop	6/1/2017	S/L	5	7,515	-	1503	333	667
	nteway Security Bundle	3/1/2017	S/L	3	1,000	-	333 333	333	66
	ateway Security Bundle	4/1/2017	\$/L	3	1,000	-	333	333	66
	ateway Security Bundle	5/1/2017	S/L	3	1,000	-	110	110	21
Sales Use Tax E-	Copiers (Total = 6)-Sales Use Tax	9/30/2017	S/L S/L	3	329 190		63	63	12
	aleway Security Bundle-Sales Use Tax	4/30/2017	3/2	5	19,662		3,573	3,573	16,089
TOTAL MOVABLE EQU	FRIENT 2017				75,734	13,385	16,958	30,343	45,391
TOTAL MOVABLE EQU	IPMENT								
TOTAL ASSETS					145,416	15,773	21,255	37,028	108,388
	SCHEDULE				145,416	15,773	21,255	37,028	108,38
TOTAL ASSETS PER CR TOTAL ASSETS PER TR					151,566		26,177	35,594	151,56
VARIANCE					(6,150)		(4,922)	1,434	(43,17
VARIANCE DETAIL (ADD) CIP					6,150	•			-
ROUNDING REVISED VARIANCE							(4,922)	1,434	(1,43
		1,4	34						
	/S vs C/R NBV - Page 31, Line B9 /S vs C/R Depreciation - Page 36, Line F1	1,4.							

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Annual Report of Long-Term Care Facility CSP-24 Rev. 10/2006 State of Connecticut

Amortization Schedule\*

42			I icense No		Report for Year Ended	r Ended		Page	of
Rame of Facility RegalCare at West Haven, LLC			2355		9/30/2017			24	37
10001 car a second and a second a sec					Accumulated				
	Date	Date of			Amort. to			-	
	Acquisition	sition			Beginning of	Basis for		· ·	
			Length of	Cost to Be	Year's	Computing	Rate	Rate Amortization	
Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A. Organization Expense						2		צ טעס	
1. Deferred Financing Costs			5 Years	34,818	3,481	<u>2/L</u>		0,202	
2.									
3.									
A-4. Subtotal									c06,0
B. Mortgage Expense		1							
1.									
2.									
3.							1000		
B-4. Subtotal									
C. Leasehold Improvements and Other						Ę		00 <i>C</i> C	
1. Acquired prior to this report period	Var	Var	Various	45,802	2,388	S/L	V ar	0000.7	
2. Disposals (attach schedule)						and the second secon			
3. Acquired during this report period						۲. ۲	T 7		
(attach schedule)	Var	Var	Various	23,880		S/L	V ar	1,909	70C V
C-4. Subtotal									11 260
D. Total Amortization									11,400

\* Straight-line method must be used.

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

...

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355		Report for Year End 9/30/2017	led		Page 25	of   37
11. Property Questionnaire						· · · · · · · · · · · · · · · · · · ·	
Is the property either owned by t	he Facility	-		0.1	, I	f "Yes," comp	lete Part B.
or leased from a Related Party?*		0	Yes	0 1	NO I	f "No," comple	ete Part C.
*If any owner or operator of this fa		v family, n	narriage, ownership, abil	ity to control or			
business association to any person	or organization f	rom whom	buildings are leased, the	en it is considered			
a related party transaction.			·······				
Description		. <u> </u>	Total				
1. Date Land Purchased				Sales a Court			
2. Date Structure Completed							
3. If NOT Original Owner, Da	te of Purchase						
4. Date of Initial Licensure	<u> </u>						
5. Total Licensed Bed Capacity	y		98				
6. Square Footage			and the second				
7. Acquisition Cost							
a. Land							
b. Building						Ath Mar	40000
Part B - Owner and Related P	arties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mor	igage
1. Financing							
a. Type of Financing (e.g.,	fixed, variable	.)					
b. Date Mortgage Obtained							
c. Interest Rate for the Cos							,
d. Term of Mortgage (num							
e. Amount of Principal Bo				ļ			
f. Principal balance outsta				* 1995 (1997)			State of the second
Complete if Mortgage was							
During Current Cost Y							
g. Type of Financing (e.g.,	fixed, variable	e)					
h. Date of Refinancing							<u> </u>
i. New Interest Rate							
j. Term of Mortgage (num						· · · · · · · · · · · · · · · · · · ·	
k. Amount of Principal Bo					<u> </u>		<u> </u>
1. Principal Outstanding o					<u> </u>	<u> </u>	
Part C - Arms-Length Le		Property	Improvements On		Term of Lease	Annual Amo	unt of Lease
Name and Address of Les			operty Leased	Date of Lease	20 Years	Annual Ano	273,927
Independence Senior Holdings, LLC	· ·	Building		03/04/10	20 1 cais		213,521
Freedom Drive, Lakewood, NJ 0870	07		<u> </u>				
					╆━━━━━	<u> </u>	
					1		
				+	<u> </u>		
			_ · · _ · _ · _ · ·			+	
					ł		
	1						

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

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

Name of Facility	License No.		Report for Ye	ar Ended		Page	of
RegalCare at West Haven, LLC	2355		9/30/2017	<del></del>		26	37
Item			Total	CCNH	RHNS	(Spec	ify)
12. Interest				н. Н			
A. Building, Land Improve	ment & Non-Movab	le					
Equipment		¢					
1. First Mortgage		Rate			649.800 XA		
Name of Lender		Kale					
Address of Lender		I					
2. Second Mortgage							
Name of Lender		Rate					
Address of Lender		<u></u>					
3. Third Mortgage			6				
Name of Lender		Rate					
Address of Lender		!					
4. Fourth Mortgage			\$				antine i stati i s
Name of Lender		Rate					
Address of Lender	<u> </u>	<del>_</del>					
B. CHEFA Loan Informa	tion						
1. Original Loan Amo	unt		\$				
2. Loan Origination D	ate						
3. Interest Rate %		<u> </u>					
4. Term							
5. CHEFA Interest Ex	pense						
12 B7. Total Building Interest Ex	<b>Cpense</b> (A1 - A4 + B	35)	\$	Subtotal	<u> </u>		<u> </u>

(Carry Subtotals forward to next page)

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

Name of Facility	License No				port for Yea 0/2017	ar Ended		Page         of           27         37
RegalCare at West Haven, LLC	2355	) 		19/3		~~ <u>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</u>		
Ite	em				Total	CCNH	RHNS	(Specify)
	Subtot	als Brou	ght Forward:					
12. C. Movable Equipment								
1. Automotive Equipme	ent	. <u> </u>	\$	5		in the second		
A. Item		Rate	Amount					
Lender		e						
Address of Lender			<u>د</u>					
2. Other (Specify)				5	AN ANOTHER			
A. Item		Rate	Amount				an a	
Lender			1					
Address of Lender								
B. Item		Rate	Amount					
Lender			I					
Address of Lender								
12. C. 3. Total Movable Equi Expense (C1 + 2)	ipment Intere	est	<u> </u>	\$				
12. D. Other Interest Expense	(Specify)			\$	121,345	121,345		
LOC / Loan / Late Pay	ment Interes	t						
13. Total All Interest Expense	(12B7 + 120)	$\frac{1}{23 + 12I}$	D)	\$	121,345	121,345		
14. Insurance	<u>, , , , , , , , , , , , , , , , , , , </u>	<del>, , ,</del> _						
a. Insurance on Property	(buildings of	nly)		\$	7,038	7,038	<u> </u>	
b. Insurance on Automob	oiles			\$	279	279		
c. Insurance other than P	Property (as s	pecified	above)			1		
1. Umbrella (Blanket	Coverage)			\$	<u> </u>	<u> </u>		
2. Fire and Extended	Coverage			\$		44.622	┼───	
3. Other ( <i>Specify</i> )				\$	44,632	44,632		
General Liability /	EPLI / Suret	y Bond						
14d. Total Insurance Expendit	tures (14a +	b+c)		\$	51,949	51,949		
15. Total All Expenditures (A	1-13 thru C-1			\$	10,180,478			

# D. Adjustments to Statement of Expenditures

	of Fa		t Haven LLC	Lic	ense No. 2355	Report for Year 9/30/2017	r Ended	Page 28	of 37
			t Haven, LLC	<u> </u>	Total			i	<u>.</u>
		T :			Amount of				
	Page		It Description		Decrease	CCNH	RHNS	(Spe	cify)
	No.		Item Description		Decrease				
	<u>10 - S</u>	alarie	es and Wages	\$					
1.		·	Outpatient Service Costs			┫	<u> </u>	<u> </u>	
2.			Salaries not related to Resident Care	\$		┫┉────────────────────────────────────			
3.			Occupational Therapy	\$			····	<u> </u>	
4.			Other - See attached Schedule	\$					
Page	<u> 13 - I</u>	Profes	sional Fees			PROVINCE AND ADDREED			
5.			Resident Care Physicians **	\$		0.00		<u> </u>	
6.	13	B10a	Occupational Therapy	\$					
7.			Other - See attached Schedule	\$	6,307	6,307	And the second		STREET
Page	s 15 &	£ 16 -	Administrative and General						
8.	[		Discriminatory Benefits	\$				<u> </u>	
9.	15	1c	Bad Debts	\$	54,955	54,955		<u> </u>	<u>.</u>
10.	15	1e	Accounting & Legal	\$	7,081	7,081			
11.		<u> </u>	Telephone	\$					
12.		<u> </u>	Cellular Telephone	- \$				1	
13.			Life insurance premiums on the life						
15.			of Owners, Partners, Operators	\$	5				
14.	<u> </u>	<u> </u>	Gifts, flowers and coffee shops	9					
14.			Education expenditures to colleges or						
15.	·		universities for tuition and related costs						
				9					<u> </u>
		<u> </u>	for owners and employees			S. Contraction of the			
16.	. 16	L4	Travel for purposes of attending						
		1	conferences or seminars outside the						
			continental U.S. Other out-of-state		\$ 4,244	4,244			
		<u> </u>	travel in excess of one representative			+ 4,244	· · · · · · · · · · · · · · · · · · ·		
17			Automobile Expense (e.g. personal use)		5	11 104			
18	. 16	m3	Unallowable Advertising *		<u>\$ 11,194</u>		<u> </u>		
19			Income Tax / Corporate Business Tax		\$ 53		·		
20	. 16	m10	Fund Raising / Contributions		\$ 6	0 60			
21			Unallowable Management Fees		\$				
22			Barber and Beauty		\$		ļ		
23			Other - See attached Schedule		\$ 86,90	0 86,900			
Pag	e 18 -	Dieta	ry Expenditures						
24			Meals to employees, guests and others						
		ł	who are not residents		\$				No. of the local division of the local divis
Pag	e 19 -	Laun	dry Expenditures		6. <b>1919</b> 51 61.				
25			Laundry services to employees, guests						
2.			and others who are not residents		\$				
Dac		Hour	ekeeping Expenditures						
<b>Pag</b>		11045	Housekeeping services to employees, gues	ts					
20	<b>'</b>		and others who are not residents		\$				
			Subtotal (Items 1 -		\$ 436,69	436,697			

\* All except "Help Wanted".

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

<sup>(</sup>Carry Subtotal forward to next page)

#### Attachment Page 28

RegalCare at West Haven, LLC 9/30/2017

## Schedule of Other Salaries Adjustment

ge Ref Line Ref Description	<u> </u>	<u>RHNS</u>	(Specify)
tal Other Salaries Adjustment	¢ -	<u>s</u> -	<b>S</b> -

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#### Schedule of Fees Adjustments

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120	Description Respiratory Therapist	\$ 692		
we have a state	Respiratory The epice			
	Independent Nurse Consultant	2,870		
		2,745		
120	IV IIISEITION IVUISE			
		all the mediate		
		\$ 6,307	\$	s -
1	20		20 IV Insertion Nurse 2,743	20 IV Insertion Nurse 2,743

\_\_\_\_\_

\_\_\_\_\_

## Schedule of Other A&G Adjustments

<b>D</b> -6	I in a Dat	Description	CCNH	RHNS	(Specify)
e Ref	m8a	Chamber of Commerce Dues	\$ 990		
	m13	Fines, Penalties & Settlements	13,484		
1 · · · · · · · · · · · · · · · · · · ·	m13	Late Fees	2,670		
	m13	Non Routine Bank Charges	23,179		
	m13 m13	Startup Costs	6,630		
0	m13	Employee Food	1,476		
aure press	m13	Employee Relations	442		
		Discriminatory Bonus	38,029		
	m13	djustments	\$ 86,900	\$	<u> </u>

### State of Connecticut Annual Report of Long-Term Care Facility CSP-29 Rev. 10/2006

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			<b>D.</b> Adjustments to Stateme					<u> </u>	
Name				Lic	ense No.	Report for Y	ear Ended	Page	of
Regal	Care	at We	st Haven, LLC		2355	9/30/2017		29	37
					Total				
Item	Page	Line			Amount of				•••
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Sp	ecify)
			Subtotals Brought Forward	\$	436,697	436,697	an a		
Page	20 - I	Reside	nt Care Supplies***						
27.			Prescription Drugs	\$	185,419	185,419			
28.	20	5d	Ambulance/Limousine	\$	9,590	9,590			
29.	20	5f	X-rays, etc	\$	7,004	7,004		<u> </u>	
30.	20	5h	Laboratory	\$	19,506	19,506		<u> </u>	
31.			Medical Supplies	\$					<u> </u>
32.	20	5e2	Oxygen (non emergency)	\$	1,689	1,689			
33.	13	B10a	Occupational Therapy	\$	265,420	265,420			
34.			Other - See Attached Schedule	\$	14,537	14,537			
Page	22 - 1	Maint	enance and Property						
35.			Excess Movable Equipment Depreciation						
Į			See Attached Schedule	\$					
36.			Depreciation on Unallowable			and the second second			A CONTRACTOR
			Motor Vehicles	\$					
37.			Unallowable Property and Real						
Į			Estate Taxes	\$				<u> </u>	
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$	6,963	6,963			
Page	27 - 1	Insura	ince						
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Othe	r - Mi	iscella	neous						
42.			Research or Experimental Activities	\$					
43.			Radio and Television Revenue	\$					
44.			Vending Machine Revenue	\$					. <u></u> ,
45.			Purchase Discounts and Allowances	\$					
46.			Duplications of functions or services	\$					
47.			Expenditures made for the protection,						
			enhancement or promotion of the						
			providers interest	\$	SI				
48		1	Interest Income on Accounts Rec	\$					
49		1	Other (include personnel and other						
		1	costs unrelated to resident care) - See						n an
1		ļ	Attached Schedule	5	121,782	121,782			
Not	For P	rofit l	Providers Only						
50			Building/Non Movable Eq. Depreciation						
	1		Unallowable Building Interest -						
1	1		See Attached Schedule	g	6 I	1			
51	. Tota	l Am	ount of Decrease (Items 1 - 50)		5 1,068,607	1,068,607			

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

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

RegalCare at West Haven, LLC 9/30/2017

#### Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20		Cable Television Disallowance (See Attached)	\$ 4,161		
20		Non Allowable Equipment Rental	10,376		
alt o <u>lit</u> i Mana Po					
				n an	
 Total Oth	er Ancillar	v Coste	\$ 14,537	<b>\$</b> -	<b>S</b> -

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### Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
- B	ada a da a				
<u>per di di 1991</u> Statu di 1995	· Friend particular				
		e Equipment Depreciation	s -	s -	\$ -

#### Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22		Amortization Expense	\$ 6,963		
<u>an gebooring</u> Belig Addinate					
Total Oth	r Property	Adjustments	\$ 6,963	<b>\$</b> -	<b>S</b> -

age Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Interest on Late Payments	\$ 3,464		
	12d	Interest on Line of Credit	36,938		
	12d	Interest on Loan	80,943		
	14b	Automobile Insurance (Owner)	279		
		Medical Record Revenue	158		
otal Othe	er Adjustm	ients	\$ 121,782		<u> </u>

\_\_\_\_\_

#### Schedule of Unallowable Building Interest

Der Def	Line Ref Description	CCNH	RHNS	(Specify)
age Ref				
	llowable Building Interest	<b>s</b> -	S -	<b>S</b> -

# RegalCare at West Haven, LLC Disallowance Schedule for Cable TV September 30, 2017

	Amount	
Total Cable TV Expense acct #80-232-00	\$ 7,761 TB Linked	I
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	100%	
Total Allowable Cost	\$ 3,600	
-		

## **Disallowed Cable TV**

4,161 \$

Pg. 29b

#### State of Connecticut Annual Report of Long-Term Care Facility CSP-30 Rev.10/2005

	F. Statement of Rev						
Name of Facility	License No.	1	Report for Ye	ar Ended			of 37
RegalCare at West Haven, LLC	2355	<u> </u>	/30/2017				31
				00111	DINC	(6-	anifi)
	Item		Total	CCNH	RHNS	(Sp)	echy)
I. Resident Room, Board & Routin	ie Care Revenue	1998年1997年					
1. a. Medicaid Residents (CT on	<i>aly</i> )	\$	6,575,358	6,575,358			
b. Medicaid Room and Board	Contractual Allowance **	\$					
2. a. Medicaid (All other states)		\$					<u> </u>
b. Other States Room and Boa	ard Contractual Allowance **	\$					
3. a. Medicare Residents (all ind	clusive)	\$	2,916,559	2,916,559		<b></b>	<del></del>
b. Medicare Room and Board	Contractual Allowance **	\$	(59,104)	(59,104)			
4. a. Private-Pay Residents and	Other	\$	491,133	<u>491,133</u>			
b. Private-Pay Room and Boa	rd Contractual Allowance **	\$	(551)	(551)		an the start denied of	States and states
II. Other Resident Revenue		90 voite hite					
1. a. Prescription Drugs - Medic	care	\$	161,553	161,553			
	care Contractual Allowance **	\$	(161,553)	(161,553)			
c. Prescription Drugs - Non-M		\$					
	Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medica		\$					
b. Medical Supplies - Medica		\$					
c. Medical Supplies - Non-M		\$					
	edicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medica		\$	401,880	401,880			
b. Physical Therapy - Medica		\$	(269,247)	(269,247)			
c. Physical Therapy - Non-M		\$	31,726	31,726		1	
	edicare Contractual Allowance **	\$	(31,676)	(31,676)			
4. a. Speech Therapy - Medicar		\$	218,849	218,849			
b. Speech Therapy - Medicar		\$	(132,336)	(132.336)			
c. Speech Therapy - Non-Me		\$	35,833	35,833			
	dicare Contractual Allowance **	\$	(35,833)	(35,833)			
5. a. Occupational Therapy - M		\$	439,059	439,059			
	fedicare Contractual Allowance **	\$	(313,615)	(313,615)			
c. Occupational Therapy - N		\$	29,747	29,747			
	Ion-Medicare Contractual Allowance **	\$	(29,682)	(29,682)			
6. a. Other (Specify) - Medicar		\$	(1,047)	(1,047)			
b. Other (Specify) - Non-Me		\$	(6,776)	(6.776)	·		
III. Total Resident Revenue (Section		\$	10,260,277	10,260,277			
IV. Other Revenue*							
1. Meals sold to guests, employ	ees & others	\$	and the second				
2. Rental of rooms to non-reside		\$					
3. Telephone		\$					
4. Rental of Television and Cab	le Services	\$			1		
5. Interest Income (Specify)		\$		216	1		
6. Private Duty Nurses' Fees	· · · · · · · · · · · · · · · · · · ·	\$			1		
7. Barber, Coffee, Beauty and C	Tiff shops	\$		) (16	)		
8. Other (Specify)		\$		158			
V. Total Other Revenue (1 thru 8)		\$		358			
	· · · · · · · · · · · · · · · · · · ·				†	+	
VI. Total All Revenue (III+V)	·····	\$	10,260,635	10,260,635	<u> </u>	_ <u></u>	

#### F. Statement of Revenue

\* 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.

#### Attachment Page 30

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RegalCare at West Haven, LLC 9/30/2017

#### Schedule of Other Resident Revenue - Medicare

#### **Related Exp**

Description	(	CNH	RHNS	(Spe	ecify)
		-			
Revenue Adjustments>Medicare A	\$	(1,047)			
er Resident Revenue - Medicare	\$	(1,047)	\$	\$	-
	Description Revenue Adjustments>Medicare A	Revenue Adjustments>Medicare A \$	Revenue Adjustments>Medicare A \$ (1,047)	Description       -         Revenue Adjustments>Medicare A       \$ (1,047)         Image: Second	S     (1,047)       Revenue Adjustments>Medicare A     S       Image: Solution of the second secon

#### Schedule of Other Non-Medicare Resident Revenue

Related Exp

Description	CCNH	RHNS	(Specify)
	0		
Revenue Adjustments>Hospice	194		
Revenue Adjustments>Medicaid	(6,970)		<b>_</b>
			<u></u>
			+
er Resident Revenue	\$ (6,776)	\$	\$ -
	Description Revenue Adjustments>Hospice Revenue Adjustments>Medicaid er Resident Revenue	Description       0         Revenue Adjustments>Hospice       194         Revenue Adjustments>Medicaid       (6,970)	Description     0       Revenue Adjustments>Hospice     194       Revenue Adjustments>Medicaid     (6,970)

\_\_\_\_\_

#### **Interest Income**

\_\_\_\_\_

#### Account

Page Ref	Account	Balance	C	CNH	RHNS	<u> </u>	(Specify)
				-			
30 TV 5	Late Insurance Payments		\$	65_			
30 IV 5	Interest on Returned Verizon Security Deposit			4			
30 IV 5	Interest on Returned UI Security Deposit			147			
Total Inte	erest Income		\$	216	\$	- 19	<u> </u>

#### Schedule of Other Revenue

\_\_\_\_\_

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Medical Records Revenue	\$ 158		
	· · · · · · · · · · · · · · · · · · ·			
			<u> </u>	
			,	
otal Oth	er Revenue	\$ 158	\$	<u> \$</u>

## State of Connecticut Annual Report of Long-Term Care Facility CSP-31 Rev. 6/95

# G. Balance Sheet

Name of Facility	License No.	Report for Year E	nded	Page	of
RegalCare at West Haven, LLC	2355	9/30/2017		31	37
· · · · · · · · · · · · · · · · · · ·	Account			An	iount
Assets					
A. Current Assets					20 721
1. Cash (on hand and in bar	nks)				38,731
2. Resident Accounts Recei	vable (Less Allowance	for Bad Debts)			1,104,817
3. Other Accounts Receival	ble (Excluding Owners	or Related Parties)			
4 Inventories					5,850
5. Prepaid Expenses		1 007		Þ	5,850
a. Prepaid Expenses		1,987		-	
b. Prepaid Expenses>Ins		2,272		-	
c. Prepaid Expenses>Ta	xes	1,591			
d				<u></u> Ф	
6. Interest Receivable					
7. Medicare Final Settleme					
8. Other Current Assets (ite	emize)			Þ	
					1 140 208
A-9. Total Current Assets (Line	s A1 thru 8)			_ <u>}</u>	1,149,596
B. Fixed Assets				φ.	
1. Land		· · · · · · · · · · · · · · · · · · ·			
2. Land Improvements	*Historical Cost			\$	
	Accum. Depreci		Net		
3. Buildings	*Historical Cost			\$	
	Accum. Deprec		Net		(2.007
4. Leasehold Improvement	ts *Historical Cost			\$	62,997
	Accum. Deprec		Net		
5. Non-Movable Equipme	nt *Historical Cos	t	-	\$	
	Accum. Deprec		Net		45.201
6. Movable Equipment	*Historical Cos		_	\$	45,391
	Accum. Deprec	iation 30,343	Net		
7. Motor Vehicles	*Historical Cos	t	_	\$	
	Accum. Deprec	iation	Net		<u> </u>
8. Minor Equipment-Not	Depreciable			\$	
9. Other Fixed Assets (ite	mize)			\$	7,58
9. Other Fixed Assets (net CIP		6,150			
F/S vs C/R NBV		1,434		7	
B-10. Total Fixed Assets (Li	nes B1 thru 9)			\$	115,972

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

(Carry Total forward to next page)

# State of Connecticut Annual Report of Long-Term Care Facility CSP-32 Rev. 6/95

# G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at West Haven, LLC	2355	9/30/2017		32	37
	Account			Am	ount
		Total Brought Forw	vard: \$		1,265,370
C. Leasehold or like property	ecorded for Equity Pur	poses.			
1. Land		·	\$		
2. Land Improvements	*Historical Cost	· · · · · · · · · · · · · · · · · · ·			
_	Accum. Depreci	ation Net	\$		
3. Buildings	*Historical Cost				
	Accum. Depreci	ation Net	\$		
4. Non-Movable Equipme	nt *Historical Cost				
	Accum. Deprec	iation Net	\$		
5. Movable Equipment	*Historical Cost				
	Accum. Deprec	iation Net	\$		
6. Motor Vehicles	*Historical Cos	t			
	Accum. Deprec	iation Net	\$		<u> </u>
7. Minor Equipment-Not	Depreciable		\$		
C-8 Total Leasehold or Like P	roperties (C1 thru 7)		\$		
D. Investment and Other Asse	ts				
1. Deferred Deposits			\$		15,000
2. Escrow Deposits			\$		
3. Organization Expense	*Historical Cos				
	Accum. Deprec	iation 10,444 Net	\$		24,370
4. Goodwill (Purchased C			\$		400,546
5. Investments Related to	Resident Care (itemize	)	\$		
6. Loans to Owners or Re	lated Parties (itemize)		\$		6,803
Name and Addr	ess. Amount	Loan Date			
Due to Wtby, South					
Fairview Mgmt	6	5,803			
	7. Other Assets ( <i>itemize</i> )				72,414
Due To/(From)>Old	l Owner	11,792			
Due To/(From)>Ve		58,766			
	Due To/(From)>RFMS / Other L&E 1,856				
D-8. Total Investments and Ot		nru 7)	\$		519,133
D-9. Total All Assets (Lines A	P + B10 + C8 + D8)			<u>ن</u>	1,784,503

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

### State of Connecticut Annual Report of Long-Term Care Facility CSP-33 Rev. 6/95

# G. Balance Sheet (cont'd)

Name of Fa	cility		License No.	Report for Year E	Inded	Page	of
RegalCare a	t West	t Haven, LLC	2355	9/30/2017		33	37
	_		Account			Am	ount
Liabilities							
А.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			\$		996,707
	2.	Notes Payable (itemize)			\$		
				<u> </u>			
			···· ···				
	3.	Loans Payable for Equip			3		
		Name of Lender	Purpose	Amount	Date Due		
• *							
	4.	Accrued Payroll (Exclusion	ive of Owners and/or	Stockholders only)		5	290,540
	<u>4.</u> 5.						
		Accrued Payroll Taxes P					
	<u> </u>						6,488
	<u>7.</u> 8.	Medicare Current Finance					
	<u> </u>					5	
		. Interest Payable (Exclusion).		Related Parties)		5	
		. Accrued Income Taxes*				\$	
l	12	2. Other Current Liabilities	(itemize)			\$	219,572
	12	Accrued Expenses	14	8,821 Accrued Expenses>U	ilit (7,120)		
		Accrued Expenses> (Assumed)		4,581 Accrued Expenses>In			
		Accrued Expenses>Tamkar Brok		4,352 Accrued Expenses>W			
		Accrued Expenses>Capital Leas		4,550 Accrued Expenses>H			
A-1	<u>3</u> T	otal Current Liabilities (I				\$	1,513,307

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

100

(Carry Total forward to next page)

## State of Connecticut Annual Report of Long-Term Care Facility CSP-34 Rev. 6/95

# G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Yea	r Ended	Page		of 37		
RegalCare at West Haven, LLC	2355	9/30/2017		34		57		
	Account			A	mount	0.007		
		Total Brou	ght Forward:		1,51	3,307		
Liabilities (cont'd)								
B. Long-Term Liabilities								
1. Loans Payable-Equipn				<u> </u>				
Name of Lender	Purpose	Amount	Date Due					
2. Mortgages Payable				\$ \$		51,214		
3. Loans from Owners o		ize)		<u>&gt;</u>	4	51,214		
Name and Address of Lender	Amount	Loan	Date					
WH, Mgmt, Holdings Employee/Emp Physi Greenwich		369						
Eli Mirlis	4.	,845						
4. Other Long-Term Lia				\$		34,929		
4. Other Long-Term Lia Due To/(From)>Inco		5,8	95					
Due To>Patient Sper		29,0						
Due 10-1 attent Sper								
		<u> </u>						
B-5. Total Long-Term Liabili	ities (Lines B1 thru 4)		·	\$		486,143		
C. Total All Liabilities (Lin	(=	<u></u>		\$	1,	999,450		

State of Connecticut Annual Report of Long-Term Care Facility CSP-35 Rev. 6/95

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

1	ne of Facility alCare at West Haven, LLC	License No. 2355		ort for Ye 0/2017	ar Ended	Page 35	of   37
Rega	alcare at west Haven, LLC	Account					nount
A.	Reserves						
	1. Reserve for value of leased	land			( <i>Equity</i> ) alue is based	\$	
	2. Reserve for depreciation va to be amortized	lue of leased build	lings and	l appurten	ances	\$	
 	3. Reserve for depreciation va	alue of leased perso	onal proj	perty (Equ	ity)	\$	
	4. Reserve for leasehold real	properties on whic	h fair rei	ntal value	is based	\$	
	5. Reserve for funds set aside	as donor restricted	1			\$	
	6. Total Reserves					\$	
B.	Net Worth					¢	(259)
<u> </u>	1. Owner's Capital	·	<u> </u>			\$	(239)
	2. Capital Stock					\$	
	3. Paid-in Surplus					\$	· · · · · · · · · · · · · ·
	4. Treasury Stock					\$	
	5. Cumulated Earnings					\$	(289,923)
	6. Gain or Loss for Period	10/1/2	2016	thru	9/30/2017	\$	75,235
	7. Total Net Worth					\$	(214,947)
C.	Total Reserves and Net Wort	h				\$	(214,947)
D.	Total Liabilities, Reserves, an	nd Net Worth				\$	1,784,503

## State of Connecticut Annual Report of Long-Term Care Facility CSP-36 Rev. 6/95

# H. Changes in Total Net Worth

	e of Facility	License No.	Report for Year	Ended	Page	of
Rega	lCare at West Haven, LLC	2355	9/30/2017		36	37
		Account			Am	ount
A.	Balance at End of Prior Period a			\$		(289,92
B.	Total Revenue (From Statement	of Revenue Page 30	)	\$		10,260,63
C.	Total Expenditures (From States	ment of Expenditures	Page 27)	\$		10,185,40
D.	Net Income or Deficit			\$		75,23
E.	Balance		<u> </u>	\$	an a	(214,68
F.	<ul> <li>Additions</li> <li>1. Additional Capital Contribut Expenses Per Page 27 F/S vs C/R Depreciation Expenses Per F/S</li> <li>2. Other (<i>itemize</i>) Prior Period Adjustmen</li> </ul>	\$10,180,478 4,922 \$10,185,400	(261)			
F-3	Total Additions					(26
G.	Deductions		<u> </u>			
0.	1. Drawings of Owners/Opera	tors/Partners (Specify	·)	\$		
<u> </u>	Name and Address (No., C		Title	Amount		
	2. Other Withdrawings (Speci			s		
	Purpose		Amo			
<u> </u>	3. Total Deductions	······································	,,,,,,,	\$		

State of Connecticut Annual Report of Long-Term Care Facility CSP-37 Rev. 9/2002

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I. Preparer's/Reviewer's Certification

Name	of Facility		License No.	Report for Year Ended	Page	of
	Care at West Haven, LLC		2355	9/30/2017	37	37
			Check appropriate category			
Ø	Chronic and Convalescent Nursing Home only (CCNH)		Rest Home with Nursing Supervision only (RHNS)	□ (Specify)		
		Prep	parer/Reviewer Certifica	tion		
	I have prepared and reviewed this I have read the most recent Federal a appropriate personnel as to the possi applicable regulations. All non-reim automatically removed in the State re performed by me are properly report expenditures). Further, the data com- me, by the Facility.	nd Sta ble inc ibursat ate con ed as s	Ausion in this report of expenses with the expenses of which I am aware ( inputation system) as a result of rea uch in this report on Pages 28 and	Facility and have inquired of hich are not reimbursable under (except those expenses known to ding reports, inquiry or other se 29 (adjustments to statement of the books and records, as provid	the be rvices	
Signal	Aure of Breparer		PRINCIPAR	Date Signed $2/14/18$		
Printe	d Name of Preparer					
Matth	ew S. Bavolack	<u>.</u>				
Addre	ess			Phone Number		
555 L	ong Wharf Drive, New Haven, CT 06	511		203-781-9600		

Subject to the attached accountants' consulting report

State of Connecticut 2016 Annual Cost Report

Version 12.1



Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at West Haven, LLC for the year ended September 30, 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 West Haven, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT February 12, 2018



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

### Facility Name RegalCare at West Haven, LLC

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



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

Explanation:



2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

\_\_\_\_\_

Explanation:



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: \_\_\_\_\_



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:** 



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?



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?



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:



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

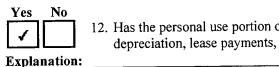
Explanation:

Yes No

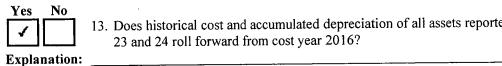
1	

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

### Explanation:



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



13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?



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:



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

\_\_\_\_\_

Explanation: \_

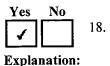


16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

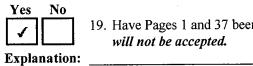
Explanation:

Explanation:

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



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



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

No Yes

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:



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:



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

Explanation:

Client:	Regal Care Management
Engagement:	Medicaid - RegalCare at West Haven, LLC
Period Ending:	
Trial Palanca	A DI TR-CCNH

Trial Balance:	A.01 - TB-CCNH		and the second	
	Description	ADJ JE Ref #	RJE	FINAL
Account	Description	9/30/2017		9/30/2017
				2,179.00
10-001-00	Çash>Clearing	2,179.00		477.00
10-014-00	Cash>Petty Cash Facility	477.00		597.00
10-015-00	Cash>Petty Cash PNA	597.00		(3,001.00)
10-020-90	Cash>Payroll>West Haven	(3,001.00)		467.00
10-050-90	Cash>WFPayroll>West Haven	467.00		36,221.00
10-060-90	Cash>Resident Trust>West Haven	36,221.00		•
10-061-00	Cash>Care Cost	5,000.00	,	5,000.00
10-090-90	Cash>WFOperating>West Haven	(3,209.00)	1	(3,209.00)
11-102-00	Accounts Receivable>Medicare A	214,138.00		214,138.00
11-104-00	Accounts Receivable>Private	66,778.00		66,778.00
11-105-00	Accounts Receivable>HMO	31,339.00		31,339.00
11-109-00	Accounts Receivable>Hospice	46,062.00		46,062.00
11-111-00	Accounts Receivable>Medicaid	737,441.00		737,441.00
11-112-00	Accounts Receivable>Income	19,517.00		19,517.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(54,955.00)		(54,955.00)
11-123-00	Accounts Receivable>Ancillary	44,497.00		44,497.00
12-000-00	Prepaid Expenses	1,987.00		1,987.00
12-124-00	Prepaid Expenses>Insurance	2,272.00		2,272.00
12-124-00	Prepaid Expenses>Taxes	1,591.00		1,591.00
	Due From>Old Owner	33,604.00		33,604.00
13-127-00	Due From>Vendor Security Deposits	15,000.00		15,000.00
13-128-00	Fixed Assets>Leasehold Improvements	69,682.00		69,682.00
14-131-00	Fixed Assets>Furniture, Fixtures and Equipment	9,540.00		9,540.00
14-132-00		7,777.00		7,777.00
14-133-00	Fixed Assets>Medical Equipment	34,292.00		34,292.00
14-134-00	Fixed Assets>Computer Hardware	6,755.00		6,755.00
14-135-00	Fixed Assets>Computer Software	6,150.00		6,150.00
14-136-00	Fixed Assets>CIP	16,850.00		16,850.00
14-137-01	Fixed Asset>Capital Lease>Copier	520.00		520.00
14-305-00	Fixed Assets>Sales Use Tax			(9,254.00)
15-131-00	Accum Depn>Leasehold Improvements	(9,254.00)		(1,955.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(1,955.00)		(1,196.00)
15-133-00	Accum Depn>Medical Equipment	(1,196.00)		(8,352.00)
15-134-00	Accum Depn>Computer Hardware	(8,352.00)		(1,456.00)
15-135-00	Accum Depn>Computer Software	(1,456.00)		(13,340.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(13,340.00)	· .	
15-305-00	Accum Depn>Sales Use Tax	(41.00)		(41.00)
16-000-00	Goodwill	400,546.00		400,546.00
17-000-00	Deferred Financing Costs	34,814.00		34,814.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(10,444.00)		(10,444.00)
20-000-00	Accounts Payable	(959,605.00)		(959,605.00)
21-350-00	Other Current Payables>Resident Funds	(36,221.00)		(36,221.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(881.00)		(881.00)
23-000-00	Accrued Wages & Related	(153,525.00)		(153,525.00)
23-157-00	Accrued Expenses>PTO	(137,015.00)		(137,015.00)
24-000-00	Accrued Expenses	(148,821.00)		(148,821.00)
24-000-01	Accrued Expenses (Assumed)	(24,581.00)		(24,581.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(4,352.00)		(4,352.00)
24-000-02 24-137-01	Accrued Expenses>Capital Lease>Copier	(4,550.00)		(4,550.00)
	Accrued Expenses>Capital Leass Copies Accrued Expenses>Utilities (Assumed)	7,120.00		7,120.00
24-158-00	Accrued Expenses>Unities (Assumed) Accrued Expenses>Insurance - Property	(1,962.00)		(1,962.00)
24-165-00	Accrued Expenses>Welfare (Assumed) >Union	9,133.00		9,133.00
24-260-79	Accrued Expenses>Weilale (Assumed) > Onion Accrued Expenses>Health Insurance	(51,559.00)		(51,559.00)
24-882-00		(4,520.00)		(4,520.00)
27-000-87	Due To/(From)>Torrington	(22,136.00)		(22,136.00)
27-000-88	Due To/(From)>New Haven	(1,060.00)		(1,060.00)
27-000-89	Due To/(From)>Prospect	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

			0.201 10
	Deservition	ADJ JE Ref #	RJE FINAL
Account	Description		
		9/30/2017	9/30/2017
27-000-91	Due To/(From)>Waterbury	3,550.00	3,550.00
27-000-92	Due To/(From)>Management	(96,430.00)	(96,430.00)
27-000-93	Due To/(From)>Holdings	(314,802.00)	(314,802.00)
27-102-00	Due To/(From)>Medicare A	(6,488.00)	(6,488.00)
27-112-00	Due To/(From)>Income	(5,895.00)	(5,895.00)
27-152-00	Due To/(From)>Employee	(4,981.00)	(4,981.00)
27-172-00	Due To/(From)>Vendor	58,766.00	58,766.00
27-174-00	Due To/(From)>Other L&E	446.00	446.00
27-199-00	Due To>Patient Spend Down	(29,034.00)	(29,034.00)
27-257-00	Due To/(From)>Employee Physicals	(2,279.00)	(2,279.00)
27-314-00	Due To/(From)>RFMS	1,410.00	1,410.00
27-315-00	Due To/(From)>Southport	3,041.00	3,041.00
27-316-00	Due To/(From)>Greenwich	(161.00)	(161.00) 212.00
27-317-00	Due To/(From)>Fairview Management	212.00	
27-400-00	Due to/(from)>Eli Mirlis	(4,845.00)	(4,845.00)
28-127-00	Due To>Old Owner	(21,812.00)	(21,812.00)
30-000-00	Retained Earnings	289,923.00	289,923.00
31-000-86	Partner's Equity>All Partners>Capital Draws	259.00	259.00
40-102-00	Room & Board Revenue>Medicare A	(2,916,559.00)	(2,916,559.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	59,104.00	59,104.00
40-104-00	Room & Board Revenue>Private	(159,705.00)	(159,705.00)
40-105-00	Room & Board Revenue>HMO	(138,626.00)	(138,626.00)
40-105-14	Room & Board Revenue>HMO>Sequester	551.00	551.00
40-109-00	Room & Board Revenue>Hospice	(192,802.00)	(192,802.00)
40-111-00	Room & Board Revenue>Medicaid	(6,521,055.00)	(6,521,055.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(54,303.00)	(54,303.00)
41-102-00	Pharmacy Rev>Medicare A	(161,553.00)	(161,553.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	161,553.00	161,553.00
42-102-00	PT Revenue>Medicare A	(269,247.00)	(269,247.00)
42-102-01	PT Revenue>Medicare A>C/A	269,247.00	269,247.00
42-103-00	PT Revenue>Medicare B	(132,633.00)	(132,633.00)
42-104-00	PT Revenue>Private	(50.00)	(50.00)
42-111-00	PT Revenue>Medicaid	(31,676.00)	(31,676.00) 31,676.00
42-111-01	PT Revenue>Medicaid>C/A	31,676.00	
43-102-00	OT Revenue>Medicare A	(313,615.00)	(313,615.00)
43-102-01	OT Revenue>Medicare A>C/A	313,615.00	313,615.00 (125,444.00)
43-103-00	OT Revenue>Medicare B	(125,444.00)	(125,444.00) (65.00)
43-104-00	OT Revenue>Private	(65.00)	(29,682.00)
- 43-111-00	OT Revenue>Medicaid	(29,682.00)	29,682.00
43-111-01	OT Revenue>Medicaid>C/A	29,682.00	(132,336.00)
44-102-00	ST Revenue>Medicare A	(132,336.00)	
44-102-01	ST Revenue>Medicare A>C/A	132,336.00	132,336.00
44-103-00	ST Revenue>Medicare B	(86,513.00)	(86,513.00)
44-111-00	ST Revenue>Medicaid	(35,833.00)	(35,833.00)
44-111-01	ST Revenue>Medicaid>C/A	35,833.00	35,833.00
51-160-00	Other Rev>Interest	(216.00)	(216.00)
51-818-00	Other Rev>Medical Records	(158.00)	(158.00)
52-102-00	Revenue Adjustments>Medicare A	1,047.00	1,047.00
52-109-00		(194.00)	(194.00)
52-111-00		6,970.00	6,970.00 108.041.00
60-183-00	Nursing Expense>Supplies	108,041.00	108,041.00
60-204-00	Nursing Expense>Training & Education	4,466.00	4,466.00
60-205-00		585.00	585.00
60-206-00		11,646.00	(6,329.00) 5,317.00
60-208-00		45,763.00	45,763.00
60-212-00		990.00	990.00
60-213-00		10,910.00	(9,590.00) 1,320.00
60-230-00	Nursing Expense>Data Processing	8,551.00	8,551.00 53 148 00
60-700-18		53,148.00	53,148.00
32.0010	<b>.</b> .		

				29 F IVI
Account	Description	ADJ JE Ref #	RJE	FINAL
Account		9/30/2017		9/30/2017
				131,434.00
60-700-19	Nursing Expense>Contracted Service>LPN	131,434.00 34,695.00		34,695.00
60-700-20	Nursing Expense>Contracted Service>CNA	1,550,295.00		1,550,295.00
60-801-80	Nursing Expense>CNA>Wages	861,736.00		861,736.00
60-805-80	Nursing Expense>LPN>Wages	39,409.00		39,409.00
60-808-80	Nursing Expense>RN>Wages	412,468.00		412,468.00
60-809-80	Nursing Expense>RN Supervisor>Wages	36,000.00		36,000.00
61-750-00	Nursing Admin Expense>Medical Director Nursing Admin Expense>Director>Wages	133,691.00		133,691.00
61-811-80	Nursing Admin Expense>Director> Wages Nursing Admin Expense>Assistant Director>Wages	53,858.00		53,858.00
61-812-80	Nursing Admin Expense>MDS / RNAC>Wages	92,412.00		92,412.00
61-817-80	Nursing Admin Expense>Medical Records>Wages	36,928.00		36,928.00
61-818-80 61-819-80	Nursing Admin Expense>Nurse Admin>Wages	66,221.00		66,221.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	59,503.00		59,503.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	91,492.00		91,492.00
61-880-00	Nursing Admin Expense>Payroll Taxes	299,734.00		299,734.00
61-881-00	Nursing Admin Expense>Workers Comp	137,303.00		137,303.00
61-882-00	Nursing Admin Expense>Health Insurance	74,829.00		74,829.00
61-883-00	Nursing Admin Expense>Other Benefits	751,195.00	(751,195.00)	0.00
62-145-00	Pharmacy Expense>RX	185,419.00		185,419.00
62-222-00	Pharmacy Expense>OTC	7,322.00		7,322.00
62-700-00	Pharmacy Expense>Contracted Service	7,524.00		7,524.00
64-223-00	Other Ancillary Expense>Oxygen	1,689.00		1,689.00
64-224-00	Other Ancillary Expense>Lab	19,506.00		19,506.00
64-225-00	Other Ancillary Expense>Radiology	7,004.00		7,004.00
65-000-00	PT Expense	249,393.00		249,393.00
66-000-00	OT Expense	265,420.00		265,420.00
67-000-00	ST Expense	99,915.00		99,915.00
68-700-00	Therapy Expense>Contracted Service	7,000.00		7,000.00
69-811-80	Social Services Expense>Director>Wages	17,899.00		17,899.00
69-830-80	Social Services Expense>Assistant>Wages	47,083.00		47,083.00
69-880-00	Social Services Expense>Payroll Taxes	5,791.00		5,791.00
69-881-00	Social Services Expense>Workers Comp	2,644.00		2,644.00 1,409.00
69-882-00	Social Services Expense>Health Insurance	1,409.00	(14,409.00)	0.00
69-883-00	Social Services Expense>Other Benefits	14,409.00	(14,409.00)	27,724.00
70-177-00	Dietary Expense>Supplements	27,724.00		177,944.00
70-178-00	Dietary Expense>Food	177,944.00 15,880.00		15,880.00
70-183-00	Dietary Expense>Supplies	1,306.00		1,306.00
70-207-00	Dietary Expense>Repairs & Maint	75.00		75.00
70-700-00	Dietary Expense>Contracted Service	58,876.00		58,876.00
70-811-80	Dietary Expense>Director>Wages	200,645.00		200,645.00
70-831-80	Dietary Expense>Aide>Wages	128,580.00		128,580.00
70-832-80	Dietary Expense>Cook>Wages Dietary Expense>Payroll Taxes	34,192.00		34,192.00
70-880-00	Dietary Expense>Workers Comp	15,818.00		15,818.00
70-881-00	Dietary Expense>Health Insurance	8,465.00		8,465.00
70-882-00 70-883-00	Dietary Expense>Other Benefits	86,651.00	(86,651.00)	0.00
70-883-00	Activity Expense>Food	248.00	<b>,</b>	248.00
71-179-00	Activity Expense>Barber & Beauty	16.00		16.00
71-183-00	Activity Expense>Supplies	1,601.00		1,601.00
71-202-00	Activity Expense>Resident Missing Items	3,153.00		3,153.00
71-700-00		3,975.00		3,975.00
71-811-80	Activity Expense>Director>Wages	44,410.00		44,410.00
71-831-80	Activity Expense>Aide>Wages	37,264.00		37,264.00
71-880-00	Activity Expense>Payroll Taxes	7,150.00		7,150.00
71-881-00	Activity Expense>Workers Comp	3,289.00		3,289.00
71-882-00	Activity Expense>Health Insurance	1,793.00		1,793.00
71-883-00	Activity Expense>Other Benefits	18,029.00	(18,029.00)	0.00
72-183-00	Housekeeping Expense>Supplies	17,870.00		17,870.00
72-831-80	Housekeeping Expense>Aide>Wages	325,766.00		325,766.00

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Account	Description	ADJ JE Ref #	RJE	FINAL
	·	9/30/2017		9/30/2017
70 400 00		6,369.00		6,369.00
73-183-00	Laundry Expense>Supplies Laundry Expense>Aide>Wages	86,732.00		86,732.00
73-831-80	Housekeeping & Laundry Expense>Payroll Taxes	35,706.00		35,706.00
74-880-00	Housekeeping & Laundry Expense>Workers Comp	16,515.00		16,515.00
74-881-00 74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,853.00		8,853.00
74-882-00 74-883-00	Housekeeping & Laundry Expense>Other Benefits	90,250.00	(90,250.00)	0.00
74-883-00 75-183-00	Maintenance Expense>Supplies	9,996.00	<b>,</b> , , , , , , , , , , , , , , , , , ,	9,996.00
75-205-00	Maintenance Expense> Sanitation & Incineration	24,634.00		24,634.00
75-205-00	Maintenance Expense>Repairs & Maint	27,400.00		27,400.00
75-207-00	Maintenance Expense>Extermination	1,702.00		1,702.00
75-218-00	Maintenance Expense>Snow Removal	4,037.00		4,037.00
75-219-00	Maintenance Expense>Landscaping	6,509.00		6,509.00
75-220-00	Maintenance Expense>Fire Drill	8,777.00		8,777.00
75-700-00	Maintenance Expense>Contracted Service	49,557.00		49,557.00
75-811-80	Maintenance Expense>Director>Wages	57,136.00		57,136.00
75-829-80	Maintenance Expense>Staff>Wages	31,105.00		31,105.00
75-837-00	Maintenance Expense>Security	7,759.00		7,759.00
75-838-80	Maintenance Expense>Security Desk>Wages	74,447.00		74,447.00
75-880-00	Maintenance Expense>Payroll Taxes	14,304.00		14,304.00
75-881-00	Maintenance Expense>Workers Comp	6,648.00		6,648.00
75-882-00	Maintenance Expense>Health Insurance	3,579.00		3,579.00
75-883-00	Maintenance Expense>Other Benefits	36,323.00	(36,323.00)	0.00
76-227-00	Utility Expense>Gas	5,499.00		5,499.00
76-228-00	Utility Expense>Electric	59,273.00		59,273.00
76-229-00	Utility Expense>Water/Sewer	31,872.00		31,872.00
80-101-00	Admin Expense>Provider Tax	586,415.00		586,415.00
80-162-00	Admin Expense>Insurance - General Liability & Other	43,068.00		43,068.00
80-163-00	Admin Expense>Insurance - EPLI	1,064.00		1,064.00
80-164-00	Admin Expense>Surety Bond	500.00		500.00
80-165-00	Admin Expense>Insurance - Property	7,038.00		7,038.00 279.00
80-167-00	Admin Expense>Insurance - Auto	279.00		12,091.00
80-183-00	Admin Expense>Supplies	12,091.00		2,097.00
80-208-00	Admin Expense>Equip-Rental	2,097.00	:	2,743.00
80-209-00	Admin Expense>Postage	2,743.00		2,100.00
80-210-00	Admin Expense>Internet	2,100.00		61,641.00
80-230-00	Admin Expense>Data Processing	61,641.00 12,448.00	(1,234.00)	11,214.00
80-231-00	Admin Expense>Telephone	7,761.00	(1,204.00)	7,761.00
80-232-00	Admin Expense>Cable TV	973.00	350.00	1,323.00
80-233-00	Admin Expense>Seminars Admin Expense>Licenses	1,751.00		1,751.00
80-234-00	Admin Expense>Licenses	1,340.00	(1,340.00)	0.00
80-235-00	Admin Expense>Dues & Subscriptions Admin Expense>Travel	10,099.00	(1/	10,099.00
80-236-00 80-236-04	Admin Expense>Travel>Allowable	2,100.00		2,100.00
80-238-04	Admin Expense>Trave>Allowable Admin Expense>Legal Fees	52,064.00	2,600.00	54,664.00
80-238-59	Admin Expense>Legal Fees>Acquisition	(45.00)		(45.00)
80-239-00	Admin Expense>Accounting Fees	67,781.00	(56,400.00)	11,381.00
80-240-00	Admin Expense>Professional Fees	127,038.00	52,409.00	179,447.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	13,484.00		13,484.00
80-243-00	Admin Expense>Late Fees	2,670.00		2,670.00
80-244-00	Admin Expense>Bank Fees	33,823.00		33,823.00
80-246-00	Admin Expense>Donations/Charity	60.00		60.00
80-247-00	Admin Expense>Corporate Tax	786.00		786.00
80-249-00	Admin Expense>Recruiting	6,281.00		6,281.00
80-250-00	Admin Expense>Marketing & Advertising	11,194.00		11,194.00
80-251-00	Admin Expense>Bad Debt	54,955.00		54,955.00
80-252-00	Admin Expense>Startup Costs	6,630.00		6,630.00
80-700-00	Admin Expense>Contracted Service	27,429.00		27,429.00
80-811-80	Admin Expense>Director>Wages	113,334.00		113,334.00
80-839-80	Admin Expense>Admissions>Wages	146,513.00		146,513.00

				C	5:29 PM
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
80-840-80	Admin Expense>Business Office>Wages	130,387.00			130,387.00
80-880-00	Admin Expense>Payroll Taxes	30,987.00			30,987.00
80-881-00	Admin Expense>Workers Comp	14,274.00			14,274.00
80-882-00	Admin Expense>Health Insurance	7,767.00			7,767.00
80-883-00	Admin Expense>Other Benefits	77,751.00		(77,751.00)	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		32,509.00	32,509.00
85-204-00	Training & Education	0.00		386.00	386.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		3,252.00	3,252.00
85-253-00	Uniforms	0.00		9,511.00	9,511.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00		256,552.00	256,552.00
<sup>′</sup> 85-260-79	Employee Benefits Expense>Welfare>Union	0.00		732,074.00	732,074.00
91-121-00	Property Expense>Rent	273,927.00			273,927.00
91-161-00	Property Expense>RE Taxes	103,547.00			103,547.00
91-261-00	Property Expense>Personal Prop Taxes	354.00			354.00
92-000-00	Depreciation Expense	26,177.00			26,177.00
93-000-00	Amortization Expense	6,963.00			6,963.00
94-000-00	Interest Expense	121,345.00			121,345.00
Marcum 101	Dentist	0.00		6,329.00	6,329.00
Marcum 102	Cell Phone	0.00		1,234.00	1,234.00
Marcum 106	Accounting Fees	0.00		1,391.00	1,391.00
Marcum 107	Chamber of Commerce Dues	0.00		990.00	990.00
Marcum 109	Ambulance	0.00		9,590.00	9,590.00
Marcum 111	Employee Food	0.00		1,476.00	1,476.00
Marcum 112	Employee Relations	0.00		442.00	442.00
Marcum 113	Allowable Party	0.00		377.00	377.00
Marcum 114	Discriminatory Bonus	0.00		38,029.00	38,029.00
Total	Discriminatory Dondo	0.00		0.00	0.00
Total					
	Net (Income) Loss	0.00		0.00	0.00

Olivert	Regal Care Management				
Client: Engagement:	Medicaid - RegalCare at West Haven, LLC				
Period Ending:	9/30/2017				
Trial Balance:	A.01 - TB-CCNH				
Workpaper:	A.03 - Grouping Report				
Account	Description	ADJ	JE Ref#	RJE	FINAL
	· .	9/30/2017		9/30/2017	9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators			0.00	113,334.00
80-811-80	Admin Expense>Director>Wages	113,334.00	-	0.00	113,334.00
Subtotal [2]	Administrators	113,334.00		0.00	113,334.00
Subgroup : [4]	Other Administrative Salaries	74,447.00		0.00	74,447.00
75-838-80	Maintenance Expense>Security Desk>W Admin Expense>Business Office>Wages	130,387.00		0.00	130,387.00
80-840-80	Other Administrative Salaries	204,834.00		0.00	204,834.00
Subtotal [4]			_	······	
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	58,876.00	_	0.00	58,876.00
Subtotal [5B]	Food Service Supervisor	58,876.00	_	0.00	58,876.00
Subgroup : [5C]	Dietary Workers				000 045 00
70-831-80	Dietary Expense>Aide>Wages	200,645.00		0.00	200,645.00
70-832-80	Dietary Expense>Cook>Wages	128,580.00		0.00	128,580.00 329,225.00
Subtotal [5C]	Dietary Workers	329,225.00	-	0.00	529,225.00
Subgroup : [6B]	Other Housekeeping Workers	325,766.00		0.00	325,766.00
72-831-80	Housekeeping Expense>Aide>Wages	325,766.00	-	0.00	325,766.00
Subtotal [6B]	Other Housekeeping Workers	525,700.00	-		
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	57,136.00		0.00	57,136.00
Subtotal [7A]	Engineer or Chief of Maintenance	57,136.00		0.00	57,136.00
oustour [rid]			_		
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	31,105.00	-	0.00	31,105.00
Subtotal [7B]	Other Maintenance Workers	31,105.00	-	0.00	31,105.00
Subgroup : [8B]	Other Laundry Workers	86,732.00		0.00	86,732.00
73-831-80	Laundry Expense>Aide>Wages Other Laundry Workers	86,732.00	-	0.00	86,732.00
Subtotal [8B]	Other Laundry Workers	00,102.00	-		
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wage	133,691.00		0.00	133,691.00
61-812-80	Nursing Admin Expense>Assistant Direct	53,858.00	_	0.00	53,858.00
Subtotal [12A]	Director of Nurses/Assistant Director	187,549.00	_	0.00	187,549.00
• •	_				
Subgroup : [12B1]	RNs - Direct Care				aa 400 aa
60-808-80	Nursing Expense>RN>Wages	39,409.00		0.00	39,409.00
60-809-80	Nursing Expense>RN Supervisor>Wage:	412,468.00	-	0.00	<u>412,468.00</u> <b>451,877.00</b>
Subtotal [12B1]	RNs - Direct Care	451,877.00	-	0.00	401,017.00
	man a state to the				
Subgroup : [12B2]	RNs - Administrative	92,412.00		0.00	92,412.00
61-817-80	Nursing Admin Expense>MDS / RNAC>\ Nursing Admin Expense>Nurse Admin>V	66,221.00		0.00	66,221.00
61-819-80	Nursing Admin Expense>Nurse Admin V	59,503.00		0.00	59,503.00
61-823-80 61-825-80	Nursing Admin Expense>Unit Manager>1	91,492.00		0.00	91,492.00
Subtotal [12B2]	RNs - Administrative	309,628.00		0.00	309,628.00
202020111221					
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	861,736.00		0.00	861,736.00
Subtotal [12C1]	LPNs - Direct Care	861,736.00		0.00	861,736.00
Subgroup : [12D]	Aides and Attendants			0.00	1,550,295.00
60-801-80	Nursing Expense>CNA>Wages	1,550,295.00		0.00	1,550,295.00
Subtotal [12D]	Aides and Attendants	1,550,295.00		0.00	

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Subgroup : [12H]	Recreation Workers				
71-811-80	Activity Expense>Director>Wages	44,410.00		0.00	44,410.00
71-831-80	Activity Expense>Aide>Wages	37,264.00		0.00	37,264.00
Subtotal [12H]	Recreation Workers	81,674.00	,	0.00	81,674.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wage	17,899.00		0.00	17,899.00
69-830-80	Social Services Expense>Assistant>Wac	47,083.00		0.00	47,083.00
Subtotal [12M]	Social Workers/Case Management	64,982.00		0.00	64,982.00
Subgroup : [120]	Other				00,000,00
61-818-80	Nursing Admin Expense>Medical Record	36,928.00		0.00	36,928.00
80-839-80	Admin Expense>Admissions>Wages	146,513.00		0.00	146,513.00
Subtotal [120]	Other	183,441.00		0.00	183,441.00
Total [10-A]	Salaries and Wages	4,898,190.00		0.00	4,898,190.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
Marcum 101	Dentist	0.00		6,329.00	6,329.00
			RJE - 1	6,329.00	
Subtotal [2]	Dentist	0.00		6,329.00	6,329.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	7,524.00		0.00	7,524.00
Subtotal [3]	Pharmacist	7,524.00		0.00	7,524.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	249,393.00		0.00	249,393.00
68-700-00	Therapy Expense>Contracted Service	7,000.00		0.00	7,000.00
Subtotal [5A]	PT - Resident Care	256,393.00		0.00	256,393.00
Subgroup : [8A]	Medical Director	36,000.00		0.00	36,000.00
61-750-00	Nursing Admin Expense>Medical Directo	36,000.00		0.00	36,000.00
Subtotal [8A]	Medical Director	50,000.00			
Subgroup : [9A]	ST - Resident Care	00.045.00		0.00	99,915.00
67-000-00	ST Expense	99,915.00		0.00	99,915.00
Subtotal [9A]	ST - Resident Care	99,915.00		0.00	30,010.00
Subgroup : [10A]	OT - Resident Care				005 400 00
66-000-00	OT Expense	265,420.00		0.00	265,420.00
Subtotal [10A]	OT - Resident Care	265,420.00	<b>-</b> -	0.00	265,420.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-18	Nursing Expense>Contracted Service>R	53,148.00		0.00	53,148.00
Subtotal [11A1]	RN's - Direct Care	53,148.00	_	0.00	53,148.00
Subgroup : [11B1]	LPN's - Direct Care				404 404 60
60-700-19	Nursing Expense>Contracted Service>LI	131,434.00		0.00	131,434.00
Subtotal [11B1]	LPN's - Direct Care	131,434.00		0.00	131,434.00
Subgroup : [11C]	Aides				
60-700-20	Nursing Expense>Contracted Service>C	34,695.00		0.00	34,695.00
Subtotal [11C]	Aides	34,695.00	_	0.00	34,695.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	11,646.00		(6,329.00)	5,317.00
			RJE - 1	(6,329.00)	
60-212-00	Nursing Expense>Clinical Consultants	990.00	_	0.00	990.00
Subtotal [12]	Other	12,636.00		(6,329.00)	6,307.00
Total [13-B]	Professional Fees	897,165.00		0.00	897,165.00
Group : [15]	Expenditures Other than Salaries				

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Group : [15] Expenditures Other than Salaries

Subgroup : [1A1] Workmen's Compensation

si -88-100 Numing Antimi Express-Violates Comp 137,320,00 0,00 127,320,00 2,044.00 728-81-00 Detay Express-Violates Comp 15,818.00 0,00 3,244.00 75.81-00 0,00 3,264.00 75.81-00 0,00 3,264.00 75.81-00 0,00 3,264.00 75.81-00 0,00 3,264.00 15,078-00 0,00 3,264.00 15,078-00 0,00 3,264.00 15,078-00 0,00 3,264.00 15,078-00 0,00 3,274.00 0,00 15,078-00 0,00 15,080-00 15,080-00 15,080-00 15,080-00 15,080-00 15,080-00 15,080-00 0,0						
Bess 500         Social Service Express-Workers Comp.         2,244.00         0.00         15,318.00           Tress 100         Datary Express-Workers Comp.         3,269.00         0.00         15,318.00           Tress 100         Maint Express-Workers Comp.         3,269.00         0.00         15,218.00           Statistical Maint Express-Workers Comp.         4,247.00         0.00         15,218.00           Statistical Maint Express-Workers Comp.         4,247.00         0.00         5,781.00           Statistical Maint Express-Payol Taxes         2,97.74.00         0.00         5,781.00           Statistical Maint Express-Payol Taxes         3,797.00         0.00         5,781.00           TessBool         Deals Score Payol Taxes         3,797.00         0.00         5,781.00           TessBool         Deals Score Payol Taxes         3,797.00         0.00         5,781.00           TesBool         Admink Express-Payol Taxes         3,578.00         0.00         4,132.00           TesBool         Admink Express-Payol Taxes         3,578.00         0.00         4,242.00           Subtal IVAI         Kensbool         4,00         0.00         7,478.00           Subtal IVAI         Kensbool         4,00         0.00         7,478.00 <t< td=""><td>61-881-00</td><td>Nursing Admin Expense&gt;Workers Comp</td><td>137,303.00</td><td></td><td>0.00</td><td>137,303.00</td></t<>	61-881-00	Nursing Admin Expense>Workers Comp	137,303.00		0.00	137,303.00
ToBB-00         Disksy Expenses-Workers Comp         15.118.00         0.00         15.288.00           7483-00         Housskeping & Luurdy Expenses-Worker Comp         3.885.00         0.00         15.288.00           7483-100         Housskeping & Luurdy Expenses-Worker Comp         16.915.00         0.00         15.278.00           Subgroup : [1A4]         Social So			2,644.00		0.00	2,644.00
7:83:00     Activity Expenses-Wilders Comp     3.28:00     0.00     13.28:00       7:83:00     Mainterance Expenses-Wilders Comp     6.28:00     0.00     18.51:00       Stabilition     Admin Expenses/Walkers Comp     6.28:20     0.00     14.27:200       Stabilition     Mainterance Expenses/Walkers Comp     6.28:20     0.00     14.27:200       Stabilition     Mainterance Expenses/Payol Taxes     5.79:100     0.00     5.79:100       6:880:00     Mainterance Expenses/Payol Taxes     5.79:100     0.00     7.18:000       6:880:00     Mainterance Payol Taxes     5.79:100     0.00     14.32:00       7:880:00     Delary Expenses/Payol Taxes     5.99:700     0.00     14.30:00       7:880:00     Mainterance     3.28:00     0.00     14.30:00       7:880:00     Mainterance     3.28:00     0.00     14.30:00       7:880:00     Mainterance     1.75:00     0.00     14.80:00       7:880:00     Numing Admin Expense-Payol Taxes     3.98:70     0.00     14.80:00       7:880:00     Numing Admin Expense-Payol Taxes     3.98:70     0.00     14.80:00       7:880:00     Numing Admin Expense-Payol Taxes     3.98:70     0.00     14.80:00       7:882:00     Numing Admin Expense-Payol Taxes     3.98:70			15,818.00		0.00	
Alestiol         Production (Section 2)         Control (Section 2)         Contresection 2)         Contresection 2)         Co	71-881-00		3,289.00			
C > 20 - 100 Setted 1 (M1)         Mediation of Loting - Modern Comparison         14.274.00 195.491.00         0.00         14.274.00 195.491.00           Satted 1 (M1)         Workners Comparison         195.491.00         0.00         195.491.00           Satted 1 (M1)         Workners Comparison         195.491.00         0.00         195.491.00           Satted 1 (M1)         Workners Comparison         299.734.00         0.00         5.791.00           Satted 1 (M1)         Social Sarvice Scenes-Payof Taxes         7.150.00         0.000         7.191.00           T-880.00         Advig Expense-Payof Taxes         7.150.00         0.000         14.324.00           Subgroup : (1A)         Manienzinee Expense-Payof Taxes         30.987.00         0.000         14.324.00           Subgroup : (1A)         Manienzinee Expense-Payof Taxes         30.987.00         0.000         14.324.00           Subgroup : (1A)         Manienzinee Expense-Payof Taxes         30.987.00         0.000         14.324.00           Subgroup : (1A)         Manienzinee Expense-Payof Taxes         30.987.00         0.000         14.324.00           Subgroup : (1A)         Manienzinee Expense-Payof Taxes         30.987.00         0.000         14.324.00           Subgroup : (1A)         Defant Expense-Payof Taxes         30.98	74-881-00	Housekeeping & Laundry Expense>Worl	16,515.00			-
Bit Bit Diagram         Dummer Votation (FCA)         0.00         196,491.00           Subprover, 11A4         Social Social (FCA)         0.00         299,734.00         0.00         5,791.00           Stage of the Social Social Social (FCA)         5,791.00         0.00         5,791.00         0.00         5,791.00           Stage of the Social	75-881-00	Maintenance Expense>Workers Comp	6,648.00			
Subpol         (1A)         Vertices & Comparison         100/2110           Subpros         (1A)         Social Service Expense-Payol Taxes         25/74.00         0.000         299/74.00           05890.00         Decisi Service Expense-Payol Taxes         5,791.00         0.000         5,791.00           7680.00         Active Expense-Payol Taxes         7,150.00         0.000         5,701.00           7680.00         Active Expense-Payol Taxes         7,150.00         0.000         14,334.00           60.882.00         Active Expense-Payol Taxes         30,987.00         0.000         14,334.00           60.882.00         Social Service Expense-Payol Taxes         30,987.00         0.000         14,828.00           80.882.00         Social Service Expense-Payol Taxes         74,829.00         0.000         148.00           7.882.00         Nursing Admin Expense-Heath Insurance         774.29         0.000         148.00           7.882.00         Active Expense-Heath Insurance         7776.70         0.00         5.758.00           8.882.00         Active Expense-Heath Insurance         7776.70         732.074.00         5.758.00           8.826.01         Active Expense-Heath Insurance         7776.70         732.074.00         5.855.20         256.552.00	80-881-00	Admin Expense>Workers Comp	14,274.00			
61-38-0.00         Nurging Admin Expense-Payrol Taxles         296,774.00         0.00         299,774.00           65-38-0.00         Deletary Expense-Payrol Taxles         3,192.00         0.00         3,192.00           7-88-0.01         Activy Expense-Payrol Taxles         7,150.00         0.00         3,791.00           7-88-0.01         Activy Expense-Payrol Taxles         7,150.00         0.00         3,778.00           7-88-0.01         Mainterance Expense-Payrol Taxles         3,087.00         0.00         3,678.00           7-88-0.01         Mainterance Expense-Payrol Taxles         3,087.00         0.00         74.829.00           8-0450.01         Admin Expense-Payrol Taxles         7,429.00         0.00         74.829.00           7-882.00         Nursing Admin Expense-Health Insurance         1,428.00         0.00         7,4829.00           7-882.00         Admin Expense-Health Insurance         7,787.00         0.00         3,778.00           7-882.00         Mainterance Expense-Health Insurance         7,787.00         0.00         3,778.00           7-882.00         Mainterance Expense-Health Insurance         7,787.00         0.00         3,778.00           8-263.02         Employee Bonefits Expense-Velati Insurance         7,787.00         732.074.00         732.07	Subtotal [1A1]	Workmen's Compensation	196,491.00		0.00	196,491.00
61-38-0.00         Nurging Admin Expense-Payrol Taxles         296,774.00         0.00         299,774.00           65-38-0.00         Deletary Expense-Payrol Taxles         3,192.00         0.00         3,192.00           7-88-0.01         Activy Expense-Payrol Taxles         7,150.00         0.00         3,791.00           7-88-0.01         Activy Expense-Payrol Taxles         7,150.00         0.00         3,778.00           7-88-0.01         Mainterance Expense-Payrol Taxles         3,087.00         0.00         3,678.00           7-88-0.01         Mainterance Expense-Payrol Taxles         3,087.00         0.00         74.829.00           8-0450.01         Admin Expense-Payrol Taxles         7,429.00         0.00         74.829.00           7-882.00         Nursing Admin Expense-Health Insurance         1,428.00         0.00         7,4829.00           7-882.00         Admin Expense-Health Insurance         7,787.00         0.00         3,778.00           7-882.00         Mainterance Expense-Health Insurance         7,787.00         0.00         3,778.00           7-882.00         Mainterance Expense-Health Insurance         7,787.00         0.00         3,778.00           8-263.02         Employee Bonefits Expense-Velati Insurance         7,787.00         732.074.00         732.07						
81-88-00         Protein Public Regimes-Payor Taxes         5,791.00         0.00         5,791.00           78-88-00         Detaily Expense-Payor Taxes         5,191.00         0.00         7,165.00           78-88-00         Activity Expense-Payor Taxes         5,191.00         0.00         7,165.00           78-88-00         Activity Expense-Payor Taxes         5,191.00         0.00         7,165.00           78-88-00         Mainterance Expense-Payor Taxes         3,097.00         0.00         14,334.00           80-88-00         Admit Expense-Payor Taxes         3,097.00         0.00         14,334.00           Subgroup ; [1A3]         Social Service Expense-Health Insurance         7,482.00         0.00         1,498.00           Subtotal [1A4]         Social Service Expense-Health Insurance         7,482.00         0.00         1,498.00           7,882.00         Detaily Expense-Health Insurance         7,87.00         0.00         1,498.00           7,882.00         Admit Expense-Health Insurance         7,87.00         0.00         1,498.00           7,882.00         Admit Expense-Health Insurance         7,87.00         0.00         1,787.00           Subtotal [1A5]         Health Insurance         7,787.00         7,787.00         0.00         7,207.400     <	-		000 734 00		0.00	299 734 00
03-881-00         Social Services Expense-Payrol Taxes         9,192.00         0.00         34,192.00           7-882-00         Activity Expense-Payrol Taxes         7,155.00         0.00         14,304.00           7-882-00         Mainterance Expense-Payrol Taxes         30,097.00         0.00         14,304.00           0.880-00         Activity Expense-Payrol Taxes         30,097.00         0.00         14,304.00           0.880-00         Activity Expense-Payrol Taxes         30,097.00         0.00         14,304.00           Subbatol [144]         Social Security (PCA)         427,864.00         0.00         14,900.00           68.82.00         Nursing Admin Expense-Health Insurance         1,408.00         0.00         1,408.00           0.848.20         Deletay Expense-Health Insurance         1,708.00         0.00         1,798.00           7.4882.00         Housekerging A Landry Expense-Health Insurance         3,778.00         0.00         3,778.00           7.4882.00         Housekerging A Landry Expense-Pension>U         0.00         7,787.00         0.00         3,778.00           8.7482.00         Maint Expense-Pension>U         0.00         7,787.00         0.00         3,778.00           8.7482.00         Maintexpense-Pension>U         0.00         7,787.00		•				
(Assel-0)         Distry Expenses-Payof Tass         7,150.00         0.00         7,150.00           7.488.00         Housekeeping & Laundy Expenses-Payof Tass         30,977.00         0.00         14,304.00           80.880.01         Admin Expense-Payof Tass         30,977.00         0.00         14,304.00           80.881.00         Admin Expense-Payof Tass         30,977.00         0.00         14,304.00           80.882.00         Admin Expense-Payof Tass         30,977.00         0.00         14,408.00           81.882.00         Nutring Admin Expense-Health Insurance         74,829.00         0.00         1,408.00           81.882.00         Discle Segment-Health Insurance         8,455.00         0.000         1,408.00           71.882.00         Admint Expense-Health Insurance         8,455.00         0.000         1,478.00           71.882.00         Admint Expense-Health Insurance         7,87.00         0.000         7,787.00           71.882.00         Admint Expense-Health Insurance         7,787.00         0.00         7,787.00           52.807.97         Employee Benetis Expense-Presion>U         0.00         7,787.00         7,20,74.00         732,074.00           Subtrat [1A5]         Health Insurance         1065,898.00         246,552.00         246,552.						-
(7)-88-00         µoundy Expense/Payr         155780.0         0.000         35,778.00           74-88-00         Maintenance Expense/Payr         14,304.00         0.00         30,987.00           Subtol [14]         Social Security (FCA)         427,844.00         0.00         427,844.00           Subtol [14]         Social Security (FCA)         427,844.00         0.00         427,844.00           Subtol [14]         Social Security (FCA)         427,844.00         0.00         74,820.00           Subtol [14]         Social Security (FCA)         427,844.00         0.00         74,820.00           Security (FCA)         Social Security (FCA)         427,844.00         0.00         74,820.00           Security (FCA)         Social Security (FCA)         427,844.00         0.00         74,820.00           Security (FCA)         Social Security (FCA)         0.00         7,870.00         0.00         8,575.00           Security (FA)         Housekeeping & Landry Expense-Health Insurance         1787.00         0.00         7,787.00         0.00         7,787.00           Security (FA)         Employee Benefits Expense-Pension>U         0.00         7,787.00         2266,552.00         2266,552.00         2266,552.00         2266,552.00         2266,552.00         2266,552.0		• •	•			
74-880.00         Produceteping 3_Linuity Cuprimer 47, 133.00         0.00         14.334.00           75-880.00         Admin Expense Payrolo         0.00         14.334.00           80-880.00         Admin Expense Payrolo         0.00         14.334.00           80-880.00         Admin Expense Payrolo         0.00         14.334.00           Subproup: [1A5]         Health Insurance         0.00         74.822.00           Subproup: [1A5]         Health Insurance         74.822.00         0.00         74.822.00           7.882.00         Dicking Expense-Health Insurance         7.787.00         0.00         7.787.00           7.882.00         Addinin Expense-Health Insurance         7.777.00         0.00         7.777.00           7.882.00         Admin Expense-Health Insurance         7.777.00         7.20.774.00         8.853.00           8.582.00         Mainterance Expense-Health Insurance         7.777.00         7.20.774.00         7.20.774.00           8.526.79         Employee Benefits Expense-Penilons-U         0.00         7.22.674.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.55						
Cycelet-00         Maint Expense-Payoff Taxes         30,997.00         30,997.00           Subtotal [144]         Social Security (FICA)         427,845.00         0.00         427,845.00           Subporp: [145]         Health Insurance         427,845.00         0.00         74,829.00           Subporp: [145]         Health Insurance         74,829.00         0.00         74,829.00           Sease.00         Social Services Expense-Health Insurance         7,787.00         0.00         1,449.00           Sease.00         Dolletay Expense-Health Insurance         7,787.00         0.00         3,578.00           Sease.00         Admin Expense-Health Insurance         7,787.00         0.00         3,578.00           Sease.00         Admin Expense-Health Insurance         7,787.00         732.074.00         732.074.00           Sease.01         Employee Benefits Expense-Ventarrace         106,895.00         732.074.00         833.769.00           Subtotal [1A7]         Pensions         0.00         726.074.00         732.074.00         833.769.00           Subtotal [1A7]         Pensions         0.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00         256.552.00 <td< td=""><td></td><td>• • •</td><td></td><td></td><td></td><td></td></td<>		• • •				
Bit Bit Differ         Differ <thdiffer< th=""> <thd< td=""><td></td><td></td><td></td><td></td><td></td><td></td></thd<></thdiffer<>						
Subtotal (1A4)         Substantly (no.)         Interact           Subgroup (1A5)         Health Insurance         74,829.00         0.00         74,829.00           61-882-00         Social Services Expense-Health Insurance         1,740.00         0.00         1,449.00           76-882-00         Didetary Expense-Health Insurance         1,733.00         0.00         6,4455.00           77-882-00         Activity Expense-Health Insurance         1,773.00         0.00         3,675.80           76-882-00         Adminet Expense-Health Insurance         3,779.00         0.00         7,7767.00           78-882-00         Adminet Expense-Health Insurance         7,787.00         0.00         7,7767.00           78-882-00         Adminet Expense-Wealfare-Ui         0.00         7,787.00         2,004.00           Subgroup: (1A5)         Health Insurance         106,695.00         RUE - 3         226,552.00         256,552.00		· · · · ·		_		
61-92.00         Nursing Admin Expenses-Health Insuranc         74.822.00         0.00         74.822.00           80-982.00         Didtary Expenses-Health Insurance         8.465.00         0.00         8.465.00           71-982.00         Activity Expenses-Health Insurance         8.465.00         0.00         8.465.00           71-982.00         Activity Expenses-Health Insurance         1.793.00         0.00         8.455.00           72-982.00         Maintenance Expenses-Health Insurance         3.757.00         0.00         7.777.00           72-982.00         Admit Expenses-Health Insurance         7.767.00         0.00         7.777.00           86-250-79         Employee Benefits Expenses-Vieatinance         7.767.00         732.074.00         732.074.00           Subtotal [1A7]         Pensions         0.00         7.885.00         256.552.00         256.552.00           Subtotal [1A7]         Pensions         0.00         RJE - 3         256.552.00         256.552.00           Subtotal [1A8]         Uniform Allowance         0.00         9.511.00         9.511.00         9.511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         (751.196.00)         0.00           Subtotal [1A8]         Uniform Allowance         0.00	Subtotal [1A4]		421,004.00			
61-92.00         Nursing Admin Expenses-Health Insuranc         74.822.00         0.00         74.822.00           80-982.00         Didtary Expenses-Health Insurance         8.465.00         0.00         8.465.00           71-982.00         Activity Expenses-Health Insurance         8.465.00         0.00         8.465.00           71-982.00         Activity Expenses-Health Insurance         1.793.00         0.00         8.455.00           72-982.00         Maintenance Expenses-Health Insurance         3.757.00         0.00         7.777.00           72-982.00         Admit Expenses-Health Insurance         7.767.00         0.00         7.777.00           86-250-79         Employee Benefits Expenses-Vieatinance         7.767.00         732.074.00         732.074.00           Subtotal [1A7]         Pensions         0.00         7.885.00         256.552.00         256.552.00           Subtotal [1A7]         Pensions         0.00         RJE - 3         256.552.00         256.552.00           Subtotal [1A8]         Uniform Allowance         0.00         9.511.00         9.511.00         9.511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         (751.196.00)         0.00           Subtotal [1A8]         Uniform Allowance         0.00	Subaroup : [145]	Health Insurance				
B3-B32:00         Social Services Expense-Health Insurance         1,409.00         1,409.00         1,409.00           70-B32:00         Dietary Expense-Health Insurance         8,465.00         0.00         1,793.00           71-B32:00         Activity Expense-Health Insurance         1,793.00         0.00         8,679.00           71-B32:00         Maintenance Expense-Health Insurance         7,767.00         0.00         7,767.00           75-B32:00         Maintenance Expense-Health Insurance         7,767.00         0.00         7,767.00           Stabtotal [145]         Health Insurance         7,767.00         732.074.00         732.074.00           Subtotal [147]         Pensions         256.552.00         256.552.00         256.552.00           Subtotal [147]         Pensions         0.00         8,511.00         9,511.00         9,511.00           Subtotal [148]         Uniform Allowance         0.00         RJE - 3         (751.195.00)         0.00           Subgroup : [148]         Uniform Allowance         0.00         RJE - 3         (751.195.00)         0.00           Subgroup : [149]         Other          (751.195.00)         0.00         RJE - 3         (751.195.00)         0.00           Subgroup : [149]         Other			74.829.00		0.00	74,829.00
T0-682:00         Dietary Expense>Health Insurance         8,465:00         0.00         8,465:00           71-682:00         Activity Expense>Health Insurance         1,778:300         0.00         8,533:00           71-682:00         Maintenance Expense>Health Insurance         3,679:00         0.00         8,533:00           78-82:00         Admin Expense>Health Insurance         3,679:00         0.00         7,787:00           85-260:79         Employee Benefits Expense>Verifinare-Ur         0.00         7,787:00         732,074:00         732,074:00           Subtotal [1A5]         Health Insurance         106,595:00         732,074:00         732,074:00         256,552:00           Subtotal [1A7]         Pensions         0.00         RJE - 3         256,552:00         256,552:00           Subtotal [1A7]         Pensions         0.00         RJE - 3         9,511:00         9,511:00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511:00         9,511:00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         (66,651:00)         0.00           Subtotal [1A8]         Uniform Allowance         0.66,651:00         0.00         RJE - 3         (66,061:00)         0.00           <			-		0.00	1,409.00
71-982.00       Activity Expenses-Health Insurance       1,793.00       0.00       1,793.00         74-982.00       Housekeeping & Laundry Expenses-Healt       8,653.00       0.00       8,653.00         75-982.00       Maintenance Expense-Health Insurance       7,767.00       0.00       7,779.00         85-260-79       Employee Benefits Expenses-Welfare-Ui       0.00       7,787.00       732,074.00       732,074.00         Subtotal [145]       Health Insurance       106,695.00       732,074.00       732,074.00       732,074.00         Subtotal [147]       Pensions       0.00       R/E - 3       732,074.00       256,552.00         Subtotal [147]       Pensions       0.00       R/E - 3       9,511.00       9,511.00         Subtotal [148]       Uniform Allowance       0.00       9,511.00       9,511.00       9,511.00         Subtotal [148]       Uniform Allowance       0.00       R/E - 3       (751,195.00)       0.00         Subtotal [148]       Uniform Allowance       0.00       R/E - 3       (751,195.00)       0.00         Subtotal [148]       Uniform Allowance       0.00       R/E - 3       (751,195.00)       0.00         Subtotal [148]       Uniform Allowance       0.00       R/E - 3       (751,195.00) <td>·</td> <td></td> <td>8,465.00</td> <td></td> <td>0.00</td> <td>8,465.00</td>	·		8,465.00		0.00	8,465.00
74 882-00 75-882-00 86-82-00 85-882-00 85-280-79       Housekeeping & Laundy Expense>Head Insurance       8,853.00 3,579.00 7,767.00 85-280-79       0.00 8,853.00 85-280-79       0.00 7,767.00 87.2074.00       8,853.00 7,767.00 7,767.00 87.2074.00       0.00 7,767.00 732,074.00       8,853.00 7,767.00 732,074.00       0.00 7,767.00 732,074.00       8,853.00 7,767.00 732,074.00       7,767.00 732,074.00       7,767.00       7,767.00 732,074.00       7,767.00 732,074.00       7,767.00 732,074.00       7,87.00       7,87.00       7,87.00       2,56,552.00			1,793.00		0.00	1,793.00
75 692:00 80 692:00 Admin Expense>Health Insurance 85:260-79         0.00 7,767:00 732,074:00         3.579:00 732,074:00         0.00 732,074:00         3.579:00 732,074:00           Subtotal [1A5]         Health Insurance         106,695:00         722,074:00         732		· ·	8,853.00		0.00	8,853.00
B0-B2:00 B5-28:079         Admin Expense>Health Insurance         7,767.00 7,767.00         0.00 732,074.00         7,767.00 732,074.00           Subtotal [145]         Health Insurance         106,695.00         RJE - 3         732,074.00         838,769.00           Subtotal [147]         Pensions         0.00         RJE - 3         732,074.00         838,769.00           Subtotal [147]         Pensions         0.00         RJE - 3         256,552.00         256,552.00           Subtotal [147]         Pensions         0.00         RJE - 3         256,552.00         256,552.00           Subtotal [147]         Pensions         0.00         RJE - 3         9,511.00         9,511.00           Subtotal [148]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00           Subtotal [148]         Uniform Allowance         0.00         RJE - 3         (14,409.00)         0.00           Subtotal [148]         Uniform Allowance         0.00         RJE - 3         (14,409.00)         0.00           Subtotal [148]         Uniform Allowance         0.00         RJE - 3         (14,409.00)         0.00           Subtotal [148]         Uniform Allowance         0.00         RJE - 3         (14,409.00)         0.00					0.00	3,579.00
85-260-79         Employee Benefits Expense>VWelfare>U1         0.00         732,074.00         732,074.00           Subtotal [1A5]         Health Insurance         106,695.00         RUE - 3         732,074.00         633,769.00           Subtotal [1A7]         Pensions         0.00         RUE - 3         256,552.00         256,552.00           Subtotal [1A7]         Pensions         0.00         RUE - 3         256,552.00         256,552.00           Subtotal [1A7]         Pensions         0.00         RUE - 3         256,552.00         256,552.00           Subtotal [1A7]         Pensions         0.00         RUE - 3         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RUE - 3         (751,195.00)         0.00           Subtotal [1A8]         Uniform Allowance         0.00         RUE - 3         (751,195.00)         0.00           Subgroup : [1A9]         Other         RUE - 3         (751,195.00)         0.00         RUE - 3         (714,409.00)         0.00           70-883-00         Dielary Expense>Other Benefits         14,409.00         RUE - 3         (14,409.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits         18.029.00         RUE - 3			7,767.00		0.00	7,767.00
Subtotal [1A5]         Health Insurance         106,695.00         732,074.00         732,074.00           Subgroup : [1A7]         Pensions         Employee Benefits Expense>Pension>U         0.00         RJE - 3         256,552.00         256,552.00           Subtotal [1A7]         Pensions         0.00         RJE - 3         256,552.00         256,552.00           Subtotal [1A7]         Pensions         0.00         RJE - 3         256,552.00         256,552.00           Subtotal [1A8]         Uniform Allowance         0.00         9,511.00         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         9,511.00         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         (751,195.00)         0.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         (764,99.00)         0.00           69-883-00         Social Services Expense>Other Benefits         751,195.00         RJE - 3         (166,651.00)         0.00           7-883-00         Activity Expense>Other Benefits         18,029.00         RJE - 3 <td< td=""><td></td><td></td><td>0.00</td><td></td><td>732,074.00</td><td>732,074.00</td></td<>			0.00		732,074.00	732,074.00
Subtotal [1A7]         Nearth Insulate         Technology           Subgroup : [1A7]         Pensions         256,552.00         256,552.00           Subtotal [1A7]         Pensions         0.00         RUE - 3         256,552.00           Subgroup : [1A8]         Uniform Allowance         0.00         85-255-00         256,552.00           Subtotal [1A8]         Uniform Allowance         0.00         RUE - 3         9,511.00         9,511.00           Subgroup : [1A9]         Uniform Allowance         0.00         RUE - 3         9,511.00         9,511.00           Subgroup : [1A9]         Uniform Allowance         0.00         RUE - 3         (751,195.00)         0.00           Subgroup : [1A9]         Other         (751,195.00)         0.00         RUE - 3         (751,195.00)         0.00           Subgroup : [1A9]         Other         (751,195.00)         0.00         RUE - 3         (74,409.00)         0.00           69-883-00         Social Services Expense>Other Benefits         86,651.00         RUE - 3         (86,651.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         RUE - 3         (66,651.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits <t< td=""><td>00 200 70</td><td></td><td></td><td>RJE - 3</td><td>732,074.00</td><td></td></t<>	00 200 70			RJE - 3	732,074.00	
Subgroup : [1A7] 85-255-79         Pensions Employee Benefits Expense>Pension>U         0.00         RJE - 3         256,552.00 256,552.00         256,552.00           Subtotal [1A7]         Pensions         0.00         RJE - 3         256,552.00         256,552.00           Subtotal [1A7]         Pensions         0.00         RJE - 3         256,552.00         256,552.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         9,511.00         9,511.00         9,511.00           Subgroup : [1A9]         Other         0.00         RJE - 3         (75,1195.00)         0.00           Subgroup : [1A9]         Other         (75,1195.00)         0.00         RJE - 3         (14,409.00)         0.00           G8-883-00         Social Services Expense>Other Benefits         14,409.00         RJE - 3         (14,409.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         RJE - 3         (16,029.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323.00         RJE - 3         (26,551.00)         0.00           75-883-00         Maintenance Expense>Other Benefits	Subtotal [1A5]	Health Insurance	106,695.00		732,074.00	838,769.00
85-255-79         Employee Benefits Expense>Pension>U         0.00         266.552.00         256.552.00           Subtotal [1A7]         Pensions         0.00         RJE - 3         256.552.00         256,552.00           Subtotal [1A8]         Uniform Allowance         0.00         9,511.00         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         (751,195.00)         0.00           Subgroup: [1A9]         Other          (751,195.00)         0.00         9,511.00           Ge-883-00         Social Services Expense>Other Benefits         751,195.00         (751,195.00)         0.00           70-883-00         Dietary Expense>Other Benefits         14,409.00         RJE - 3         (14,409.00)           71-883-00         Activity Expense>Other Benefits         18,029.00         RJE - 3         (90,250.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits         77,751.00         (77,751.00)         0.00           74-883-00         Maintenance Expense>Other Benefits         77,751.00         (80,250.00)         0.00           75-883-00			-			
BS-259-7         Employee benefits Expense> Chaolino 0         RJE - 3         256,552.00           Subtotal [1A7]         Pensions         0.00         RJE - 3         256,552.00         256,552.00           Subtotal [1A8]         Uniform Allowance Uniforms         0.00         RJE - 3         256,552.00         256,552.00           Subtotal [1A8]         Uniform Allowance         0.00         9,511.00         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         (751,195.00)         0.00           Subscoup : [1A9]         Other         (751,195.00)         (751,195.00)         0.00         RJE - 3         (14,409.00)         0.00           Subscoup : [1A8]         Other         (86,651.00)         RJE - 3         (16,029.00)         0.00           70-883-00         Deletary Expense>Other Benefits         18,029.00         RJE - 3         (16,029.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits         36,323.00         RJE - 3         (36,323.00)         0.00           85-200-79         Employee Benefits Expense>Other Benefits         77,751.00 <th< td=""><td>Subgroup : [1A7]</td><td>Pensions</td><td></td><td></td><td></td><td></td></th<>	Subgroup : [1A7]	Pensions				
Subtotal [1A7]         Pensions         0.00         256,552.00         256,552.00           Subgroup : [1A8] 85-253-00         Uniform Allowance Uniforms         0.00         RJE - 3         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00           Subgroup : [1A9]         Other         (14.09.00)         0.00         RJE - 3         (751,195.00)         0.00           69-883-00         Social Services Expense>Other Benefits         14,409.00         (14,409.00)         0.00           70-883-00         Dietary Expense>Other Benefits         86,651.00         (86,651.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         RJE - 3         (90,250.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other         90,250.00         RJE - 3         (90,250.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         77,751.00         RJE - 3         (36,323.00)         0.00           85-204-00         Training & Education         0.00         RJE - 3         386.00 <td< td=""><td>85-255-79</td><td>Employee Benefits Expense&gt;Pension&gt;U</td><td>0,00</td><td></td><td></td><td>256,552.00</td></td<>	85-255-79	Employee Benefits Expense>Pension>U	0,00			256,552.00
Subtrota (1A)         Persons         Uniform Allowance Uniforms         0.00         9.511.00         9.5		. <u> </u>		RJE - 3		256 552 00
85-253-00         Uniforms         0.00         9,511.00         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00         9,511.00           Subgroup : [1A9]         Other         (751,195.00)         0.00         RJE - 3         (751,195.00)         0.00           61-883-00         Social Services Expense>Other Benefits         14,409.00         RJE - 3         (714,499.00)         0.00           70-883-00         Dietary Expense>Other Benefits         16,029.00         RJE - 3         (16,029.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         RJE - 3         (18,029.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits         36,323.00         RJE - 3         (36,323.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323.00         RJE - 3         (36,323.00)         0.00           85-204-00         Training & Education         0.00         RJE - 3         32,509.00         32,509.00         32,509.00         32,509.00	Subtotal [1A7]	Pensions	0.00		256,552.00	256,552.00
85-253-00         Uniforms         0.00         9,511.00         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         RJE - 3         9,511.00         9,511.00         9,511.00           Subgroup : [1A9]         Other         (751,195.00)         0.00         RJE - 3         (751,195.00)         0.00           61-883-00         Social Services Expense>Other Benefits         14,409.00         RJE - 3         (714,499.00)         0.00           70-883-00         Dietary Expense>Other Benefits         16,029.00         RJE - 3         (16,029.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         RJE - 3         (18,029.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits         36,323.00         RJE - 3         (36,323.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323.00         RJE - 3         (36,323.00)         0.00           85-204-00         Training & Education         0.00         RJE - 3         32,509.00         32,509.00         32,509.00         32,509.00						
B5-25-00         Uniform Allowance         0.00         RJE - 3         9,511.00           Subtotal [1A8]         Uniform Allowance         0.00         9,511.00         9,511.00           Subgroup : [1A9]         Other         (751,195.00)         0.00           61-883-00         Social Services Expense>Other Benefits         751,195.00         (751,195.00)         0.00           69-883-00         Social Services Expense>Other Benefits         14,409.00         0.00         0.00           70-863-00         Dietary Expense>Other Benefits         86,651.00         (86,651.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         (18,029.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other 90,250.00         RJE - 3         (90,250.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323.00         RJE - 3         (36,323.00)         0.00           80-883-00         Admin Expense>Other Benefits         77,751.00         0.00         RJE - 3         32,509.00         32,509.00           85-204-00         Training & Education         0.00         RJE - 3         32,509.00         32,509.00         32,520.00         32,520.00         32,522.00         32,252.00         3			. 0.00		9 511 00	9 511 00
Subtotal [1A8]         Uniform Allowance         0.00         9,511.00         9,511.00           Subgroup : [1A9]         Other         Nursing Admin Expense>Other Benefits         751,195.00         (751,195.00)         0.00           69-883-00         Social Services Expense>Other Benefits         14,409.00         (14,409.00)         0.00           70-883-00         Dietary Expense>Other Benefits         86,651.00         (86,651.00)         0.00           70-883-00         Dietary Expense>Other Benefits         86,651.00         (86,651.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         (18,029.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits         36,323.00         0.00         RJE - 3         (90,250.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         77,751.00         RJE - 3         (36,323.00)         0.00           86-200-79         Employee Benefits Expense>Training Fu         0.00         RJE - 3         32,509.00         32,509.00           85-204-00         Training & Education         0.00         RJE - 3         386.00         386.00           86-245-00         Employee Benefits Expense>Backgrount         0.00         3,252.00         32,250.00 </td <td>85-253-00</td> <td>Uniforms</td> <td>0.00</td> <td>PIE-3</td> <td>,</td> <td>0,011100</td>	85-253-00	Uniforms	0.00	PIE-3	,	0,011100
Subgroup : [1A9]         Other         (751,195,00)         0.00           61-883-00         Nursing Admin Expense>Other Benefits         751,195,00         RJE - 3         (751,195,00)         0.00           69-883-00         Social Services Expense>Other Benefits         14,409,00         RJE - 3         (14,409,00)         0.00           70-883-00         Dietary Expense>Other Benefits         14,409,00         RJE - 3         (14,409,00)         0.00           71-883-00         Activity Expense>Other Benefits         866,651,00         (18,029,00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits         18,029,00         (190,250,00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits         36,323,00         (18,029,00)         0.00           74-883-00         Maintenance Expense>Other Benefits         36,323,00         (36,323,00)         0.00           75-883-00         Maintenance Expense>Other Benefits         77,751,00         (77,751,00)         0.00           86-803-00         Admin Expense>Training Fu         0.00         RJE - 3         32,509,00         32,509,00           85-200-79         Employee Benefits Expense>Backgrount         0.00         RJE - 3         32,509,00         32,520,00	Cubental [4 AP]	Liniform Allowance	0.00			9,511.00
61-883-00         Nursing Admin Expense>Other Benefits         751,195.00         (751,195.00)         0.00           69-883-00         Social Services Expense>Other Benefits         14,409.00         RJE - 3         (14,409.00)         0.00           70-883-00         Dietary Expense>Other Benefits         86,651.00         RJE - 3         (14,409.00)         0.00           70-883-00         Dietary Expense>Other Benefits         86,651.00         RJE - 3         (14,409.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         (18,029.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other         90,250.00         (90,250.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323.00         (36,323.00)         0.00           80-883-00         Admin Expense>Other Benefits         77,751.00         (77,751.00)         0.00           80-883-00         Admin Expense>Other Benefits         77,751.00         (77,751.00)         0.00           85-200-79         Employee Benefits Expense>Training Fu         0.00         RJE - 3         386.00         32,509.00           85-204-00         Training & Education         0.00         RJE - 3         3265.00         32,509.00	Subtotal [1A6]					······
61-883-00         Nursing Admin Expense>Other Benefits         751,195.00         (751,195.00)         0.00           69-883-00         Social Services Expense>Other Benefits         14,409.00         RJE - 3         (14,409.00)         0.00           70-883-00         Dietary Expense>Other Benefits         86,651.00         RJE - 3         (14,409.00)         0.00           70-883-00         Dietary Expense>Other Benefits         86,651.00         RJE - 3         (14,409.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         (18,029.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other         90,250.00         (90,250.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323.00         (36,323.00)         0.00           80-883-00         Admin Expense>Other Benefits         77,751.00         (77,751.00)         0.00           80-883-00         Admin Expense>Other Benefits         77,751.00         (77,751.00)         0.00           85-200-79         Employee Benefits Expense>Training Fu         0.00         RJE - 3         386.00         32,509.00           85-204-00         Training & Education         0.00         RJE - 3         3265.00         32,509.00	Subgroup · [149]	Other				
RJE - 3         (751,195.00)           69-883-00         Social Services Expense>Other Benefits         14,409.00         (14,409.00)         0.00           70-883-00         Dietary Expense>Other Benefits         86,651.00         (14,409.00)         0.00           70-883-00         Dietary Expense>Other Benefits         86,651.00         (14,409.00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029.00         (18,029.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other         90,250.00         (90,250.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323.00         (36,323.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323.00         (77,751.00)         0.00           80-883-00         Admin Expense>Other Benefits         77,751.00         (77,751.00)         0.00           85-200-79         Employee Benefits Expense>Training Fu         0.00         RJE - 3         32,509.00         32,509.00           85-204-00         Training & Education         0.00         RJE - 3         32,609.00         32,509.00           85-204-00         Employee Benefits Expense>Backgrount         0.00         RJE - 3         32,600         36,00	• • • •		751,195.00		(751,195.00)	0.00
65-883-00       Social Services Expense>Other Benefits       14,403.00       RJE - 3       (14,409.00)         70-883-00       Dietary Expense>Other Benefits       86,651.00       RJE - 3       (16,029.00)       0.00         71-883-00       Activity Expense>Other Benefits       18,029.00       RJE - 3       (18,029.00)       0.00         74-883-00       Housekeeping & Laundry Expense>Other Benefits       18,029.00       RJE - 3       (19,0250.00)       0.00         75-883-00       Maintenance Expense>Other Benefits       36,323.00       (36,323.00)       0.00         80-883-00       Admin Expense>Other Benefits       36,323.00       (77,751.00)       0.00         80-883-00       Admin Expense>Other Benefits       77,751.00       (77,751.00)       0.00         85-200-79       Employee Benefits Expense>Training Fu       0.00       32,509.00       32,509.00         85-204-00       Training & Education       0.00       RJE - 3       32,509.00       32,52.00         85-245-00       Employee Benefits Expense>Backgrount       0.00       RJE - 3       3,252.00       3,252.00         Subtotal [1A9]       Other       1,074,608.00       (1,038,461.00)       36,147.00       36,147.00         Subtotal [1A9]       Other       1,074,608.00       0	0100000			RJE - 3	(751,195.00)	
RJE - 3         (14,409,00) (86,651,00)           70-883-00         Dietary Expense>Other Benefits         86,651,00         (86,651,00)         0.00           71-883-00         Activity Expense>Other Benefits         18,029,00         (18,029,00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other         90,250,00         (90,250,00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other Benefits         36,323,00         (90,250,00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323,00         (77,751,00)         0.00           80-883-00         Admin Expense>Other Benefits         77,751,00         (77,751,00)         0.00           80-883-00         Training & Education         0.00         RJE - 3         32,509,00         32,509,00           85-204-00         Training & Education         0.00         RJE - 3         386,00         386,00           85-204-00         Employee Benefits Expense>Background         0.00         32,520,00         3,252,00         3,252,00           85-204-00         Employee Benefits Expense>Background         0.00         386,00         32,520,00         3,252,00           85-204-00         Employee Benefits Expense>Background         0.00         3,252,00	69-883-00	Social Services Expense>Other Benefits	14,409.00		(14,409.00)	0.00
70-883-00       Defail y Expense>Other Benefits       60,001,00       RJE - 3       (86,651,00)         71-883-00       Activity Expense>Other Benefits       18,029,00       0.00         74-883-00       Housekeeping & Laundry Expense>Other       90,250,00       (90,250,00)       0.00         75-883-00       Maintenance Expense>Other Benefits       36,323,00       (36,323,00)       0.00         75-883-00       Maintenance Expense>Other Benefits       36,323,00       (36,323,00)       0.00         80-883-00       Admin Expense>Other Benefits       77,751,00       (77,751,00)       0.00         85-200-79       Employee Benefits Expense>Training Fu       0.00       RJE - 3       32,509,00       32,509,00         85-204-00       Training & Education       0.00       RJE - 3       386,00       386,00         85-245-00       Employee Benefits Expense>Backgroun:       0.00       RJE - 3       3,252,00       3,252,00         Subtotal [1A9]       Other       1,074,608,00       (1,038,461,00)       36,147,00       36,147,00         Subtotal [1A9]       Admin Expense>Bad Debt       54,955,00       0.00       54,955,00       54,955,00	00 000 00			RJE - 3	(14,409.00)	
RJE - 3     (86,651.00)       71-883-00     Activity Expense>Other Benefits     18,029.00     (18,029.00)     0.00       74-883-00     Housekeeping & Laundry Expense>Othe     90,250.00     (90,250.00)     0.00       74-883-00     Housekeeping & Laundry Expense>Other Benefits     36,323.00     (90,250.00)     0.00       75-883-00     Maintenance Expense>Other Benefits     36,323.00     (36,323.00)     0.00       80-883-00     Admin Expense>Other Benefits     77,751.00     (77,751.00)     0.00       80-883-00     Admin Expense>Other Benefits     77,751.00     (77,751.00)     0.00       85-200-79     Employee Benefits Expense>Training Fu     0.00     32,509.00     32,509.00       85-204-00     Training & Education     0.00     386.00     386.00       85-245-00     Employee Benefits Expense>Backgroun     0.00     3,252.00     3,252.00       Subtotal [1A9]     Other     1,074,608.00     (1,038,461.00)     36,147.00       Subgroup : [1C]     Bad Debts     54,955.00     0.00     54,955.00       80-251-00     Admin Expense>Bad Debt     54,955.00     0.00     54,955.00	70-883-00	Dietary Expense>Other Benefits	86,651.00		(86,651.00)	0.00
71-883-00       Activity Expense>Other Benefits       10,025,00       RJE - 3       (18,029,00)         74-883-00       Housekeeping & Laundry Expense>Othe       90,250,00       (18,029,00)       0.00         75-883-00       Maintenance Expense>Other Benefits       36,323,00       (36,323,00)       0.00         75-883-00       Admin Expense>Other Benefits       36,323,00       (77,751,00)       0.00         80-883-00       Admin Expense>Other Benefits       77,751,00       (77,751,00)       0.00         85-200-79       Employee Benefits Expense>Training Fu       0.00       32,509,00       32,509,00         85-204-00       Training & Education       0.00       RJE - 3       386,00       386,00         85-245-00       Employee Benefits Expense>Background       0.00       3,252,00       3,252,00       3,252,00         Subtotal [1A9]       Other       1,074,608,00       (1,038,461,00)       36,147,00       36,147,00         Subgroup: [1C]       Bad Debts       54,955,00       0,00       54,955,00       0,00       54,955,00         80-251-00       Admin Expense>Bad Debt       54,955,00       0,00       54,955,00       54,955,00				RJE - 3	(86,651.00)	
RJE - 3         (18,029.00) (90,250.00)         0.00           74-883-00         Housekeeping & Laundry Expense>Other         90,250.00         (90,250.00)         0.00           75-883-00         Maintenance Expense>Other Benefits         36,323.00         (36,323.00)         0.00           80-883-00         Admin Expense>Other Benefits         36,323.00         (77,751.00)         0.00           80-883-00         Admin Expense>Other Benefits         77,751.00         (77,751.00)         0.00           85-200-79         Employee Benefits Expense>Training Fu         0.00         32,509.00         32,509.00           85-204-00         Training & Education         0.00         RJE - 3         386.00         386.00           85-245-00         Employee Benefits Expense>Backgrount         0.00         3,252.00         3,252.00         3,252.00           Subtotal [1A9]         Other         1,074,608.00         (1,038,461.00)         36,147.00         36,147.00           Subgroup: [1C]         Bad Debts         54,955.00         0.00         54,955.00         0.00         54,955.00	71-883-00	Activity Expense>Other Benefits	18,029.00		(18,029.00)	0.00
74-883-00       Housekeeping & Laundry Expense-Other       30,200.00       RJE - 3       (90,250.00)         75-883-00       Maintenance Expense>Other Benefits       36,323.00       RJE - 3       (36,323.00)       0.00         80-883-00       Admin Expense>Other Benefits       77,751.00       (77,751.00)       0.00         80-883-00       Admin Expense>Other Benefits       77,751.00       (77,751.00)       0.00         85-200-79       Employee Benefits Expense>Training Fu       0.00       32,509.00       32,509.00         85-204-00       Training & Education       0.00       386.00       386.00         85-245-00       Employee Benefits Expense>Backgrount       0.00       3,252.00       3,252.00         Subtotal [1A9]       Other       1,074,608.00       (1,038,461.00)       36,147.00         Subgroup : [1C]       Bad Debts       54,955.00       0.00       54,955.00         80-251-00       Admin Expense>Bad Debt       54,955.00       0.00       54,955.00	-	• •		RJE - 3	(18,029.00)	
RJE - 3         (90,250.00) (36,323.00)         0.00           75-883-00         Admin Expense>Other Benefits         36,323.00         0.00           80-883-00         Admin Expense>Other Benefits         77,751.00         (77,751.00)         0.00           80-883-00         Admin Expense>Other Benefits         77,751.00         (77,751.00)         0.00           85-200-79         Employee Benefits Expense>Training Fu         0.00         32,509.00         32,509.00           85-204-00         Training & Education         0.00         RJE - 3         326.00         386.00           85-245-00         Employee Benefits Expense>Background         0.00         3,252.00         3,252.00         3,252.00           Subtotal [1A9]         Other         1,074,608.00         (1,038,461.00)         36,147.00           Subgroup : [1C]         Bad Debts         54,955.00         0.00         54,955.00           80-251-00         Admin Expense>Bad Debt         54,955.00         0.00         54,955.00	74-883-00	Housekeeping & Laundry Expense>Othe	90,250.00		(90,250.00)	0.00
75-883-00         Maintenance Expense>Other Benefits         30,22.00         RJE - 3         (36,323,00)           80-883-00         Admin Expense>Other Benefits         77,751.00         RJE - 3         (36,323,00)           80-883-00         Admin Expense>Other Benefits         77,751.00         RJE - 3         (77,751.00)           85-200-79         Employee Benefits Expense>Training Fu         0.00         RJE - 3         32,509.00           85-204-00         Training & Education         0.00         386.00         386.00           85-204-00         Training & Education         0.00         RJE - 3         32,509.00           85-245-00         Employee Benefits Expense>Backgrount         0.00         3,252.00         3,252.00           Subtotal [1A9]         Other         1,074,608.00         (1,038,461.00)         36,147.00           Subgroup : [1C]         Bad Debts         54,955.00         0.00         54,955.00           80-251-00         Admin Expense>Bad Debt         54,955.00         0.00         54,955.00				RJE - 3	(90,250.00)	
80-883-00         Admin Expense>Other Benefits         77,751.00         (77,751.00)         0.00           85-200-79         Employee Benefits Expense>Training Fu         0.00         32,509.00         32,509.00         32,509.00           85-204-00         Training & Education         0.00         RJE - 3         32,509.00         386.00           85-204-00         Training & Education         0.00         RJE - 3         386.00         386.00           85-245-00         Employee Benefits Expense>Backgrount         0.00         RJE - 3         3,252.00         3,252.00           Subtotal [1A9]         Other         1,074,608.00         (1,038,461.00)         36,147.00           Subgroup : [1C]         Bad Debts         54,955.00         0.00         54,955.00           80-251-00         Admin Expense>Bad Debt         54,955.00         0.00         54,955.00	75-883-00	Maintenance Expense>Other Benefits	36,323.00		• • •	0.00
80-883-00       Admin Expense>Other Benefits       Engloyee Benefits Expense>Training Fu       0.00       RJE - 3       (77,751.00)         85-200-79       Employee Benefits Expense>Training Fu       0.00       RJE - 3       32,509.00         85-204-00       Training & Education       0.00       RJE - 3       32,509.00         85-204-00       Training & Education       0.00       RJE - 3       386.00         85-245-00       Employee Benefits Expense>Backgrount       0.00       3,252.00       3,252.00         Subtotal [1A9]       Other       1,074,608.00       (1,038,461.00)       36,147.00         Subgroup : [1C]       Bad Debts       54,955.00       0.00       54,955.00         80-251-00       Admin Expense>Bad Debt       54,955.00       0.00       54,955.00				RJE - 3		
85-200-79         Employee Benefits Expense>Training Fu         0.00         32,509.00         32,509.00           85-204-00         Training & Education         0.00         RJE - 3         32,509.00         386.00           85-204-00         Training & Education         0.00         RJE - 3         386.00         386.00           85-245-00         Employee Benefits Expense>Backgrount         0.00         3,252.00         3,252.00           Subtotal [1A9]         Other         1,074,608.00         (1,038,461.00)         36,147.00           Subgroup : [1C]         Bad Debts         54,955.00         0.00         54,955.00           80-251-00         Admin Expense>Bad Debt         54,955.00         0.00         54,955.00	80-883-00	Admin Expense>Other Benefits	77,751.00			0.00
85-200-79       Entiployee Benefits Expense> Hailing Fu       RJE - 3       32,509.00         85-204-00       Training & Education       0.00       RJE - 3       386.00         85-245-00       Employee Benefits Expense>Background       0.00       3,252.00       3,252.00         Subtotal [1A9]       Other       1,074,608.00       (1,038,461.00)       36,147.00         Subgroup : [1C]       Bad Debts       54,955.00       0.00       54,955.00         80-251-00       Admin Expense>Bad Debt       54,955.00       0.00       54,955.00				RJE - 3	•	00 500 00
85-204-00         Training & Education         0.00         386.00         386.00           85-245-00         Employee Benefits Expense>Background         0.00         3,252.00         3,252.00           Subtotal [1A9]         Other         1,074,608.00         (1,038,461.00)         36,147.00           Subgroup : [1C]         Bad Debts         54,955.00         0.00         54,955.00           80-251-00         Admin Expense>Bad Debt         51,955.00         0.00         54,955.00	85-200-79	Employee Benefits Expense>Training Fu	0.00	_		32,509.00
RJE - 3     386.00       85-245-00     Employee Benefits Expense>Background     0.00       Subtotal [1A9]     Other     1,074,608.00       Subgroup : [1C]     Bad Debts       80-251-00     Admin Expense>Bad Debt       54,955.00     0.00       51,00     0.00       54,955.00     0.00       54,955.00     0.00				RJE - 3		200.00
85-245-00         Employee Benefits Expense>Background         0.00         3,252.00         3,252.00           Subtotal [1A9]         Other         1,074,608.00         (1,038,461.00)         36,147.00           Subgroup : [1C]         Bad Debts         30-251-00         0.00         54,955.00         0.00         54,955.00           80-251-00         Admin Expense>Bad Debt         51,075.00         0.00         54,955.00         64,955.00	85-204-00	Training & Education	0.00			366.00
Subtotal [1A9]     Other     1,074,608.00     (1,038,461.00)     36,147.00       Subgroup : [1C]     Bad Debts       80-251-00     Admin Expense>Bad Debt     54,955.00     0.00     54,955.00				RJE - 3		3 252 00
Subtotal [1A9]         Other         1,074,608.00         (1,038,461.00)         36,147.00           Subgroup : [1C]         Bad Debts         64,955.00         0.00         54,955.00         64,955.00           80-251-00         Admin Expense>Bad Debt         54,955.00         0.00         54,955.00         64,955.00	85-245-00	Employee Benefits Expense>Backgroun	0.00			3,232.00
Substat [1A3]         Other         1/21 / 1/25 / 1/25           Subgroup : [1C]         Bad Debts         54,955.00         0.00         54,955.00           80-251-00         Admin Expense>Bad Debt         54,955.00         0.00         54,955.00	<b>.</b>		1 074 609 00	KJE - 3 _		36 147 00
80-251-00 Admin Expense>Bad Debt 54,955.00 0.00 54,955.00 0.00 54,955.00 0.00 54,955.00	Subtotal [1A9]	Other	1,074,608.00	_	(1,030,401.00)	
80-251-00 Admin Expense>Bad Debt 54,955.00 0.00 54,955.00 0.00 54,955.00 0.00 54,955.00	Subara in 1403	Pad Dahte				
	÷ · · ·		54 955 00		0.00	54,955.00
		· · · · ·		-		
	Subtoral [10]			-		

Subgroup : [1D]	Accounting and Auditing	67,781.00	,	(56,400.00)	11,381.00
80-239-00	Admin Expense>Accounting Fees	07,701.00	RJE - 7	(56,400.00)	·
	the star Free	0.00		1,391.00	1,391.00
Marcum 106	Accounting Fees	0.00	RJE - 5	1,391.00	
	A	67,781.00		(55,009.00)	12,772.00
Subtotal [1D]	Accounting and Auditing	01,701.00	<u> </u>		·······
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	52,064.00		2,600.00	54,664.00
00-200-00			RJE - 5	2,600.00	
80-238-59	Admin Expense>Legal Fees>Acquisition	(45.00)		0.00	(45.00)
Subtotal [1E]	Legal	52,019.00		2,600.00	54,619.00
50510001[12]					
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	12,091.00		0.00	12,091.00
80-208-00	Admin Expense>Equip-Rental	2,097.00		0.00	2,097.00
Subtotal [1G]	Office Supplies	14,188.00		0.00	14,188.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	12,448.00		(1,234.00)	11,214.00
			RJE - 2	(1,234.00)	
Subtotal [1H1]	Telephone and Telegraph	12,448.00		(1,234.00)	11,214.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 102	Cell Phone	0.00		1,234.00	1,234.00
			RJE - 2	1,234.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00		1,234.00	1,234.00
0000000.[]	· · · · · ·				
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	786.00		0.00	786.00
Subtotal [1J]	Corporation Business Taxes	786.00		0.00	786.00
	•			·	
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	586,415.00		0.00	586,415.00
Subtotal [1K3]	Resident Day User Fee	586,415.00		0.00	586,415.00
Total [15]	Expenditures Other than Salaries	2,594,250.00		(92,733.00)	2,501,517.00
Group : [16]	Expenditures Other than Salaries (cont'd) -	Admin and Conoral			
	-	Autiliti, and General			
Subgroup : [1]	<b>Resident Travel and Entertainment</b>			(0.500.00)	1 320 00
Subgroup : [1] 60-213-00	-	10,910.00		(9,590.00)	1,320.00
• • • •	Resident Travel and Entertainment Nursing Expense>Transportation	10,910.00	RJE - 6	(9,590.00)	·
• • • •	<b>Resident Travel and Entertainment</b>		RJE - 6	•	1,320.00 1,320.00
60-213-00	Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment	10,910.00	RJE - 6	(9,590.00)	·
60-213-00	Resident Travel and Entertainment Nursing Expense>Transportation	10,910.00 <b>10,910.00</b>	RJE - 6	(9,590.00) (9,590.00)	1,320.00
60-213-00 Subtotal [1]	Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment	10,910.00		(9,590.00) (9,590.00) 377.00	·
60-213-00 Subtotal [1] Subgroup : [2]	Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Allowable Party	10,910.00 <b>10,910.00</b> 0.00	RJE - 6  RJE - 3	(9,590.00) (9,590.00) 377.00 377.00	<b>1,320.00</b> 377.00
60-213-00 Subtotal [1] Subgroup : [2]	Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff	10,910.00 <b>10,910.00</b>		(9,590.00) (9,590.00) 377.00	1,320.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2]	Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Allowable Party Holiday Parties for Staff	10,910.00 <b>10,910.00</b> 0.00		(9,590.00) (9,590.00) 377.00 377.00	<b>1,320.00</b> 377.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Employee Travel	10,910.00 <b>10,910.00</b> 0.00 <b>0.00</b>		(9,590.00) (9,590.00) 377.00 377.00 377.00	1,320.00 377.00 377.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Employee Travel         Admin Expense>Travel	10,910.00 10,910.00 0.00 0.00 10,099.00		(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00	1,320.00 377.00 377.00 10,099.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Employee Travel	10,910.00 <b>10,910.00</b> 0.00 <b>0.00</b> 10,099.00 2,100.00		(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00	1,320.00 377.00 377.00 10,099.00 2,100.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Employee Travel         Admin Expense>Travel	10,910.00 10,910.00 0.00 0.00 10,099.00		(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00	1,320.00 377.00 377.00 10,099.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Employee Travel         Admin Expense>Travel         Admin Expense>Travel         Employee Travel         Employee Travel	10,910.00 <b>10,910.00</b> 0.00 <b>0.00</b> 10,099.00 2,100.00		(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00	1,320.00 377.00 377.00 10,099.00 2,100.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4] Subgroup : [5]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Admin Expense>Travel         Admin Expense>Travel         Admin Expense>Travel         Employee Travel         Education Expense	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00		(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Admin Expense>Travel         Admin Expense>Travel         Admin Expense>Travel         Employee Travel         Education Expense         Nursing Expense>Training & Education	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00		(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4] Subgroup : [5]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Admin Expense>Travel         Admin Expense>Travel         Admin Expense>Travel         Employee Travel         Education Expense	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00	RJE - 3	(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00 0.0	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4] Subgroup : [5] 60-204-00	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Admin Expense>Travel         Admin Expense>Travel         Admin Expense>Travel         Employee Travel         Employee Travel         Muin Expense>Travel         Employee Travel         Muin Expense>Travel         Engloyee Travel         Engloyee Travel         Engloyee Travel         Engloyee Travel         Education Expense         Nursing Expense>Training & Education	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00 973.00		(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00 0.0	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00 1,323.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4] Subgroup : [5] 60-204-00	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Admin Expense>Travel         Admin Expense>Travel         Admin Expense>Travel         Employee Travel         Employee Travel         Muin Expense>Travel         Employee Travel         Muin Expense>Travel         Engloyee Travel         Engloyee Travel         Engloyee Travel         Engloyee Travel         Education Expense         Nursing Expense>Training & Education	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00	RJE - 3	(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00 0.0	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4] Subgroup : [5] 60-204-00 80-233-00	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Admin Expense>Travel         Admin Expense>Travel>Allowable         Employee Travel         Education Expense         Nursing Expense>Seminars         Education Expense	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00 973.00	RJE - 3	(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00 0.0	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00 1,323.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-04 Subtotal [4] Subgroup : [5] 60-204-00 80-233-00 Subtotal [5] Subgroup : [M1]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Admin Expense>Travel         Admin Expense>Travel         Admin Expense>Travel         Employee Travel         Education Expense         Nursing Expense>Training & Education         Admin Expense>Seminars         Education Expense         Admin Expense>Seminars         Education Expense         Admin Expense	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00 973.00 5,439.00	RJE - 3	(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00 0.0	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00 1,323.00 5,789.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4] Subgroup : [5] 60-204-00 80-233-00 Subtotal [5]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Admin Expense>Travel         Admin Expense>Travel         Admin Expense>Travel         Employee Travel         Education Expense         Nursing Expense>Training & Education         Admin Expense>Seminars         Education Expense         Admin Expense>Seminars         Education Expense         Admin Expense>Recruiting	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00 973.00 5,439.00 6,281.00	RJE - 3	(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00 0.0	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00 1,323.00 5,789.00 6,281.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-04 Subtotal [4] Subgroup : [5] 60-204-00 80-233-00 Subtotal [5] Subgroup : [M1]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Admin Expense>Travel         Admin Expense>Travel         Admin Expense>Travel         Employee Travel         Education Expense         Nursing Expense>Training & Education         Admin Expense>Seminars         Education Expense         Admin Expense>Seminars         Education Expense         Admin Expense	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00 973.00 5,439.00	RJE - 3	(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00 0.0	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00 1,323.00 5,789.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4] Subgroup : [5] 60-204-00 80-233-00 Subtotal [5] Subgroup : [M1] 80-249-00 Subtotal [M1]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Employee Travel         Admin Expense>Travel>Allowable         Employee Travel         Education Expense         Nursing Expense>Training & Education         Admin Expense>Seminars         Education Expense         Admin Expense>Recruiting         Advertising Help Wanted         Advertising Help Wanted	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00 973.00 5,439.00 6,281.00	RJE - 3	(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00 0.0	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00 1,323.00 5,789.00 6,281.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4] Subgroup : [5] 60-204-00 80-233-00 Subtotal [5] Subgroup : [M1] 80-249-00 Subtotal [M1]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Employee Travel         Admin Expense>Travel>Allowable         Employee Travel         Admin Expense>Travel>Allowable         Education Expense         Nursing Expense>Training & Education         Admin Expense>Seminars         Education Expense         Admin Expense>Recruiting         Advertising Help Wanted         Advertising Help Wanted         Advertising Help Wanted	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00 973.00 5,439.00 6,281.00 6,281.00	RJE - 3	(9,590.00) (9,590.00) 377.00 377.00 0.00 0.00 0.00 0.00 0.00	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00 1,323.00 5,789.00 6,281.00 6,281.00
60-213-00 Subtotal [1] Subgroup : [2] Marcum 113 Subtotal [2] Subgroup : [4] 80-236-00 80-236-04 Subtotal [4] Subgroup : [5] 60-204-00 80-233-00 Subtotal [5] Subgroup : [M1] 80-249-00 Subtotal [M1]	Resident Travel and Entertainment         Nursing Expense>Transportation         Resident Travel and Entertainment         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Allowable Party         Holiday Parties for Staff         Employee Travel         Admin Expense>Travel>Allowable         Employee Travel         Education Expense         Nursing Expense>Training & Education         Admin Expense>Seminars         Education Expense         Admin Expense>Recruiting         Advertising Help Wanted         Advertising Help Wanted	10,910.00 10,910.00 0.00 0.00 10,099.00 2,100.00 12,199.00 4,466.00 973.00 5,439.00 6,281.00	RJE - 3	(9,590.00) (9,590.00) 377.00 377.00 377.00 0.00 0.00 0.00 0.0	1,320.00 377.00 377.00 10,099.00 2,100.00 12,199.00 4,466.00 1,323.00 5,789.00 6,281.00

Subtotal [M3]	Advertising Other	11,194.00	-	0.00	11,194.00
•••					
Subgroup : [M7]	Postage				0.740.00
80-209-00	Admin Expense>Postage	2,743.00	_	0.00	2,743.00
Subtotal [M7]	Postage	2,743.00	-	0.00	2,743.00
	Dues and Membership Fees to Professio	nal Associations			
Subgroup : [M8]		1,340.00		(1,340.00)	0.00
80-235-00	Admin Expense>Dues & Subscriptions	1,040.00	RJE - 4	(350.00)	
			RJE - 8	(990.00)	
Subtotal [M8]	Dues and Membership Fees to Profes	1,340.00		(1,340.00)	0.00
Suprotal [mo]	Bues and membership root to restrict.		-		
Subgroup : [M8A]	Dues to Chamber of Commerce			000.00	990.00
Marcum 107	Chamber of Commerce Dues	0.00		990.00 990.00	990.00
	-	0.00	RJE - 8 _	990.00	990.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	-		
Subgroup : [M10]	Contributions				
80-246-00	Admin Expense>Donations/Charity	60.00	_	0.00	60.00
Subtotal [M10]	Contributions	60.00	-	0.00	60.00
Subgroup : [M11]	Services Provided by Contract				0 400 00
80-210-00	Admin Expense>Internet	2,100.00		0.00	2,100.00
80-230-00	Admin Expense>Data Processing	61,641.00		0.00	61,641.00
80-240-00	Admin Expense>Professional Fees	127,038.00		52,409.00	179,447.00
			RJÉ - 5	(3,991.00)	
			RJE - 7	56,400.00	
80-700-00	Admin Expense>Contracted Service	27,429.00	-	0.00	27,429.00
Subtotal [M11]	Services Provided by Contract	218,208.00	-	52,409.00	270,617.00
Subgroup : [M13]	Other			0.00	1 751 00
80-234-00	Admin Expense>Licenses	1,751.00		0.00	1,751.00
80-242-00	Admin Expense>Fines, Penalties & Settle	13,484.00		0.00	13,484.00
80-243-00	Admin Expense>Late Fees	2,670.00		0.00	2,670.00
80-244-00	Admin Expense>Bank Fees	33,823.00		0.00	33,823.00
80-252-00	Admin Expense>Startup Costs	6,630.00		0.00	6,630.00
Marcum 111	Employee Food	0.00		1,476.00	1,476.00
	•		RJE - 3	1,476.00	
Marcum 112	Employee Relations	0.00		442.00	442.00
			RJE - 3	442.00	
Marcum 114	Discriminatory Bonus	0.00		38,029.00	38,029.00
	-		RJE - 3	38,029.00	
Subtotal [M13]	Other _	58,358.00	•	39,947.00	98,305.00
Total [16]	Expenditures Other than Salaries (con	326,732.00		83,143.00	409,875.00
• •	-				
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food	27,724.00		0.00	27,724.00
70-177-00	Dietary Expense>Supplements			0.00	177,944.00
70-178-00	Dietary Expense>Food	177,944.00		0.00	248.00
71-178-00	Activity Expense>Food	248.00		0.00	205,916.00
Subtotal [2A1]	Raw Food	205,916.00		0.00	
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	15,880.00		0.00	15,880.00
Subtotal [2A2]	Non-Food Supplies	15,880.00		0.00	15,880.00
Subgroup : [2B]	Purchased Services				75.00
70-700-00	Dietary Expense>Contracted Service	75.00		0.00	75.00
Subtotal [2B]	Purchased Services	75.00		0.00	75.00
Total [49]	- Dietary Basis for Allocation of Costs	221,871.00		0.00	221,871.00
Total [18]	Dictary Dasis for Allocation of Obsts				
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3D]	Other				
73-183-00	Laundry Expense>Supplies	6,369.00		0.00	6,369.00
Subtotal [3D]	Other	6,369.00		0.00	6,369.00
	-				

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Total [19]	Laundry-Basis for Allocation of Costs	6,369.00	-	0.00	6,369.00
Group : [20]	Housekeeping and Resident Care Basis	for Allocation of Costs			
Subgroup : [4D]	Other				
72-183-00	Housekeeping Expense>Supplies	17,870.00		0.00	17,870.00
Subtotal [4D]	Other	17,870.00	-	0.00	17,870.00
Subarous (5A2)	Purchased from				
Subgroup : [5A2]		185,419.00		0.00	185,419.00
62-145-00	Pharmacy Expense>RX _ Purchased from	185,419.00	-	0.00	185,419.00
Subtotal [5A2]	Purchased from _	100,413.00	-	0.00	
Subgroup : [5B]	Medicine Cabinet Drugs				7 000 00
62-222-00	Pharmacy Expense>OTC	7,322.00	. –	0.00	7,322.00
Subtotal [5B]	Medicine Cabinet Drugs	7,322.00	-	0.00	7,322.00
Subgroup : [5D]	Ambulance/Limousine				
Marcum 109	Ambulance	0.00		9,590.00	9,590.00
			RJE - 6	9,590.00	
Subtotal [5D]	Ambulance/Limousine	0.00	-	9,590.00	9,590.00
Subgroup : [5E2]	Oxygen - Other	1 600 00		0.00	1,689.00
64-223-00	Other Ancillary Expense>Oxygen	<u>1,689.00</u> <b>1,689.00</b>	-	0.00	1,689.00
Subtotal [5E2]	Oxygen - Other	1,003.00	-	0.00	1,000.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	7,004.00	-	0.00	7,004.00
Subtotal [5F]	X-Rays and related radiological	7,004.00	-	0.00	7,004.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	19,506.00		0.00	19,506.00
Subtotal [5H]	Laboratory	19,506.00	-	0.00	19,506.00
0	Da ana dia m			,	
Subgroup : [5]	Recreation	1,601.00		0.00	1,601.00
71-183-00	Activity Expense>Supplies Activity Expense>Resident Missing Items	3,153.00		0.00	3,153.00
71-202-00 71-700-00	Activity Expense>Contracted Service	3,975.00		0.00	3,975.00
80-232-00	Admin Expense>Cable TV	7,761.00		0.00	7,761.00
Subtotal [5]	Recreation	16,490.00	-	0.00	16,490.00
Suprotai [94					
Subgroup : [5J]	Other				400 044 00
60-183-00	Nursing Expense>Supplies	108,041.00		0.00	108,041.00
60-205-00	Nursing Expense>Sanitation & Incineration	585.00		0.00	585.00
60-208-00	Nursing Expense>Equip-Rental	45,763.00		0.00	45,763.00
60-230-00 Subtotal [5J]	Nursing Expense>Data Processing Other	8,551.00 <b>162,940.00</b>	•	0.00	8,551.00 <b>162,940.00</b>
••••••					
Total [20]	Housekeeping and Resident Care Bas	418,240.00	:	9,590.00	427,830.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
70-207-00	Dietary Expense>Repairs & Maint	1,306.00		0.00	1,306.00
75-207-00	Maintenance Expense>Repairs & Maint	27,400.00		0.00	27,400.00
Subtotal [6A]	Repairs and Maintenance	28,706.00		0.00	28,706.00
Cub	U.e.+				
Subgroup : [6B] 76-227-00	Heat Utility Expense>Gas	5,499.00		0.00	5,499.00
Subtotal [6B]	Heat	5,499.00		0.00	5,499.00
Subgroup : [6C]	Light & Power	E0 973 00		0.00	59,273.00
76-228-00	Utility Expense>Electric	59,273.00		0.00	59,273.00
Subtotal [6C]	Light & Power	59,273.00		0.00	00,210.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	31,872.00		0.00	31,872.00
Subtotal [6D]	Water	31,872.00		0.00	31,872.00

Subgroup : [65]	Other			
Subgroup : [6F] 75-183-00	Maintenance Expense>Supplies	9,996.00	0.00	9,996.00
75-205-00	Maintenance Expense>Sanitation & Incin	24,634.00	0.00	24,634.00
75-217-00	Maintenance Expense>Extermination	1,702.00	0.00	1,702.00
75-218-00	Maintenance Expense>Snow Removal	4,037.00	0.00	4,037.00
75-219-00	Maintenance Expense>Landscaping	6,509.00	0.00	6,509.00
75-220-00	Maintenance Expense>Fire Drill	8,777.00	0.00	8,777.00
75-700-00	Maintenance Expense>Contracted Servi	49,557.00	0.00	49,557.00
75-837-00	Maintenance Expense>Security	7,759.00	0.00	7,759.00
Subtotal [6F]	Other _	112,971.00	0.00	112,971.00
Subgroup : [7D]	Movable Equipment		0.00	26,177.00
92-000-00	Depreciation Expense	26,177.00	0.00	26,177.00
Subtotal [7D]	Movable Equipment	26,177.00	0.00	20,111.00
	Our and a time Francisco			
Subgroup : [8A]	Organization Expense	6,963.00	0.00	6,963.00
93-000-00	Amortization Expense _	6,963.00	0.00	6,963.00
Subtotal [8A]	Organization Expense	0,303.00		
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	273,927.00	0.00	273,927.00
Subtotal [9]	Rental Payments	273,927.00	0.00	273,927.00
30010001 [3]			t	
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	103,547.00	0.00	103,547.00
Subtotal [10B]	Real estate taxes paid by lessor	103,547.00	0.00	103,547.00
• •				
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	354.00	0.00	354.00
Subtotal [10C]	Personal property taxes	354.00	0.00	354.00
	-			
Total [22]	Maintenance and Property =	649,289.00	0.00	649,289.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense	404 245 00	0.00	121,345.00
94-000-00	Interest Expense	121,345.00	0.00	121,345.00
Subtotal [12D]	Other Interest Expense	121,345.00	0.00	121,040.00
0	lagurance on Bronorty			
Subgroup : [14A] 80-165-00	Insurance on Property Admin Expense>Insurance - Property	7,038.00	0.00	7,038.00
Subtotal [14A]	Insurance on Property	7,038.00	0.00	7,038.00
Subtotal [14A]				
Subgroup : [14B]	Insurance of Automobiles			
80-167-00	Admin Expense>Insurance - Auto	279.00	0.00	279.00
Subtotal [14B]	Insurance of Automobiles	279.00	0.00	279.00
	-			
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Lia	43,068.00	0.00	43,068.00
80-163-00	Admin Expense>Insurance - EPLI	1,064.00	0.00	1,064.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
Subtotal [14C3]	Other .	44,632.00	0.00	44,632.00
	-			173,294.00
Total [27]	Interest and Insurance	173,294.00	0.00	173,294.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)	(6,521,055.00)	0.00	(6,521,055.00)
40-111-00	Room & Board Revenue>Medicaid Room & Board Revenue>Medicaid Bed I	(54,303.00)	0.00	(54,303.00)
40-111-73		(6,575,358.00)	0.00	(6,575,358.00)
Subtotal [1A]	Medicaid Residents (CT only)	(0,010,000.00)		
Subgroup - 12 Al	Medicare Residents (All inclusive)			
Subgroup : [3A] 40-102-00	Room & Board Revenue>Medicare A	(2,916,559.00)	0.00	(2,916,559.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(2,916,559.00)	0.00	(2,916,559.00)
ousional [ov]				
Subgroup : [3B]	Medicare room and board contractual	allowance		
40-102-14	Room & Board Revenue>Medicare A>Se		0.00	59,104.00
Subtotal [3B]	Medicare room and board contractual	59,104.00	0.00	59,104.00

Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(159,705.00)	0.00	(159,705.00)
40-105-00	Room & Board Revenue>HMO	(138,626.00)	0.00	(138,626.00)
40-109-00	Room & Board Revenue>Hospice	(192,802.00)	0.00	(192,802.00)
Subtotal [4A]	Private-pay residents and other	(491,133.00)	0.00	(491,133.00)
		· · · · ·		
Subgroup : [4B]	Private-pay room and board contractual allow	ance		
40-105-14	Room & Board Revenue>HMO>Sequest	551.00	0.00	551.00
Subtotal [4B]	Private-pay room and board contractu	551.00	0.00	551.00
Subgroup : [5A]	Prescription Drugs - Medicare	(404 550 00)	0.00	(161,553.00)
41-102-00	Pharmacy Rev>Medicare A	(161,553.00)	0.00	(161,553.00)
Subtotal [5A]	Prescription Drugs - Medicare	(161,553.00)	0.00_	(101,333.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual All	owance		
41-102-01	Pharmacy Rev>Medicare A>C/A	161,553.00	0.00	161,553.00
Subtotal [5B]	Prescription Drugs - Medicare Contrac	161,553.00	0.00	161,553.00
2020001 [22]				
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(269,247.00)	0.00	(269,247.00)
42-103-00	PT Revenue>Medicare B	(132,633.00)	0.00	(132,633.00)
Subtotal [7A]	Physical Therapy - Medicare	(401,880.00)	0.00	(401,880.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allo	wance		
42-102-01	PT Revenue>Medicare A>C/A	269,247.00	0.00	269,247.00
Subtotal [7B]	Physical Therapy - Medicare Contract	269,247.00	0.00	269,247.00
Subgroup : [7C]	Physical Therapy - Non-medicare	(== -=)		(50.00)
42-104-00	PT Revenue>Private	(50.00)	0.00	(50.00)
42-111-00	PT Revenue>Medicaid	(31,676.00)	0.00	(31,676.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(31,726.00)	0.00	(31,726.00)
	Dhuriad Thereway Man and Jacob Contraction	Allowanaa		
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual	31,676.00	0.00	31,676.00
42-111-01	PT Revenue>Medicaid>C/A	31,676.00	0.00	31,676.00
Subtotal [7D]	Physical Therapy - Non-medicare Con	51,070.00	0.00	01,010.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(132,336.00)	0.00	(132,336.00)
44-103-00	ST Revenue>Medicare B	(86,513.00)	0.00	(86,513.00)
Subtotal [8A]	Speech Therapy - Medicare	(218,849.00)	0.00	(218,849.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allow	/ance		
44-102-01	ST Revenue>Medicare A>C/A	132,336.00	0.00	132,336.00
Subtotal [8B]	Speech Therapy - Medicare Contractu	132,336.00	0.00	132,336.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-111-00	ST Revenue>Medicaid	(35,833.00)	0.00	(35,833.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(35,833.00)	0.00	(35,833.00)
<b>.</b>		Alla		
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual		0.00	35,833.00
44-111-01	ST Revenue>Medicaid>C/A	35,833.00	0.00	35,833.00
Subtotal [8D]	Speech Therapy - Non-medicare Contr	35,833.00	0.00	
Subarous (0A)	Occupational Therapy - Medicare			
Subgroup : [9A] 43-102-00	Of Revenue>Medicare A	(313,615.00)	0.00	(313,615.00)
43-102-00	OT Revenue>Medicare B	(125,444.00)	0.00	(125,444.00)
Subtotal [9A]	Occupational Therapy - Medicare	(439,059.00)	0.00	(439,059.00)
oustons [au]				
Subgroup : [9B]	Occupational Therapy - Medicare Contractua	I Allowance		
43-102-01	OT Revenue>Medicare A>C/A	313,615.00	0.00	313,615.00
Subtotal [9B]	Occupational Therapy - Medicare Com	313,615.00	0.00	313,615.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-104-00	OT Revenue>Private	(65.00)	0.00	(65.00)
43-111-00	OT Revenue>Medicaid	(29,682.00)	0.00	(29,682.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(29,747.00)	0.00	(29,747.00)

	O	tractual Allowanca		
Subgroup : [9D] 43-111-01	Occupational Therapy - Non-medicare Con OT Revenue>Medicaid>C/A	29,682.00	0.00	29,682.00
Subtotal [9D]	Occupational Therapy - Non-medicare	29,682.00	0.00	29,682.00
Subgroup : [10A]	Other - Medicare			
52-102-00	Revenue Adjustments>Medicare A	1,047.00	0.00	1,047.00
Subtotal [10A]	Other - Medicare	1,047.00	0.00	1,047.00
Subgroup : [10B]	Other - Non-medicare	(101.00)	0.00	(194.00)
52-109-00	Revenue Adjustments>Hospice	(194.00)	0.00 0.00	6,970.00
52-111-00	Revenue Adjustments>Medicaid	6,970.00 6,776.00	0.00	6,776.00
Subtotal [10B]	Other - Non-medicare	6,770.00		
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(216.00)	0.00	(216.00)
Subtotal [15]	Interest income	(216.00)	0.00	(216.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops	16.00	0.00	16.00
71-179-00	Activity Expense>Barber & Beauty	16.00	0.00	16.00
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	16.00		
Subgroup : [18]	Other Revenue			
51-818-00	Other Rev>Medical Records	(158.00)	0.00	(158.00)
Subtotal [18]	Other Revenue	(158.00)	0.00	(158.00)
Total [30]	Statement of Revenue	(10,260,635.00)	0.00	(10,260,635.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash		0.00	2 170 00
10-001-00	Cash>Clearing	2,179.00	0.00	2,179.00
10-014-00	Cash>Petty Cash Facility	477.00	0.00	477.00 597.00
10-015-00	Cash>Petty Cash PNA	597.00	0.00 0.00	(3,001.00)
10-020-90	Cash>Payroll>West Haven	(3,001.00)		467.00
10-050-90	Cash>WFPayroll>West Haven	467.00	0.00 0.00	36,221.00
10-060-90	Cash>Resident Trust>West Haven	36,221.00	0.00	5,000.00
10-061-00	Cash>Care Cost	5,000.00	0.00	(3,209.00)
10-090-90	Cash>WFOperating>West Haven	<u>(3,209.00)</u> <b>38,731.00</b>	0.00	38,731.00
Subtotal [A1]	Cash	56,751.00		
Subgroup : [A2]	Resident A/R			
11-102-00	Accounts Receivable>Medicare A	214,138.00	0.00	214,138.00
11-104-00	Accounts Receivable>Private	66,778.00	0.00	66,778.00
11-105-00	Accounts Receivable>HMO	31,339.00	0.00	31,339.00
11-109-00	Accounts Receivable>Hospice	46,062.00	0.00	46,062.00
11-111-00	Accounts Receivable>Medicaid	737,441.00	0.00	737,441.00
11-112-00	Accounts Receivable>Income	19,517.00	0.00	19,517.00
11-120-00	Accounts Receivable>Allow for Doubtful	(54,955.00)	0.00	(54,955.00)
11-123-00	Accounts Receivable>Ancillary	44,497.00	0.00	44,497.00
Subtotal [A2]	Resident A/R	1,104,817.00	0.00	1,104,817.00
Subgroup - fAE1	Prepaid Expenses			
Subgroup : [A5] 12-000-00	Prepaid Expenses	1,987.00	0.00	1,987.00
12-124-00	Prepaid Expenses>Insurance	2,272.00	0.00	2,272.00
12-126-00	Prepaid Expenses>Taxes	1,591.00	0.00	1,591.00
Subtotal [A5]	Prepaid Expenses	5,850.00	0.00	5,850.00
	· ·			
Subgroup : [B4]	Leasehold Improvements			~~~~~
14-131-00	Fixed Assets>Leasehold Improvements	69,682.00	0.00	69,682.00 (9.254.00)
15-131-00	Accum Depn>Leasehold Improvements	(9,254.00)	0.00	(9,254.00)
Subtotal [B4]	Leasehold Improvements	60,428.00	0.00	60,428.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equ	9,540.00	0.00	9,540.00
14-133-00	Fixed Assets>Medical Equipment	7,777.00	0.00	7,777.00
14-134-00	Fixed Assets>Computer Hardware	34,292.00	0.00	34,292.00
14-135-00	Fixed Assets>Computer Software	6,755.00	0.00	6,755.00

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14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	520.00	0.00	520.00
15-132-00	Accum Depn>Furniture, Fixtures and Equ	(1,955.00)	0.00	(1,955.00)
	Accum Depn>Nedical Equipment	(1,196.00)	0.00	(1,196.00)
15-133-00		(8,352.00)	0.00	(8,352.00)
15-134-00	Accum Depn>Computer Hardware		0.00	(1,456.00)
15-135-00	Accum Depn>Computer Software	(1,456.00)	0.00	(13,340.00)
15-137-01	Accumulated Depn>Capital Lease>Copic	(13,340.00)		(13,340.00) (41.00)
15-305-00	Accum Depn>Sales Use Tax	(41.00)	0.00	49,394.00
Subtotal [B6]	Movable Equipment	49,394.00	0.00	49,394.00
Subgroup : [B9]	Other Fixed Assets			
14-136-00	Fixed Assets>CIP	6,150.00	0.00	6,150.00
Subtotal [B9]	Other Fixed Assets	6,150.00	0.00	6,150.00
Subgroup : [D1]	Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	15,000.00	0.00	15,000.00
Subtotal [D1]	Deferred Deposits	15,000.00	0.00	15,000.00
0	Ornerization Evenence			
Subgroup : [D3]	Organization Expense	34,814.00	0.00	34,814.00
17-000-00	Deferred Financing Costs	•		(10,444.00)
19-265-00	Accumulated Amortization>Deferred Fina	(10,444.00)	0.00	
Subtotal [D3]	Organization Expense	24,370.00	0.00	24,370.00
Subgroup : [D4]	Goodwill			
16-000-00	Goodwill	400,546.00	/ 0.00	400,546.00
Subtotal [D4]	Goodwill	400,546.00	0.00	400,546.00
Subgroup : [D6]	Loans to Owners or Related Parties			
• • • •	Due To/(From)>Waterbury	3,550.00	0.00	3,550.00
27-000-91	, , ,	3,041.00	0.00	3,041.00
27-315-00	Due To/(From)>Southport			212.00
27-317-00	Due To/(From)>Fairview Management	212.00	0.00	
Subtotal [D6]	Loans to Owners or Related Parties	6,803.00	0.00	6,803.00
Subgroup : [D7]	Other Assets			
13-127-00	Due From>Old Owner	33,604.00	0.00	33,604.00
27-172-00	Due To/(From)>Vendor	58,766.00	0.00	58,766.00
27-174-00	Due To/(From)>Other L&E	446.00	0.00	446.00
27-314-00	Due To/(From)>RFMS	1,410.00	0.00	1,410.00
28-127-00	Due To>Old Owner	(21,812.00)	0.00	(21,812.00)
Subtotal [D7]	Other Assets	72,414.00	0.00	72,414.00
				4 70 4 500 00
Total [31-32]	Assets	1,784,503.00	0.00	1,784,503.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade A/P	•		
20-000-00	Accounts Payable	(959,605.00)	0.00	(959,605.00)
21-350-00	Other Current Payables>Resident Funds	(36,221.00)	0.00	(36,221.00)
21-884-00	Other Current Payable>Disability & Other	(881.00)	0.00	(881.00)
Subtotal [A1]	Trade A/P	(996,707.00)	0.00	(996,707.00)
Subgroup : [A4]	Accrued Payroll			
• • • •	Accrued Wages & Related	(153,525.00)	0.00	(153,525.00)
23-000-00	-	(137,015.00)	0.00	(137,015.00)
23-157-00 Subtotal [A4]	Accrued Expenses>PTO	(137,013.00)	0.00	(290,540.00)
Support [A4]		(200,2000)		· <u></u>
Subgroup : [A7]	Medicare Final Settlement Payable		0.00	(C 488 00)
27-102-00	Due To/(From)>Medicare A	(6,488.00)	0.00	(6,488.00)
Subtotal [A7]	Medicare Final Settlement Payable	(6,488.00)	0.00	(6,488.00)
Subgroup : [A12]	Other Current Liabilities			
24-000-00	Accrued Expenses	(148,821.00)	0.00	(148,821.00)
24-000-00	Accrued Expenses (Assumed)	(24,581.00)	0.00	(24,581.00)
	Accrued Expenses (Assumed) Accrued Expenses>Tamkar Brokerage F	(4,352.00)	0.00	(4,352.00)
24-000-02			0.00	(4,550.00)
24-137-01	Accrued Expenses>Capital Lease>Copic	(4,550.00)		
24-158-00	Accrued Expenses>Utilities (Assumed)	7,120.00	0.00	7,120.00
24-165-00	Accrued Expenses>Insurance - Property	(1,962.00)	0.00	(1;962.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >	9,133.00	0.00	9,133.00

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24-882-00Accrued Expenses>Health InsuranceSubtotal [A12]Other Current LiabilitiesSubtotal [A12]Other Current LiabilitiesSubgroup : [B3]Loans from Owners or Related Pa27-000-87Due To/(From)>Torrington27-000-88Due To/(From)>New Haven27-000-89Due To/(From)>Nanagement27-000-92Due To/(From)>Management27-000-93Due To/(From)>Employee27-152-00Due To/(From)>Employee27-316-00Due To/(From)>Employee Physicals27-400-00Due to/(from)>Ei MirlisSubtotal [B3]Loans from Owners or Related PaSubgroup : [B4]Other Long-Term Liabilities27-112-00Due To/(From)>Income27-199-00Due To/(From)>IncomeSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's CapitalSubtotal [B1]Owner's Capital	(219,572.00) rties (4,520.00) (22,136.00) (1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) rties (5,895.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(51,559.00) (219,572.00) (22,136.00) (1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) (451,214.00) (5,895.00)
Subgroup : [B3]Loans from Owners or Related Pa27-000-87Due To/(From)>Torrington27-000-88Due To/(From)>New Haven27-000-89Due To/(From)>Nanagement27-000-92Due To/(From)>Management27-000-93Due To/(From)>Employee27-152-00Due To/(From)>Employee27-257-00Due To/(From)>Employee27-316-00Due To/(From)>Employee Physicals27-400-00Due to/(from)>Eil MirlisSubtotal [B3]Loans from Owners or Related PaSubgroup : [B4]Other Long-Term Liabilities27-112-00Due To/(From)>Income27-199-00Due To>Patient Spend DownSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's Capital30-000-00Retained Earnings	rties (4,520.00) (22,136.00) (1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) rties (451,214.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(4,520.00) (22,136.00) (1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) (451,214.00)
27-000-87Due To/(From)>Torrington27-000-88Due To/(From)>New Haven27-000-89Due To/(From)>Prospect27-000-92Due To/(From)>Management27-000-93Due To/(From)>Holdings27-152-00Due To/(From)>Employee27-257-00Due To/(From)>Employee Physicals27-316-00Due To/(From)>Ei MirlisSubtotal [B3]Loans from Owners or Related Pattern27-199-00Due To/(From)>Income27-199-00Due To/(From)>IncomeSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's Capital30-000-00Retained Earnings	(4,520.00) (22,136.00) (1,060.00) (96,430.00) (314,802.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) rties (451,214.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(22,136.00) (1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) (451,214.00)
27-000-87Due To/(From)>Torrington27-000-88Due To/(From)>New Haven27-000-89Due To/(From)>Prospect27-000-92Due To/(From)>Management27-000-93Due To/(From)>Holdings27-152-00Due To/(From)>Employee27-257-00Due To/(From)>Employee Physicals27-316-00Due To/(From)>Ei MirlisSubtotal [B3]Loans from Owners or Related Pattern27-199-00Due To/(From)>Income27-199-00Due To/(From)>IncomeSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's Capital30-000-00Retained Earnings	(4,520.00) (22,136.00) (1,060.00) (96,430.00) (314,802.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) rties (451,214.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(22,136.00) (1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) (451,214.00)
27-000-88Due To/(From)>New Haven27-000-89Due To/(From)>Prospect27-000-92Due To/(From)>Management27-000-93Due To/(From)>Employee27-152-00Due To/(From)>Employee27-257-00Due To/(From)>Employee Physicals27-316-00Due To/(From)>Employee Physicals27-400-00Due to/(from)>Eli MirlisSubtotal [B3]Loans from Owners or Related ParSubgroup : [B4]Other Long-Term Liabilities27-112-00Due To/(From)>Income27-199-00Due To>Patient Spend DownSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's Capital30-000-00Retained Earnings	(22, 136.00) (1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) rties (451,214.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(22,136.00) (1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) (451,214.00)
27-000-89Due To/(From)>Prospect27-000-92Due To/(From)>Management27-000-93Due To/(From)>Holdings27-152-00Due To/(From)>Employee27-257-00Due To/(From)>Employee Physicals27-316-00Due To/(From)>Employee Physicals27-400-00Due to/(from)>Eli MirlisSubtotal [B3]Loans from Owners or Related ParSubgroup : [B4]Other Long-Term Liabilities27-112-00Due To/(From)>Income27-199-00Due To>Patient Spend DownSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's Capital30-000-00Retained Earnings	(1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) rties (451,214.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(1,060.00) (96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) (451,214.00)
27-000-92Due To/(From)>Management27-000-93Due To/(From)>Holdings27-152-00Due To/(From)>Employee27-257-00Due To/(From)>Employee Physicals27-316-00Due To/(From)>Ei Mirtis27-400-00Due to/(from)>Ei MirtisSubtotal [B3]Loans from Owners or Related PartSubgroup : [B4]Other Long-Term Liabilities27-112-00Due To/(From)>Income27-199-00Due To/Patient Spend DownSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's Capital30-000-00Retained Earnings	(96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) rties (451,214.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(96,430.00) (314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) (451,214.00)
27-000-93Due To/(From)>Holdings27-152-00Due To/(From)>Employee27-257-00Due To/(From)>Employee Physicals27-316-00Due To/(From)>Greenwich27-400-00Due to/(from)>Eli MiriisSubtotal [B3]Loans from Owners or Related ParSubgroup : [B4]Other Long-Term Liabilities27-112-00Due To/(From)>Income27-199-00Due To/Patient Spend DownSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's CapitalSubtotal [B1]Cumulated Earnings30-000-00Retained Earnings	(314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) rties (451,214.00) (5,895.00)	0.00 0.00 0.00 0.00 0.00 0.00	(314,802.00) (4,981.00) (2,279.00) (161.00) (4,845.00) (451,214.00)
27-152-00Due To/(From)>Employee27-257-00Due To/(From)>Employee Physicals27-316-00Due To/(From)>Greenwich27-400-00Due to/(from)>Eli MiriisSubtotal [B3]Loans from Owners or Related ParSubgroup : [B4]Other Long-Term Liabilities27-112-00Due To/(From)>Income27-199-00Due To>Patient Spend DownSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's CapitalSubgroup : [B5]Cumulated Earnings30-000-00Retained Earnings	(4,981.00) (2,279.00) (161.00) (4,845.00) rties (451,214.00) (5,895.00)	0.00 0.00 0.00 0.00 0.00	(4,981.00) (2,279.00) (161.00) (4,845.00) (451,214.00)
27-257-00       Due To/(From)>Employee Physicals         27-316-00       Due To/(From)>Greenwich         27-400-00       Due to/(from)>Eli Miriis         Subtotal [B3]       Loans from Owners or Related Pa         Subgroup : [B4]       Other Long-Term Liabilities         27-112-00       Due To/(From)>Income         27-199-00       Due To-Patient Spend Down         Subtotal [B4]       Other Long-Term Liabilities         Total [33-34]       Liabilities         Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subtotal [B1]       Cumulated Earnings         30-000-00       Retained Earnings	(2,279.00) (161.00) (4,845.00) rties (451,214.00) (5,895.00)	0.00 0.00 0.00 0.00	(2,279.00) (161.00) (4,845.00) (451,214.00)
27-316-00       Due To/(From)>Greenwich         27-400-00       Due to/(from)>Eli Miriis         Subtotal [B3]       Loans from Owners or Related Paral         Subgroup : [B4]       Other Long-Term Liabilities         27-112-00       Due To/(From)>Income         27-199-00       Due To>Patient Spend Down         Subtotal [B4]       Other Long-Term Liabilities         Total [33-34]       Liabilities         Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subtotal [B1]       Cumulated Earnings         30-000-00       Retained Earnings	(161.00) (4,845.00) rties (451,214.00) (5,895.00)	0.00 0.00 0.00 0.00	(161.00) (4.845.00) (451,214.00)
27-400-00       Due to/(from)>Eli Miriis         Subtotal [B3]       Loans from Owners or Related Particle         Subgroup : [B4]       Other Long-Term Liabilities         27-112-00       Due To/(From)>Income         27-199-00       Due To>Patient Spend Down         Subtotal [B4]       Other Long-Term Liabilities         Total [33-34]       Liabilities         Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subtotal [B1]       Cumulated Earnings         30-000-00       Retained Earnings	(4,845.00) rties (451,214.00) (5,895.00)	0.00	(4,845.00) (451,214.00)
Subtotal [B3]Loans from Owners or Related ParSubgroup : [B4]Other Long-Term Liabilities27-112-00Due To/(From)>Income27-199-00Due To>Patient Spend DownSubtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's CapitalSubgroup : [B5]Cumulated Earnings30-000-00Retained Earnings	rties (451,214.00) (5,895.00)	0.00	(451,214.00)
Subgroup : [B4]       Other Long-Term Liabilities         27-112-00       Due To/(From)>Income         27-199-00       Due To>Patient Spend Down         Subtotal [B4]       Other Long-Term Liabilities         Total [33-34]       Liabilities         Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings	(5,895.00)	0.00	
27-112-00       Due To/(From)>Income         27-199-00       Due To>Patient Spend Down         Subtotal [B4]       Other Long-Term Liabilities         Total [33-34]       Liabilities         Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings	••••		(5,895.00)
27-112-00       Due To/(From)>Income         27-199-00       Due To>Patient Spend Down         Subtotal [B4]       Other Long-Term Liabilities         Total [33-34]       Liabilities         Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings	••••		(5,895.00)
27-199-00       Due To>Patient Spend Down         Subtotal [B4]       Other Long-Term Liabilities         Total [33-34]       Liabilities         Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subtotal [B1]       Owner's Capital         Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings	••••		(5,895.00)
Subtotal [B4]Other Long-Term LiabilitiesTotal [33-34]LiabilitiesGroup : [35]EquitySubgroup : [B1]Owner's Capital31-000-86Partner's Equity>All Partners>CapitalSubtotal [B1]Owner's CapitalSubgroup : [B5]Cumulated Earnings30-000-00Retained Earnings	(00.004.00)	0.00	
Total [33-34]       Liabilities         Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings	(29,034.00)		(29,034.00)
Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings	(34,929.00)	0.00	(34,929.00)
Group : [35]       Equity         Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings			
Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings	(1,999,450.00)	0.00	(1,999,450.00
Subgroup : [B1]       Owner's Capital         31-000-86       Partner's Equity>All Partners>Capital         Subtotal [B1]       Owner's Capital         Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings			
31-000-86     Partner's Equity>All Partners>Capital       Subtotal [B1]     Owner's Capital       Subgroup : [B5]     Cumulated Earnings       30-000-00     Retained Earnings			
Subtotal [B1]Owner's CapitalSubgroup : [B5]Cumulated Earnings30-000-00Retained Earnings			
Subgroup : [B5]       Cumulated Earnings         30-000-00       Retained Earnings	l Dre 259.00	0.00	259.00
30-000-00 Retained Earnings	259.00	0.00	259.00
30-000-00 Retained Earnings			
-			
- · · · · · · · · · · ·	289,923.00	0.00	289,923.00
Subtotal [B5] Cumulated Earnings	289,923.00	0.00	289,923.00
Total [35] Equity	290,182.00	0.00	290,182.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups	0.00	0.00	0.00

2/12/2018 3:35 PM

<b>O</b> T	Devel Com Management				
Client:	Regal Care Management Medicaid - RegalCare at West Haven, LLC				
Engagement:	9/30/2017				•
Period Ending:	A.01 - TB-CCNH				
Trial Balance:	H.01 - Reclassifying Journal Entry Report				
Workpaper: Account	Description		W/P Ref	Debit	Credit
Account	Description				
Reclassifying Jour	nal Entries				
Reclassifying Journa			E.08		
To reclass dental expe	nse to the correct line of the cost report				
Marcum 101	Dentist			6,329.00	
60-206-00	Nursing Expense>Clinical Services				6,329.00
Total				6,329.00	6,329.00
Reclassifying Journa			E.04		
	expense from the telephone line			1,234.00	
Marcum 102	Cell Phone			,,204.00	1,234.00
80-231-00	Admin Expense>Telephone			1,234.00	1,234.00
Total					
Reclassifying Journa	al Entries JE # 3		E.12		
To reclass other emplo					
85-200-79	Employee Benefits Expense>Training Fund>Union			32,509.00	•
85-204-00	Training & Education			386.00	
85-245-00	Employee Benefits Expense>Background Checks			3,252.00	
85-253-00	Uniforms			9,511.00	
85-255-79	Employee Benefits Expense>Pension>Union			256,552.00	•
85-260-79	Employee Benefits Expense>Welfare>Union			732,074.00	
Marcum 111	Employee Food			1,476.00	
Marcum 112	Employee Relations			442.00	
Marcum 113	Allowable Party			377.00	
Marcum 114	Discriminatory Bonus			38,029.00	
61-883-00	Nursing Admin Expense>Other Benefits				751,195.00
69-883-00	Social Services Expense>Other Benefits				14,409.00
70-883-00	Dietary Expense>Other Benefits				86,651.00
71-883-00	Activity Expense>Other Benefits				18,029.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	•			90,250.00
75-883-00	Maintenance Expense>Other Benefits				36,323.00
80-883-00	Admin Expense>Other Benefits				77,751.00
Total				1,074,608.00	1,074,608.00
Reclassifying Journa			D.01		
To reclass seminar exp	pense into the proper line of the cost report				
80-233-00	Admin Expense>Seminars			350.00	
80-235-00	Admin Expense>Dues & Subscriptions				350.00
Total				350.00	350.00
Reclassifying Journa			E.03		
-	& Legal expenses to the correct line of the cost report			0.000.00	
80-238-00	Admin Expense>Legal Fees	1		2,600.00	
Marcum 106	Accounting Fees			1,391.00	3,991.00
80-240-00	Admin Expense>Professional Fees			3,991.00	3,991.00
Totai				3,991.00	3,051.00
			E 05		
Reclassifying Journa	e expense into proper line of cost report		E.05		
				9,590.00	
Marcum 109				3,030,00	9,590.00
60-213-00	Nursing Expense>Transportation			9,590.00	9,590.00
Total					
Reclassifying Journa	al Entrice JF # 7		E.02	•	
	al Frees from Accounting Fees				
80-240-00	Admin Expense>Professional Fees			56,400.00	
80-239-00	Admin Expense>Accounting Fees				56,400.00
Total	Manin Expense Recounting and			56,400.00	56,400.00
Reclassifying Journa	al Entries JE # 8		D.01		
	e Chamber of Commerce from Dues & Subscriptions				
Marcum 107	Chamber of Commerce Dues			990.00	
80-235-00	Admin Expense>Dues & Subscriptions				990.00
Total				990.00	990.00
	Total Reclassifying Journal Entries			1,153,492.00	1,153,492.00
	· -				
	Total All Journal Entries			1,153,492.00	1,153,492.00



Workpaper Index:B.04Prepared By:Reviewed By:Workpaper Date:2/12/2018Run Date:2/12/2018

VHCL CKLST

Name of Workpaper:

 Provider Name:
 RegalCare at West Haven, LLC

 Provider Number:
 000010926

 Period Ended:
 9/30/17

#### 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? Request insurance cards and current vehicle registration.				
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 allowablemonthly 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: