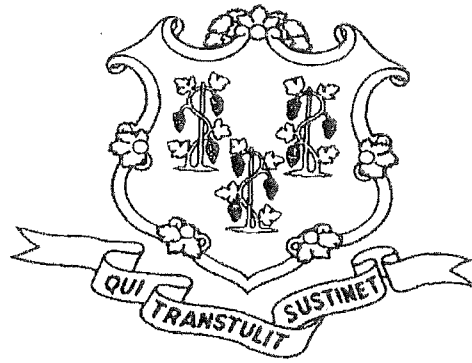


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) RegalCare at New Haven, LLC	
Address (No. & Street, City, State, Zip Code) 181 Clifton Street, New Haven, CT 06513	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2351	RHNS	(Specify)	Medicare Provider 07-5397
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Medicaid Provider Numbers:	CCNH 000008177	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility RegalCare at New Haven, LLC	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 181 Clifton Street, New Haven, CT 06513				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/10/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-907-3550		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) RegalCare at New Haven, LLC			Address (No. & Street, City, State, Zip) 181 Clifton Street, New Haven, CT 06513		
License Numbers:	CCNH 2351	RHNS	(Specify)	Medicare Provider No. 07-5397	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?					
		<input type="radio"/> Yes		<input checked="" type="radio"/> No	
If "Yes," explain fully.					
N/A					
Administrator					
Name of Administrator Brett Stewart			Nursing Home Administrator's License No.:	1706	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					

**General Information and Questionnaire
 Corporate Owners**

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
Related Parties***

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Page 13 / Line B5a	358,496	358,496
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Page 13 / Line B9a	101,223	101,223
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Page 13 / Line B10a	268,682	268,682
RegalCare OP Holding Company	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Line of Credit Interest	Page 27 / Line 12d	48,235	48,235
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp	Page 15 / Line 1a1	358,474	358,474
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	1,321,045	1,321,045
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Page 27 / Line 14a	7,679	7,679
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Page 27 / Line 14c3	90,442	90,442
		<input type="radio"/>	<input checked="" type="radio"/>		Various Intercompany Loans	Page 32 / Line D6		

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility RegalCare at New Haven, LLC			License No. 2351			Report for Year Ended 9/30/2019		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
N/A	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, 8th floor, New Haven, CT 06511		
2 Roth & Co		200 Central Ave, Farmingdale, NJ 07727		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Advisory Services / Cost Report Preparation / Medicaid Audit Assistance		\$	10,724	
2 Retainer Fees		\$	8,640	
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 19,364	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Yifat Schnur Esquire LLC			347-268-5347	
2 Donahue, Durham & Noonan, P.C.			203-458-9168	
3 CNH Finance			203-742-3057	
4 Murtha Cullina LLP			860-240-6000	
5 See attached for continued list			Various	
Address (No. & Street, City, State, Zip Code)				
1 22 Prescott Street, Edison, NJ 08817				
2 741 Boston Post Rd, Suite 306, Guilford, CT 06437				
3 2 Greenwich Plaza, Greenwich, CT 06830				
4 Dept. 101011 PO Box 150435, Hartford, CT 06115-0435				
5 Various				
Services Provided by This Firm (<i>describe fully</i>)				
1 Settlement Negotiations (\$274 Disallowed on Pg 28)		\$	549	
2 Legal council in case vs New England Health (\$355 Disallowed on Pg 28)		\$	710	
3 Line of Credit Financing (\$2,586 disallowed on Pg 28)		\$	2,586	
4 General Healthcare Regulatory		\$	959	
5 Various (\$4,605 disallowed on Pg 28)		\$	4,115	
			Charge for Services Provided	
			\$ 8,919	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2019	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney			Telephone Number		
1	Allscripts		732-650-2891		
2	American Arbitration Association		617-451-6600		
3	Treasurer State of CT		860-702-3000		
Address (<i>No. & Street, City, State, Zip Code</i>)					
1	1 Ethel Rd, Edison, NJ 08817				
2	200 State Street, 7th Floor, Boston, MA 02109				
3	55 Elm St #2, Hartford, CT 06106				
Services Provided by This Firm (<i>describe fully</i>)					
1	Collections (\$835 disallowed on Pg 28)			\$	835
2	Initial administrative Fee			\$	50
3	Conservatorship (\$3,230 disallowed on Pg 28)			\$	3,230
				Charge for Services Provided	
				\$	4,115

Schedule of Resident Statistics

Name of Facility RegalCare at New Haven, LLC		License No. 2351			Report for Year Ended 9/30/2019				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	150	150			150	150			150	150			
B. On last day of THIS report period	150	150			150	150			150	150			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	145	145			145	145			145	145			
B. As of midnight of THIS report period	146	146			145	145			146	146			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,520	5,520			4,453	4,453			1,067	1,067			
B. Medicaid (Conn.)	45,849	45,849			34,117	34,117			11,732	11,732			
C. Medicaid (other states)													
D. Private Pay	402	402			321	321			81	81			
E. State SSI for RCH													
F. Other (Specify) HMO / Hospice	586	586			306	306			280	280			
G. Total Care Days During Period (3A thru F)	52,357	52,357			39,197	39,197			13,160	13,160			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	1,404	1,404			1,081	1,081			323	323			
B. Other Bed Reserve Days	11	11							11	11			
5. Total Resident Days (3G + 4A + 4B)	53,772	53,772			40,278	40,278			13,494	13,494			

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	11	130		5				
Per Diem Rate								
a. One bed rm.	Various	259.55		382.00				
b. Two bed rms.	Various	259.55		328.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,922	5,922		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	284	284		
2. Restorative Treatments	2,554	2,554		
C. Other	13,118	13,118		
D. Total Physical Therapy Treatments	21,878	21,878		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	1,161	1,161		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	54	54		
2. Restorative Treatments	490	490		
C. Other	817	817		
D. Total Speech Therapy Treatments	2,522	2,522		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,998	1,998		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	119	119		
2. Restorative Treatments	1,068	1,068		
C. Other	12,515	12,515		
D. Total Occupational Therapy Treatments	15,700	15,700		

Report of Expenditures - Salaries & Wages

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	106,469	1,926				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	10,729	534				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	226,067	13,244				
5. Dietary Service						
a. Head Dietitian	48,001	1,657				
b. Food Service Supervisor	52,991	2,085				
c. Dietary Workers	428,728	23,164				
6. Housekeeping Service						
a. Head Housekeeper	41,401	2,084				
b. Other Housekeeping Workers	345,359	20,470				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	43,152	1,919				
b. Other Maintenance Workers	105,131	4,361				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	108,118	5,967				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	212,164	3,945				
b. RN						
1. Direct Care	628,923	14,660				
2. Administrative**	477,699	17,086				
c. LPN						
1. Direct Care	1,868,884	51,910				
2. Administrative**						
d. Aides and Attendants	2,404,885	123,137				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	98,366	5,055				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	75,936	4,173				
n. Marketing	70,044	2,629				
o. Other (Specify)						
See Attached Schedule	96,958	5,788				
A-13. Total Salary Expenditures	7,450,005	305,794				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 37,787	1,718				
Admissions	59,171	4,070				
Total	\$ 96,958	5,788	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Insertion Nurse (Disallowed on Pg 28a)	17,524	60				
Respiratory Therapist (Disallowed on Pg 28a)	1,548	23				
Audiologist (Disallowed on Pg 28a)	41	No hours				
PICC Specialist (Disallowed on Pg 28a)	211	No hours				
Total	\$ 19,324	83	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
RegalCare at New Haven, LLC				2351	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Corinne DiBacco	83,812			Non-Discriminatory	Nursing Administrator	583	A12b2	RegalCare at West Haven	499	71,696
								RegalCare at Torrington	499	71,696
								RegalCare at Waterbury	499	71,696
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
RegalCare at New Haven, LLC				2351	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Brett Stewart	106,469			Non-Discriminatory	Administrator	1,926	A2			
Section IV - Assistant Administrators										
Joshua Ross	5,852			Non-Discriminatory	Assistant Administrator	406	A3			
Antonio Porcheddu	4,877			Non-Discriminatory	Assistant Administrator	128	A3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at New Haven, LLC	2351	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	768	17				
2. Dentist	8,720	210				
3. Pharmacist	16,259	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	358,609	5,470				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	144				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	101,223	2,522				
b. Other						
10. Occupational Therapist						
a. Resident Care	268,682	15,700				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	19,324	83				
B-13 Total Fees Paid in Lieu of Salaries	809,585	24,146				

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

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

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

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

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Anuruddha Walaliyadda, 12 Cooke Road, Wallingford, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	Physical, Occupational & Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Emily Solimine, N/A	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Management, 174 Scott Road, Prospect, CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products, 101 North Plains Industrial Road, 1B Suite 1, Wallingford, CT	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Audiology Group, 888 Worcester Street, Wellesley, MA 02482	Audiologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Yale New Haven Hospital, 20 York Street, New Haven, CT 06510	PICC Specialist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Nutrasource RD LLC, 101 Crawfords Corner Rd Office 1325, Holmdel, NJ 07733	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 358,474	358,474		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 647,954	647,954		
5. Health Insurance	\$ 1,321,045	1,321,045		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 409,245	409,245		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 59,778	59,778		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 19,364	19,364		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 8,919	8,919		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 16,994	16,994		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,102	13,102		
2. Cellular Phones	\$ 1,849	1,849		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 982,602	982,602		
Subtotal	\$ 3,839,576	3,839,576		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Union Training Fund	\$ 55,538		
Background Checks	4,240		
Total	\$ 59,778	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at New Haven, LLC	2351	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		3,839,576	3,839,576		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 25,008	25,008			
2. Holiday Parties for Staff	\$ 92	92			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 13,116	13,116			
5. Education Expenses Related to Seminars and Conventions	\$ 3,447	3,447			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,696	1,696			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 13,295	13,295			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,732	2,732			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 350	350			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,011	1,011			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 314,820	314,820			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 311,180	311,180			
C-14 Total Administrative & General Expenditures	\$ 4,526,323	4,526,323			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising (Disallowed on Pg 28)	\$ 13,295		
Total Other Advertising	\$ 13,295	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTLTC Dues	\$ 350		
Total Dues	\$ 350	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Resident Missing Items (Disallowed on Pg 28a)	\$ 255		
Licenses	175		
Fines, Penalties & Settlements (Disallowed on Pg 28a)	30,917		
Late Fees (Disallowed on Pg 28a)	110,146		
Bank Fees (\$46,911 Disallowed on Pg 28a)	70,396		
Prior Period Adjustments (Disallowed on Pg 28a)	58,418		
Discriminatory Bonus (Disallowed on Pg 28a)	31,350		
Employee Food (Disallowed on Pg 28a)	9,042		
Employee Relations (Disallowed on Pg 28a)	481		
Total Other Administrative and General	\$ 311,180	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2019	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 318,876	318,876		
2.	Non-Food Supplies	\$ 20,270	20,270		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 339,146	339,146		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*				
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
K.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
L.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2019	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (<i>Specify</i>) Laundry Supplies	\$	12,406	12,406		
3D. Total Laundry Expenditures (3a + b + c)	\$	12,406	12,406		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended	Page	of	
RegalCare at New Haven, LLC		2351	9/30/2019	20	37	
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C. Other (<i>Specify</i>) Housekeeping Supplies			\$ 53,989	53,989		
4D. Total Housekeeping Expenditures (4a + b + c)			\$ 53,989	53,989		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Medwiz	\$	204,816	204,816		
b.	Medicine Cabinet Drugs	\$	7,559	7,559		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	10,768	10,768		
f.	X-rays and Related Radiological Procedures***	\$	6,313	6,313		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	24,457	24,457		
i.	Recreation	\$	12,115	12,115		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	283,188	283,188		
5M. Total Resident Care Expenditures (5a - 5j)			\$ 549,216	549,216		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Supplies (\$19,123 Disallowed on Pg 29a)	\$ 189,511		
Incontinence Supplies	137		
Sanitation & Incineration	706		
Equipment Rental (Disallowed on Pg 29a)	81,365		
Data Processing	11,469		
Total Other Resident Care	\$ 283,188	\$ -	\$ -

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

Name of Facility RegalCare at New Haven, LLC		License No. 2351		Report for Year Ended 9/30/2019		Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
LTC Consulting Services	7 Randolph Rd, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Billing / Fiscal Services Software	177,600			16	m11
USA Risk Management	868 39th Street, Brooklyn, NY	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Risk Management Services	11,755			16	m11
Caretech Group	1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	24,000			16	m11
All American Waste, LLC	PO Box 630 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	30,211			22	6f
Calixto Landscaping	PO Box 542 West haven, CT 06516	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping / Snow Removal	13,650			22	6f
On-Time IT	174 Spring Street, Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Services	17,550			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at New Haven, LLC	2351	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 27,317	27,317				
b. Heat	\$ 28,882	28,882				
c. Light & Power	\$ 313,936	313,936				
d. Water	\$ 83,456	83,456				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 55,652	55,652				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 509,243	509,243				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 2,618	2,618				
d. Movable Equipment	\$ 21,504	21,504				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 24,122	24,122				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 10,657	10,657				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 12,498	12,498				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 23,155	23,155				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 110,661	110,661				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 77,314	77,314				
c. Personal property taxes	\$ 2,540	2,540				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 237,792	237,792				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Supplies	\$ 8,943		
Sanitation & Incineration	29,740		
Extermination	2,316		
Snow Removal	11,080		
Landscaping (Disallowed on Pg 29a)	(857)		
Fire Drill	2,949		
Contracted Service	1,481		
Total Other Repairs and Maintenance	\$ 55,652	\$ -	\$ -

Depreciation Schedule

Name of Facility RegalCare at New Haven, LLC			License No. 2351			Report for Year Ended 9/30/2019			Page 23	of 37		
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period			19,728		19,728	4,877	S/L	Various	1,794			
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)			8,242		8,242		S/L	10	824			
C-4. Subtotal										2,618		
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period					156,321		156,321	75,105	S/L	Various	19,466	
b. Disposals (attach schedule)					(22,918)		(22,918)	(7,639)	S/L	Various		
c. Acquired during this report period (attach schedule)					12,536		12,536		S/L	Various	2,038	
D-3. Subtotal												21,504
E. Total Depreciation												24,122

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Various - See Attached Schedule	\$ 8,242	Various	\$ 824
Total additions for Non-Movable Equipment		\$ 8,242		\$ 824 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Various - See Attached Schedule	\$ 12,536	Various	\$ 2,038
Total additions for Movable Equipment		\$ 12,536		\$ 2,038 *
Deletions:				
10/1/2018	Copiers	\$ (22,918)		
Total deletions for Movable Equipment		\$ (22,918)		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Various - See Attached Schedule	\$ 55,370	Various	\$ 6,515
Total additions for Leasehold Improvement		\$ 55,370		\$ 6,515 *
Deletions:				
10/1/2018	The Main Connection	\$ (1,360)	7	\$ -
Total deletions for Leasehold Improvement		\$ (1,360)		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
RegalCare at New Haven, LLC			2351		9/30/2019			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Deferred Financing Costs				53,286	26,643	S/L		10,657	
2.									
3.									
A-4. Subtotal									10,657
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	64,243	8,664	S/L	Var	5,983	
2. Disposals (attach schedule)	Var	Var	Various	(1,360)	(194)	S/L	Var		
3. Acquired during this report period (attach schedule)	Var	Var	Various	55,370		S/L	Var	6,515	
C-4. Subtotal									12,498
D. Total Amortization									23,155

* Straight-line method must be used.

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

RegalCare at New Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	NBV
LEASEHOLD IMPROVEMENTS										
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	414	138	552	831
Leasehold Imp.	Large Entrance Canopy Awning	5/1/2016	S/L	15	2,250	150	450	150	600	1,650
Sales Use Tax	Large Entrance Canopy Awning Sales Tax	5/1/2016	S/L	15	143	10	30	10	40	103
Leasehold Imp.	Door Guard Keypad	8/1/2016	S/L	15	936	62	186	62	248	688
Leasehold Imp.	Elevator	9/1/2016	S/L	20	2,467	123	369	123	492	1,975
TOTAL LEASEHOLD IMPROVEMENTS 2016					7,179	483	1,449	483	1,932	5,247
Leasehold Imp.	Replacement of inducer on modline unit, duct lock filters & belts	11/21/2016	S/L	20	1,400	70	140	70	210	1,190
Leasehold Imp.	Replacement of two inducers on modline units	12/6/2016	S/L	10	1,400	140	280	140	420	980
Leasehold Imp.	Replaced Drain Pipe	4/13/2017	S/L	25	3,494	140	280	140	420	3,074
Leasehold Imp.	Elevator Repair	4/24/2017	S/L	20	8,995	450	900	450	1,350	7,645
Leasehold Imp.	Installation of electric wall heaters	5/4/2017	S/L	10	1,420	142	284	142	426	994
Leasehold Imp.	Wall Heaters	6/19/2017	S/L	10	2,186	219	438	219	657	1,529
Leasehold Imp.	Installation of new exhaust fan motors	6/27/2017	S/L	10	1,062	106	212	106	318	744
Leasehold Imp.	Final installation on exhaust fans	7/18/2017	S/L	10	531	53	106	53	159	372
Leasehold Imp.	Replacement of bearings with bracket	8/1/2017	S/L	10	970	97	194	97	291	679
Leasehold Imp.	Installation of Thermostat	9/15/2017	S/L	10	1,038	104	208	104	312	726
TOTAL LEASEHOLD IMPROVEMENTS 2017					22,496	1,521	3,042	1,521	4,563	17,933
Leasehold Imp.	Simon Roofing	11/1/2017	S/L	15	10,949	670	670	670	1,340	8,709
Leasehold Imp.	Saucier Mechanical	11/1/2017	S/L	7	900	129	129	129	258	642
Leasehold Imp.	Saucier - Ice Machine Pump	12/1/2017	S/L	7	1,130	161	161	161	322	808
Leasehold Imp.	Saucier - Control Pump	12/1/2017	S/L	7	865	124	124	124	248	617
Leasehold Imp.	Saucier - Heaters	1/1/2018	S/L	7	2,118	303	303	303	606	1,512
Leasehold Imp.	Encore Fire Protection	3/1/2018	S/L	7	4,786	684	684	684	1,368	3,418
Leasehold Imp.	Saucier - first installation Dryer Duct Renovations	3/1/2018	S/L	7	8,200	1,171	1,171	1,171	2,342	5,858
Leasehold Imp.	Encore Fire Protection-sprinkler repair	7/1/2018	S/L	7	2,494	356	356	356	712	1,782
Leasehold Imp.	Eagle Elevator-replaced 3rd floor pickup roller	9/1/2018	S/L	7	1,969	281	281	281	562	1,407
Leasehold Imp.	The Main Connection	9/1/2018	S/L	7	1,360	194	194	-	194	1,166
Leasehold Imp.	Current Tech	9/1/2018	S/L	7	697	100	100	100	200	497
TOTAL LEASEHOLD IMPROVEMENTS 2018					34,568	4,173	4,173	3,979	8,152	26,416
Leasehold Imp.	Elevator Repair	10/17/2018	S/L	20	4,904	-	-	245	245	4,659
Leasehold Imp.	adding sprinkler coverage throughout building	10/24/2018	S/L	7	5,318	-	-	760	760	4,558
Leasehold Imp.	Replace 2 water heaters	10/26/2018	S/L	7	14,003	-	-	2,000	2,000	12,003
Leasehold Imp.	Replace heater inducers	10/26/2018	S/L	10	1,091	-	-	109	109	982
Leasehold Imp.	Amazon LH Improvements (further Detail to be provided upon audit)	10/26/2018	S/L	15	1,714	-	-	114	114	1,600
Leasehold Imp.	replace inducer for sprinkler room	10/31/2018	S/L	7	862	-	-	123	123	739
Leasehold Imp.	Controllers for main entrance swing door	11/1/2018	S/L	10	1,801	-	-	180	180	1,621
Leasehold Imp.	replacement of 2 water heaters	12/11/2018	S/L	7	14,003	-	-	2,000	2,000	12,003
Leasehold Imp.	replacement of modline heater inducers	12/15/2018	S/L	10	1,091	-	-	109	109	982
Leasehold Imp.	repair roof leaks and provide seals for extended life	3/1/2019	S/L	15	2,500	-	-	167	167	2,333
Leasehold Imp.	replaced keypad on main entrance door	4/1/2019	S/L	10	819	-	-	82	82	737
Leasehold Imp.	install maglocks on doors	4/1/2019	S/L	10	2,255	-	-	226	226	2,029
Leasehold Imp.	new water pump	7/16/2019	S/L	20	2,022	-	-	101	101	1,921
Leasehold Imp.	smoke detectors	7/31/2019	S/L	10	1,240	-	-	124	124	1,116
Leasehold Imp.	replaced board and sensors	8/22/2019	S/L	10	1,747	-	-	175	175	1,572
2019 Disposals										
Leasehold Imp.	Disposal - The Main Connection	10/1/2018	S/L		(1,360)	-	-	-	(194)	(1,166)
TOTAL LEASEHOLD IMPROVEMENTS 2019					54,010	-	-	6,515	6,321	47,689
TOTAL LEASEHOLD IMPROVEMENTS					118,253	6,177	8,664	12,498	20,968	97,285
NON-MOVABLE EQUIPMENT										
FF&E	Walk-in Cooler	6/1/2016	S/L	15	5,387	359	1,077	359	1,436	3,951
FF&E	Hot Water Heater	9/1/2016	S/L	10	9,300	930	2,790	930	3,720	5,580
TOTAL NON-MOVABLE EQUIPMENT 2016					14,687	1,289	3,867	1,289	5,156	9,531
FF&E	Electric Water Heater	10/31/2016	S/L	10	1,035	104	208	104	312	723
FF&E	Cartridge assembly-mixing valve	3/3/2017	S/L	10	1,535	154	308	154	462	1,073
FF&E	New Exhaust Fan Motors	5/4/2017	S/L	10	1,062	106	212	106	318	744
FF&E	New Motor	7/18/2017	S/L	10	1,409	141	282	141	423	986
TOTAL NON-MOVABLE EQUIPMENT 2017					5,041	505	1,010	505	1,515	3,526
FF&E	Unimac Washer	7/16/2019	S/L	10	4,121	-	-	412	412	3,709
FF&E	Unimac Washer	7/16/2019	S/L	10	4,121	-	-	412	412	3,709
TOTAL NON-MOVABLE EQUIPMENT 2019					8,242	-	-	824	824	7,418
TOTAL NON-MOVABLE EQUIPMENT					27,970	1,794	4,877	2,618	7,495	20,475
MOVABLE EQUIPMENT										
FF&E	Hot temp conveyor	4/1/2016	S/L	10	10,098	1,010	3,030	1,010	4,040	6,058
FF&E	ID Card Printer	4/1/2016	S/L	5	1,245	249	747	249	996	249
FF&E	10 Gallon Carpet Cleaner	5/1/2016	S/L	5	2,564	513	1,539	513	2,052	512
FF&E	Intercall Dual Patient Station	8/1/2016	S/L	15	835	56	168	56	224	611
Medical Equipment	Rehab Equipment	4/1/2016	S/L	5	9,837	1,967	5,901	1,967	7,868	1,969
Computer Hardware	Security Appliance, Desktops, Server, Laptop, Tablet, Printers	3/1/2016	S/L	5	13,595	2,719	8,157	2,719	10,876	2,719
Computer Hardware	Lenovo Desktops (5)	4/1/2016	S/L	5	2,716	543	1,629	543	2,172	544
Computer Hardware	Installation/Reconfiguring System & Server Backup 1 TB	5/1/2016	S/L	5	8,283	1,657	4,971	1,657	6,628	1,655
Computer Hardware	Lenovo Miix700 tablet / 4 Lenovo Computers	6/1/2016	S/L	5	2,931	586	1,758	586	2,344	587
Sales Use Tax	Lenovo Miix700 tablet / 4 Lenovo Computers Sales Tax	6/1/2016	S/L	5	256	51	153	51	204	52
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	525	175	700	177
Computer Software	Microsoft Office Pro	3/1/2016	S/L	3	1,752	584	1,752	-	1,752	-
Computer Software	Microsoft Office Pro & Sonicwall Antivirus	4/1/2016	S/L	3	1,820	606	1,820	-	1,820	-
Computer Software	Microsoft Office Pro	6/1/2016	S/L	3	1,095	365	1,095	-	1,095	-
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,616	16,850	-	16,850	-

RegalCare at New Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	NBV
TOTAL MOVABLE EQUIPMENT 2016					74,754	16,697	50,095	9,526	59,621	15,133
FF&E	Air Conditioning Units	1/13/2017	S/L	5	633	127	254	127	381	252
FF&E	Head board and mattress	1/11/2017	S/L	10	2,610	261	522	261	783	1,827
FF&E	Training stairs, standing table, diathermy	2/21/2017	S/L	10	952	95	190	95	285	667
FF&E	Training stairs, standing table, diathermy	2/21/2017	S/L	10	10,472	1,047	2,094	1,047	3,141	7,331
FF&E	75lb Gas Fired Dryers	7/17/2017	S/L	10	5,175	518	1,036	518	1,554	3,621
FF&E	Air Conditioning Units	7/31/2017	S/L	5	886	177	354	177	531	355
Medical Equipment	Wander Transmitter Bands	10/5/2016	S/L	5	908	182	364	182	546	362
Medical Equipment	Wander Transmitter Bands	12/16/2017	S/L	5	620	124	248	124	372	248
Medical Equipment	Wheelchair	5/16/2017	S/L	5	640	128	256	128	384	256
Medical Equipment	Wander Transmitter Bands	2/22/2017	S/L	5	621	124	248	124	372	249
Medical Equipment	New Mattresses	7/17/2017	S/L	10	855	86	172	86	258	597
Medical Equipment	Wound Kits	8/21/2017	S/L	5	1,442	288	576	288	864	578
Medical Equipment	Wound Kits	9/12/2017	S/L	5	635	127	254	127	381	254
Medical Equipment	Wound Kits	9/27/2017	S/L	5	665	133	266	133	399	266
Computer Software	Wireless Access points, installation & Setup, cable runs to access points	1/1/2017	S/L	5	5,534	1,107	2,214	1,107	3,321	2,213
Computer Software	Chrombooks, Notebook, processor, printer, desktop	6/16/2017	S/L	5	5,566	1,113	2,226	1,113	3,339	2,227
Computer Software	Notebook, Processor, Printer, Desktop	6/16/2017	S/L	5	2,857	571	1,142	571	1,713	1,144
Computer Software	Software update	11/22/2016	S/L	3	850	283	566	283	849	1
Computer Software	Comprehensive gateway security bundle	3/6/2017	S/L	5	1,000	200	400	200	600	400
Computer Software	Comprehensive gateway security bundle	4/1/2017	S/L	5	1,000	200	400	200	600	400
Computer Software	Comprehensive gateway security bundle	5/1/2017	S/L	5	1,000	200	400	200	600	400
Sales Use Tax	E-Copiers (Total = 6) Sales Tax	9/1/2017	S/L	3	724	241	482	241	723	1
Sales Use Tax	WheelChair Sales Tax	6/1/2017	S/L	5	41	8	16	8	24	17
Sales Use Tax	Wireless Access points, installation & Setup, cable runs to access points Sales	6/1/2017	S/L	5	351	70	140	70	210	141
Sales Use Tax	Comprehensive gateway security bundle Sales Tax	6/1/2017	S/L	3	64	21	42	21	63	1
TOTAL MOVABLE EQUIPMENT 2017					46,101	7,431	14,862	7,431	22,293	23,808
FF&E	Daniels Equipment Co - Computer Board	12/1/2017	S/L	5	1,241	248	248	248	496	745
FF&E	Braman-insect light traps	8/1/2018	S/L	5	1,340	268	268	268	536	804
FF&E	Braman-insect light traps	9/1/2018	S/L	5	1,340	268	268	268	536	804
FF&E	Suburban Bowers trash can	9/1/2018	S/L	5	1,020	204	204	204	408	612
Medical Equipment	Puliscare Medical LLC	10/1/2017	S/L	5	(2,743)	(549)	(549)	(549)	(1,098)	(1,645)
Medical Equipment	RF Technologies	11/1/2017	S/L	5	525	105	105	105	210	315
Medical Equipment	RF Technologies	3/1/2018	S/L	5	585	117	117	117	234	351
Medical Equipment	Allstate Medical-mattresses	4/1/2018	S/L	5	629	126	126	126	252	377
Medical Equipment	Allstate Medical-mattresses	7/1/2018	S/L	5	629	126	126	126	252	377
Medical Equipment	Allstate Medical-beds,head & foot boards	7/1/2018	S/L	5	7,366	1,473	1,473	1,473	2,946	4,420
Medical Equipment	Alpha Med-isolation station	8/1/2018	S/L	5	616	123	123	123	246	370
Capital Lease	Copiers	7/1/2018	S/L	3	23,307	7,769	7,769	-	7,769	15,538
Capital Lease	Copiers	9/1/2018	S/L	3	(389)	(130)	(130)	-	(130)	(259)
TOTAL MOVABLE EQUIPMENT 2018					35,466	10,148	10,148	2,509	12,657	22,809
FF&E	TVs	7/31/2019	S/L	5	553	-	-	111	111	442
Medical Equipment	2 Dual patient stations	10/3/2018	S/L	10	593	-	-	59	59	534
Medical Equipment	transmitters for residents	10/18/2018	S/L	5	1,889	-	-	378	378	1,511
Medical Equipment	Intercall patient stations x2	11/1/2018	S/L	10	1,060	-	-	106	106	954
Medical Equipment	2 Pullcord Stations	11/8/2018	S/L	10	596	-	-	60	60	536
Medical Equipment	42" full electric bariatric bed	12/20/2018	S/L	12	1,100	-	-	92	92	1,008
Medical Equipment	pressure reduction mattresses	3/6/2019	S/L	5	727	-	-	145	145	582
Medical Equipment	wander management transmitters	4/18/2019	S/L	5	1,470	-	-	294	294	1,176
Medical Equipment	4 Carts	7/2/2019	S/L	10	1,028	-	-	103	103	925
Medical Equipment	mattresses	9/20/2019	S/L	5	1,212	-	-	242	242	970
Computer Hardware	HP Switch	7/18/2019	S/L	5	699	-	-	140	140	559
Computer Hardware	POC Tablets	9/30/2019	S/L	5	1,365	-	-	273	273	1,092
Sales Use Tax	Suburban Bowers trash can sales tax	10/1/2018	S/L	5	65	-	-	13	13	52
Sales Use Tax	bariatric bed sales tax	1/1/2019	S/L	12	70	-	-	6	6	64
Sales Use Tax	HP Switch sales tax	8/1/2019	S/L	5	44	-	-	9	9	35
Sales Use Tax	4 Carts sales tax	8/1/2019	S/L	10	65	-	-	7	7	58
Capital Lease	Copiers	10/1/2018	S/L	3	(22,918)	-	-	-	(7,639)	(15,279)
TOTAL MOVABLE EQUIPMENT 2019					(10,382)	-	-	2,038	(5,601)	(4,781)
TOTAL MOVABLE EQUIPMENT					145,939	34,276	75,105	21,504	88,970	56,969
TOTAL ASSETS					292,162	42,247	88,646	36,620	117,433	174,729
TOTAL ASSETS PER CR SCHEDULE					292,162	42,247	88,646	36,620	117,433	174,729
TOTAL ASSETS PER TRIAL BALANCE					292,026	49,197	127,887	127,887	164,139	
VARIANCE					136	42,247	88,646	(12,577)	(10,454)	10,590
VARIANCE DETAIL										
(ADD) CIP					0					
ROUNDING										
REVISED VARIANCE					136	42,247	88,646	(12,577)	(10,454)	10,590
F/S vs C/R NBV - Page 31, Line B9					(10,590)					
F/S vs C/R Depreciation - Page 36, Line F1					12,577					

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

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2019	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings, 13 Freedom Drive, Lakewood, NJ 8707	Building	03/04/16	20	110,661	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at New Haven, LLC		2351	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
RegalCare at New Haven, LLC		2351		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Loan / LOC / Various Other Late Payment				\$	118,817	118,817	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	118,817	118,817	
14. Insurance							
a. Insurance on Property (buildings only)				\$	7,679	7,679	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Liability / EPLI / Surety Bond				\$	90,442	90,442	
14d. Total Insurance Expenditures (14a + b + c)				\$	98,121	98,121	
15. Total All Expenditures (A-13 thru C-14)				\$	14,704,643	14,704,643	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC				2351	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 70,044	70,044		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 268,682	268,682		
7.			Other - See attached Schedule	\$ 19,324	19,324		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 7,280	7,280		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 409	409		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 13,295	13,295		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 306,112	306,112		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 685,146	685,146		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12n	Marketing Salaries	\$ 70,044		
Total Other Salaries Adjustment			\$ 70,044	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 17,524		
13	B12o	Respiratory Therapist	1,548		
13	B12o	Audiologist	41		
13	B12o	PICC Specialist	211		
Total Other Fees Adjustments			\$ 19,324	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-routine bank charges	\$ 46,991		
16	m13	Discriminatory Bonus	31,350		
16	m13	Employee Food	9,042		
16	m13	Employee Relations	481		
16	m13	Resident Missing Items	255		
16	m13	Fines, Penalties & Settlements	30,917		
16	m13	Late Fees	110,146		
16	m13	Prior Period Adjustment	58,418		
15	Var	Benefits Associated with Marketing Salary	18,512		
Total Other A&G Adjustments			\$ 306,112	\$ -	\$ -

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

Pg. 28a

Marketing Benefits Disallowance

Marketing Salary	70,044	Page 10
Total Salaries	<u>7,450,005</u>	TB Linked
Percent to Total Salaries	0.94%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,968,999	TB Linked
Marketing Benefits Disallowed	18,512	Page 28 attachment

**RegalCare at New Haven, LLC
Disallowance Schedule for Cell Phones
September 30, 2019**

	<u>Amount</u>
Total Cell Phone Expense	1,849 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Allowable Per Year	1,440
Percentage of Year (365 Days / 365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 409</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC				2351	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 685,146	685,146		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 204,816	204,816		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 6,313	6,313		
30.	20	5h	Laboratory	\$ 24,457	24,457		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 10,768	10,768		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 105,131	105,131		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 10,657	10,657		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 92,543	92,543		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,139,831	1,139,831		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (see attached)	\$ 5,500		
20	51	Non Allowable Medical Supplies	19,123		
20	51	Non Allowable Nursing Equipment Rental	81,365		
22	6f	Landscaping Credit Disallowance	(857)		
Total Other Ancillary Costs			\$ 105,131	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 10,657		
Total Other Property Adjustments			\$ 10,657	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense on LOC and Various Other Late Payments	92,543		
Total Other Adjustments			\$ 92,543	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 9,100	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100.00%</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u>\$ 5,500</u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at New Haven, LLC	2351	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,930,148	11,930,148				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 3,120,010	3,120,010				
b. Medicare Room and Board Contractual Allowance **	\$ (70,129)	(70,129)				
4. a. Private-Pay Residents and Other	\$ 352,694	352,694				
b. Private-Pay Room and Board Contractual Allowance **	\$ (10)	(10)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 190,712	190,712				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (190,712)	(190,712)				
c. Prescription Drugs - Non-Medicare	\$ 6,614	6,614				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (5,534)	(5,534)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 587,249	587,249				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (384,624)	(384,624)				
c. Physical Therapy - Non-Medicare	\$ 95,513	95,513				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (94,579)	(94,579)				
4. a. Speech Therapy - Medicare	\$ 225,173	225,173				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (113,386)	(113,386)				
c. Speech Therapy - Non-Medicare	\$ 5,033	5,033				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (4,938)	(4,938)				
5. a. Occupational Therapy - Medicare	\$ 437,455	437,455				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (370,295)	(370,295)				
c. Occupational Therapy - Non-Medicare	\$ 46,110	46,110				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (46,110)	(46,110)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 5,679	5,679				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (217,750)	(217,750)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,504,323	15,504,323				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 608	608				
V. Total Other Revenue (1 thru 8)	\$ 608	608				
VI. Total All Revenue (III +V)	\$ 15,504,931	15,504,931				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Other Ancillary Rev> Medicare A	\$ 1,177		
30 II 6a	Revenue Adjustments> Medicare A	4,502		
Total Other Resident Revenue - Medicare		\$ 5,679	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Ancillary Revenue>Private	\$ 90		
30 II 6b	Other Ancillary Revenue>Equipment Rental	2,478		
30 II 6b	Revenue Adjustments>Medicaid	(220,318)		
Total Other Resident Revenue		\$ (217,750)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Settlement Revenue from vendors (No CY Expense)	\$ 608		
Total Other Revenue		\$ 608	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(89,462)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,067,566
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	173,399
a. _____				
b. _____				
c. _____				
d. See Schedule		173,399		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	5,115
Accrued Expenses>Capital Lease>Copier		3,283		
Accrued Expenses>YE Adjustments		1,832		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,156,618
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost	118,253	\$	97,285
	Accum. Depreciation	20,968		Net
5. Non-Movable Equipment	*Historical Cost	27,970	\$	20,475
	Accum. Depreciation	7,495		Net
6. Movable Equipment	*Historical Cost	145,939	\$	56,969
	Accum. Depreciation	88,970		Net
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(10,590)
F/S vs C/R NBV		(10,590)		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	164,139

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	2,320,757
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	25,000
2. Escrow Deposits			\$	406,050
3. Organization Expense				
	*Historical Cost	53,286		
	Accum. Depreciation	37,300	Net	\$ 15,986
4. Goodwill (Purchased Only)			\$	922,519
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	1,100,570
Name and Address	Amount	Loan Date		
Due from Prospect, WH, RC Holdings, Norwich, NL FV Sthport, FV Mgmt	1,100,570			
7. Other Assets (<i>itemize</i>)			\$	260,348

See Schedule				260,348
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	2,730,473
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,051,230

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of	
RegalCare at New Haven, LLC	2351	9/30/2019	33	37	
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,874,925
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	127,675
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	445,474

See Schedule					445,474
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,448,074

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,448,074	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$ 594,328					
Name and Address of Lender	Amount	Loan Date			
Wtrbury, RCMG, Employee, FV Greenwich, Eli Mirlis	594,328				
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$ 1,775,890					

See Schedule					
				1,775,890	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,370,218	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,818,292	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 4,446
31	A5	Prepaid Expenses>Insurance	36,185
31	A5	Prepaid Expenses>Taxes	24,932
31	A5	Prepaid Expenses>Workers Comp	107,836
Total Prepaid Expenses			\$ 173,399

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From>Old Owner	\$ 151,790
32	D7	Due To/(From)>Saugus	196
32	D7	Due To/(From)>Medicaid	89,427
32	D7	Due To/(From)>Vendor	5,788
32	D7	Due To/(From)>Other L&E	13,147
Total Other Assets			\$ 260,348

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 284,167
33	A12	Accrued Expenses> Tankar Brokerage Fee	6,661
33	A12	Accrued Expenses>Insurance - General Liability	15,112
33	A12	Accrued Expenses>Workers Comp	75,698
33	A12	Accrued Expenses>Health Insurance	63,836
Total Other Current Liabilities (Itemize)			\$ 445,474

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From)>TSM Holdings	\$ 2,317
34	B4	Due To/(From)>Maplewood	6,947
34	B4	Due To/(From)>Twin Oaks	74,843
34	B4	Due To/(From)>Medicare A	15,182
34	B4	Due To/(From)>HMO	2,111
34	B4	Due To/(From)>Income	6,436
34	B4	Due To/(From)>Realty	1,616,699
34	B4	Due to> Patient Spend Down	51,355
Total Other Current Liabilities (Itemize)			\$ 1,775,890

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(396)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(554,377)
6. Gain or Loss for Period			\$	787,711
10/1/2018 thru 9/30/2019			\$	787,711
7. Total Net Worth			\$	232,938
C. Total Reserves and Net Worth			\$	232,938
D. Total Liabilities, Reserves, and Net Worth			\$	5,051,230

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2019	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2018		\$	(338,659)
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>		\$	15,504,931
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>		\$	14,717,220
D.	Net Income or Deficit		\$	787,711
E.	Balance		\$	449,052
F.	Additions			
1.	Additional Capital Contributed <i>(itemize)</i>			
	Expenses per page 27	\$14,704,643		
	F/S vs C/R Depreciation	\$12,577		
	Expenses per F/S	\$14,717,220		
2.	Other <i>(itemize)</i>			
	To Adjust for Different Fiscal Year End	(216,114)		
F-3.	Total Additions		\$	(216,114)
G.	Deductions			
1.	Drawings of Owners/Operators/Partners <i>(Specify)</i>			
	Name and Address <i>(No., City, State, Zip)</i>	Title	Amount	
2.	Other Withdrawings <i>(Specify)</i>			
	Purpose	Amount		
3.	Total Deductions		\$	
H.	Balance at End of Period		\$	232,938
	09/30/19			

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 1/27/20	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report Yael Zabłudowski				Phone Number 732-961-8571	
Contact Email Address yaelz@tccs.com					

ACCOUNTANTS' CONSULTING REPORT

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

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

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

MARCUM LLP

New Haven, CT
January 24, 2020



MARCUMGROUP
MEMBER

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

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

Facility Name RegalCare at New Haven, LLC

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____
