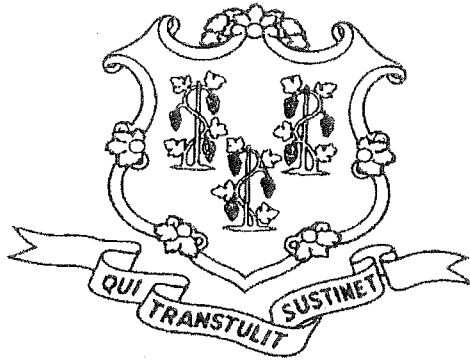


# State of Connecticut



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

Name of Facility (as licensed) RegalCare at West Haven, LLC	
Address (No. & Street, City, State, Zip Code) 310 Terrace Avenue, West Haven, CT 06516	
Type of Facility <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 2355	RHNS	(Specify)	Medicare Provider 07-5201
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 000010926	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	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 West 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) Reuven Fischer			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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility RegalCare at West Haven, LLC		Period Covered: From 10/1/2018	To 9/30/2019
Address of Facility 310 Terrace Avenue, West Haven, CT 06516			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/17/2019
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. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-932-2247		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) RegalCare at West Haven, LLC			Address (No. & Street, City, State, Zip) 310 Terrace Avenue, West Haven, CT 06516		
License Numbers:		CCNH 2355	RHNS	(Specify)	Medicare Provider No. 07-5201
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No      If "Yes," explain fully.					
N/A					
<b>Administrator</b>					
Name of Administrator Reuven Fischer			Nursing Home Administrator's License No.:	2076	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					









## General Information and Questionnaire

### Related Parties\*

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 4	of 37				
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?    <input checked="" type="radio"/> Yes       <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?       <input checked="" type="radio"/> Yes    <input type="radio"/> No</p> <p style="text-align: right;">If "Yes," provide the following information:</p>								
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 OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>		Line of Credit Interest	Pg 27 / Line 12D	65,107	65,107
RegalCare Rehab	26 Firemens Memorial Drive, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Pg 13 / Line B5a	251,381	251,381
RegalCare Rehab	26 Firemens Memorial Drive, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg 13 / Line B9a	99,664	99,664
RegalCare Rehab	26 Firemens Memorial Drive, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg 13 / Line B10a	204,914	204,914
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp	Pg 15 / Line 1a1	233,383	233,383
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg 15 / Line 1a5	718,685	718,685
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Pg 27 / Line 14a	5,633	5,633
		<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Pg 27 / Line 14c3	59,230	59,230
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

---

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

N/A

---

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

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

N/A

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility RegalCare at West Haven, LLC			License No. 2355			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	<b>Total ***</b>

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

\*\* Attach copies of newly acquired leases.

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, 8th Floor, New Haven, CT 06511
2 Roth & Co	1428 36th St #200, Brooklyn, NY 11218
3	
4	

**Services Provided by This Firm (describe fully)**

1 Advisory Services / Cost Report Preparation	\$ 9,519
2 Monthly retainer	\$ 2,991
3	\$
4	\$
	Charge for Services Provided
	\$ 12,510

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Yifat Schnur Esquire LLC	347-268-5347
2 Donahue, Durham & Noonan, P.C.	203-458-9168
3 American Arbitration Association	215-732-5002
4 Murtha Cullina LLP	860-240-6000
5 See Attached	Various

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

1 22 Prescott St, Edison, NJ 08817
2 741 Boston Post Rd, Guilford, CT 06437
3 230 S Broad St, Fl 12, Philadelphia, PA 19178
4 185 Asylum St, Hartford, CT 06103
5 Various

**Services Provided by This Firm (describe fully)**

1 District of CT Matters / Settlements (\$57 Disallowed on Pg 28)	\$ 502
2 Court Case with New England Health (\$1,328 Disallowed on Pg 28)	\$ 2,609
3 Initail Administrative Fee	\$ 275
4 Settlement with CT Gas / General Healthcare Regulatory (\$2,507 Disallowed on Pg 28)	\$ 6,110
5 Various (\$4,160 Disallowed on Pg 28)	\$ 4,160
	Charge for Services Provided
	\$ 13,656

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1e

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2019	Page 7a	of 37
<b>Legal Services Information</b>					
Name of Legal Firm or Independent Attorney			Telephone Number		
1	CNH Finance		203-742-3057		
2	Allscripts		732-650-2891		
3	Treasurer State of CT		860-702-3000		
4	Probate Court West Haven		203-937-3552		
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )					
1	2 Greenwich Plaza, Greenwich, CT 06830				
2	1 Ethel Rd, Edison, NJ 08817				
3	55 Elm St Ste 3, Hartford, CT 06106				
4	355 Main St, West Haven, CT 06516				
Services Provided by This Firm ( <i>describe fully</i> )					
1	LOC Financing (Disallowed on Pg 28)			\$	1,689
2	Collections Fees (Disallowed on Pg 28)			\$	546
3	Conservatorship / State Marshal (Disallowed on Pg 28)			\$	1,875
4	Conservatorship (Disallowed on Pg 28)			\$	50
				Charge for Services Provided	
				\$	4,160

**Schedule of Resident Statistics**

Name of Facility RegalCare at West Haven, LLC		License No. 2355			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	98	98			98	98			98	98			
B. On last day of THIS report period	98	98			98	98			98	98			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	96	96			96	96			89	89			
B. As of midnight of THIS report period	91	91			89	89			91	91			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,060	4,060			3,012	3,012			1,048	1,048			
B. Medicaid (Conn.)	26,634	26,634			19,991	19,991			6,643	6,643			
C. Medicaid (other states)													
D. Private Pay	798	798			789	789			9	9			
E. State SSI for RCH													
F. Other (Specify) HMO & Private Insurance	2,005	2,005			1,447	1,447			558	558			
G. Total Care Days During Period (3A thru F)	33,497	33,497			25,239	25,239			8,258	8,258			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	552	552			391	391			161	161			
B. Other Bed Reserve Days	12	12			12	12							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	34,061	34,061			25,642	25,642			8,419	8,419			

### Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at West Haven, LLC	License No. 2355	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	10	73		8				
Per Diem Rate								
a. One bed rm.	Various	253.69		422.00				
b. Two bed rms.	Various	253.69		380.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,605	4,605		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	171	171		
2. Restorative Treatments	1,544	1,544		
C. Other	8,790	8,790		
<b>D. Total Physical Therapy Treatments</b>	<b>15,110</b>	<b>15,110</b>		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	933	933		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	53	53		
2. Restorative Treatments	473	473		
C. Other	1,444	1,444		
<b>D. Total Speech Therapy Treatments</b>	<b>2,903</b>	<b>2,903</b>		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,510	2,510		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	122	122		
2. Restorative Treatments	1,099	1,099		
C. Other	8,501	8,501		
<b>D. Total Occupational Therapy Treatments</b>	<b>12,232</b>	<b>12,232</b>		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at West Haven, LLC	2355	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	63,392	1,829				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	150,151	10,811				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	55,490	2,046				
c. Dietary Workers	397,194	20,603				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	278,208	13,570				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	59,708	2,046				
b. Other Maintenance Workers	32,744	1,973				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	89,181	4,109				
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	225,488	4,100				
b. RN						
1. Direct Care	372,807	7,508				
2. Administrative**	410,820	16,241				
c. LPN						
1. Direct Care	899,094	27,166				
2. Administrative**						
d. Aides and Attendants	1,479,541	61,721				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	89,353	3,842				
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	54,738	2,092				
n. Marketing	30,371	2,046				
o. Other (Specify)						
See Attached Schedule	98,864	4,131				
<i>A-13. Total Salary Expenditures</i>	4,787,144	185,834				

\* 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
	-					
Admissions	\$ 66,562	2,086				
Medical Records	32,302	2,045				
<b>Total</b>	<b>\$ 98,864</b>	<b>4,131</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Insertion Nurse (Disallowed on Pg 28a)	\$ 36,251	111				
Animal Assisted Therapy Services (Disallowed on Pg 28a)	1,375	Monthly Fee				
Respiratory Therapist (Disallowed on Pg 28a)	590	8				
<b>Total</b>	<b>\$ 38,216</b>	<b>119</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility		License No.		Report for Year Ended				Page	of	
RegalCare at West Haven, LLC		2355		9/30/2019				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)							
<b>Section I - Operators/Owners</b>										
Corinne Dibacco	71,696			Non Discriminatory	Nursing Administrator	499	A12b2	RegalCare at New Haven	583	83,812
								RegalCare at Torrington	499	71,696
								RegalCare at Waterbury	499	71,696
<b>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).</b>										

\* 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 West Haven, LLC				2355	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)							
<b>Section III - Administrators***</b>										
Reuven Fischer	63,392			Non Discriminatory	Administrator	1,829	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at West Haven, LLC	2355	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	5,560	146				
3. Pharmacist	10,631	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	251,381	3,778				
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	99,664	726				
b. Other						
10. Occupational Therapist						
a. Resident Care	204,914	3,058				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	36,553	751				
2. Administrative***						
b. LPN						
1. Direct Care	112,958	2,465				
2. Administrative***						
c. Aides	10,307	404				
d. Other						
12. Other (Specify) See Attached Schedule	38,216	119				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>806,184</b>	<b>11,591</b>				

\* 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 West Haven, LLC		License No. 2355		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			
LTC Management 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MedWiz Solutions, LLC 167 Route 304 Bardonia, NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Animal Assisted Therapy Service, Inc., 74 S. Broad Street, Meriden, CT 06450	Canine Therapeutic Visits	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, Inc. 101 North Plains Industrial Road, 1B Suite 1 Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Anuruddha Walaliyadda MD.CMD 12 Cooke Road, Wallington, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehab, 26 Firemans Memorial Drive, Suite 205 Pomona, NY 10970	PT / OT / ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
AAA Nursing 3303 Main Street Stratford, CT 06614	RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC 405 Park Avenue New York, NY 10022	RNs / LPNs / CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts, 160 Airport Drive, Lakewood, NJ 08701	Pharmacist	<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 West Haven, LLC	2355	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 233,383	233,383		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 438,093	438,093		
5. Health Insurance	\$ 718,685	718,685		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 249,269	249,269		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 34,158	34,158		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 12,510	12,510		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 13,656	13,656		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 18,360	18,360		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 10,838	10,838		
2. Cellular Phones	\$ 1,468	1,468		
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	\$ 612,041	612,041		
<b>Subtotal</b>	\$ 2,342,711	2,342,711		

\* 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)
	-		
Employee Benefits Expense>Training Fund>Union	\$ 31,569		
Employee Benefits Expense>Background Checks	2,547		
720 Tax Form	42		
<b>Total</b>	\$ 34,158	\$ -	\$ -

-----  
**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	2,342,711	2,342,711		
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 9,228	9,228		
2. Holiday Parties for Staff	\$ 1,343	1,343		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 5,661	5,661		
5. Education Expenses Related to Seminars and Conventions	\$ 3,217	3,217		
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> )	\$ 1,264	1,264		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 10,705	10,705		
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	\$ 1,396	1,396		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 300	300		
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> )	\$ 268,940	268,940		
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 161,017	161,017		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,805,782	2,805,782		

\* 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)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising (Disallowed on Pg 28)	\$ 10,705		
<b>Total Other Advertising</b>	<b>\$ 10,705</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 960		
Late Fees (Disallowed on Pg 28)	41,683		
Bank Fees (\$30,817 Disallowed on Pg 28)	47,253		
Prior Period Adjustments (Disallowed on Pg 28)	44,063		
Employee Food (Disallowed on Pg 28)	1,877		
Employee Relations (Disallowed on Pg 28)	2,181		
Discriminatory Bonus (Disallowed on Pg 28)	23,000		
<b>Total Other Administrative and General</b>	<b>\$ 161,017</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule C-1 - Management Services\***

Name of Facility RegalCare at West Haven, LLC	License No. 2355	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 West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2019	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
<b>2. Dietary</b>					
<b>a. In-House Preparation &amp; Service</b>					
1. Raw Food	\$ 249,865	249,865			
2. Non-Food Supplies	\$ 14,608	14,608			
3. Other (Specify) _____	\$				
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>					
<b>c. Other (Specify) _____</b>					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 264,473</b>	<b>264,473</b>			
<b>2E. Dietary Questionnaire</b>					
<b>F. Resident Meals:</b>	<b>Total no. of meals served per day:*</b>				
<b>G. Is cost of employee meals included in 2D?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No</b>					
<b>H. Did you receive revenue from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>					
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					
<b>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.</b>					
<b>K. Is any revenue collected from these people?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>					
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					
<b>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.</b>					
<b>N. Is any revenue collected from employees?    <input type="radio"/> Yes                      <input checked="" type="radio"/> No                      If yes, specify amt.</b>					
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>					

\* 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	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	\$	110,383	110,383	
c. Other ( <i>Specify</i> ) Laundry Supplies	\$	2,397	2,397	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	<b>112,780</b>	<b>112,780</b>	
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 West Haven, LLC		2355	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			\$ 20,373	20,373		
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>			\$ 20,373	20,373		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Medwiz	\$	173,140	173,140		
b.	Medicine Cabinet Drugs	\$	11,515	11,515		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	6,785	6,785		
f.	X-rays and Related Radiological Procedures***	\$	10,377	10,377		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	22,990	22,990		
i.	Recreation	\$	13,148	13,148		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	185,098	185,098		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>			\$ 423,053	423,053		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Supplies (\$22,609 Disallowed on Pg 29a)	\$ 123,188		
Sanitation & Incineration	442		
Equipment Rental (Disallowed on Pg 29a)	50,483		
Data Processing	10,970		
Foot Surgeon Copay (Disallowed on Pg 29a)	15		
<b>Total Other Resident Care</b>	\$ 185,098	\$ -	\$ -

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

Name of Facility RegalCare at West Haven, LLC		License No. 2355		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 Road, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	163,550			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
Unitex	100 Turnpike Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	86,619			19	3b
Med-Apparel Services	35 Washington St, Perth Amboy, NJ 08861	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	21,381			19	3b
All American Waste, LLC	PO Box 630 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	23,056			22	6f
Calixto Landscaping	298 Third Ave Fl 2, West Haven, CT 06516	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lansdscaping / Snow Removal	15,840			22	6f
On-Time IT Solutions, Inc.	407b Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	15,898			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"/>							

\* 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 West Haven, LLC	2355	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 8,414	8,414				
b. Heat	\$ 52,011	52,011				
c. Light & Power	\$ 73,016	73,016				
d. Water	\$ 47,264	47,264				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 53,811	53,811				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 234,516	234,516				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 11,942	11,942				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 11,942	11,942				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 6,963	6,963				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 7,070	7,070				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 14,033	14,033				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 27,970	27,970				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 75,949	75,949				
c. Personal property taxes	\$ 2,439	2,439				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 132,333	132,333				

\* 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	\$ 11,658		
Sanitation & Incineration	23,056		
Extermination	1,216		
Snow Removal	12,410		
Landscaping	(153)		
Fire Drill	4,038		
Contracted Services	1,586		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 53,811</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility RegalCare at West Haven, LLC			License No. 2355		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				
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	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								
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
<b>E. Total Depreciation</b>												

Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
Various	Various - See Attached Schedule	\$ 8,897	Various	\$ 1,946
<b>Total additions for Movable Equipment</b>		\$ 8,897		\$ 1,946 *
<b>Deletions:</b>				
12/31/2018	Disposal of Copier	\$ (22,918)		
<b>Total deletions for Movable Equipment</b>		\$ (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
<b>Additions:</b>				
Various	Various - See Attached Schedule	\$ 8,488	Various	\$ 837
<b>Total additions for Leasehold Improvement</b>		\$ 8,488		\$ 837 *
<b>Deletions:</b>				
Various	Various - See Attached Schedule	\$ (4,845)		
<b>Total deletions for Leasehold Improvement</b>		\$ (4,845)		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

### Amortization Schedule\*

Name of Facility RegalCare at West Haven, LLC			License No. 2355		Report for Year Ended 9/30/2019			Page 24	of 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							
<b>A. Organization Expense</b>									
1. Deferred Financing Costs			5 Years	34,818	17,407	S/L		6,963	
2.									
3.									
A-4. Subtotal									6,963
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	84,463	12,918	S/L	Various	6,233	
2. Disposals (attach schedule)				(4,845)	(4,779)				
3. Acquired during this report period (attach schedule)	Var	Var	Various	8,488		S/L	Various	837	
C-4. Subtotal									7,070
<b>D. Total Amortization</b>									14,033

\* 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 West Haven, LLC  
FIXED ASSET / DEPRECIATION SCHEDULE

GL Account	Description	Date in Service	Method	Life	Historical Cost	2017	2017	2018	2018	2019	2019	NBV
						Deprec.	A/D	Deprec.	A/D	Deprec.	A/D	
<b>LEASEHOLD IMPROVEMENTS</b>												
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	276	138	414	138	552	831
Leasehold Imp.	Flooring, Grout, baseboard, telephone cord	4/1/2016	S/L	15	609	45	90	45	135	45	180	489
Leasehold Imp.	Paint materials	5/3/2016	S/L	15	556	37	74	37	111	37	148	408
Leasehold Imp.	Room renovation materials	5/1/2016	S/L	15	529	35	70	35	105	35	140	389
Leasehold Imp.	Wiring for service leaders	8/1/2016	S/L	20	4,786	239	478	239	717	239	956	3,830
Leasehold Imp.	Tile Flooring	8/1/2016	S/L	20	37,879	1,894	3,788	1,894	5,682	1,894	7,576	30,303
<b>TOTAL LEASEHOLD IMPROVEMENTS 16</b>					<b>45,802</b>	<b>2,388</b>	<b>4,776</b>	<b>2,388</b>	<b>7,164</b>	<b>2,388</b>	<b>9,552</b>	<b>36,250</b>
Leasehold Imp.	Glass Door	11/4/2016	S/L	10	4,705	471	471	471	942	471	1,413	3,292
Leasehold Imp.	Carpentry	2/1/2017	S/L	5	1,656	331	331	331	662	331	993	663
Leasehold Imp.	New Door & Lock Set	4/1/2017	S/L	10	1,229	123	123	123	246	123	369	860
Leasehold Imp.	Glass Door	6/1/2017	S/L	10	3,380	338	338	338	676	338	1,014	2,366
Leasehold Imp.	Boiler Room Repair	6/1/2017	S/L	20	1,455	73	73	73	146	73	219	1,236
Leasehold Imp.	Replace Concrete Ramp	7/1/2017	S/L	20	10,000	500	500	500	1,000	500	1,500	8,500
Leasehold Imp.	Boiler Room Repair	8/1/2017	S/L	20	1,455	73	73	73	146	73	219	1,236
<b>TOTAL LEASEHOLD IMPROVEMENTS 2017</b>					<b>23,880</b>	<b>1,909</b>	<b>1,909</b>	<b>1,909</b>	<b>3,818</b>	<b>1,909</b>	<b>5,727</b>	<b>18,153</b>
Leasehold Imp.	Tull Brothers, Inc Kitchen Door	1/1/2018	S/L	10	1,088	-	-	109	109	109	218	870
Leasehold Imp.	Tyco SimplexGrinnell-PVC conduit	3/1/2018	S/L	7	8,663	-	-	1,238	1,238	1,238	2,476	6,187
Leasehold Imp.	The Sherwin Williams-paint job for kitchen and resident rooms	4/1/2018	S/L	7	553	-	-	79	79	79	158	395
Leasehold Imp.	Connecticut Fire Protection-replace dry heads in walk in coolers and relocate heads in br	6/1/2018	S/L	10	930	-	-	93	93	93	186	744
Leasehold Imp.	H&E Enterprize	7/1/2018	S/L	7	1,450	-	-	207	207	207	414	1,036
Leasehold Imp.	American Rooter-water jet outlet	7/1/2018	S/L	10	1,170	-	-	117	117	117	234	936
Leasehold Imp.	American Rooter-water jet outlet	9/1/2018	S/L	10	927	-	-	93	93	93	186	741
<b>TOTAL LEASEHOLD IMPROVEMENTS 2018</b>					<b>14,781</b>	<b>-</b>	<b>-</b>	<b>1,936</b>	<b>1,936</b>	<b>1,936</b>	<b>3,872</b>	<b>10,909</b>
Leasehold Imp.	replace flooring in head nurse office	10/8/2018	S/L	10	1,000	-	-	-	-	100	100	900
Leasehold Imp.	rear hand rails	10/8/2018	S/L	15	500	-	-	-	-	33	33	467
Leasehold Imp.	Replacement of Bathroom Wall and faucet	10/26/2018	S/L	10	669	-	-	-	-	67	67	602
Leasehold Imp.	Amazon LII Improvement Items (Further Detail to be Provided Upon Audit	10/26/2018	S/L	15	1,120	-	-	-	-	75	75	1,045
Leasehold Imp.	VENTILATION PLATES, EXHAUST FANS CLEANING	10/29/2018	S/L	10	601	-	-	-	-	60	60	541
Leasehold Imp.	scan electrical panels, switch gear and generator transfer switch, reports with infrared pic	10/29/2018	S/L	5	1,064	-	-	-	-	213	213	851
Leasehold Imp.	Flooring	11/13/2018	S/L	10	800	-	-	-	-	89	89	711
Leasehold Imp.	drain pipe replacement	11/13/2018	S/L	10	700	-	-	-	-	70	70	630
Leasehold Imp.	hand rails	11/13/2018	S/L	15	535	-	-	-	-	36	36	499
Leasehold Imp.	furnish and install 5 insulation units	3/8/2019	S/L	15	1,409	-	-	-	-	94	94	1,315
<b>Disposals</b>												
Leasehold Imp.	replace dry heads in walk in coolers and relocate heads in bathroom storage area	10/1/2018			(480)	-	-	-	-	-	(414)	(66)
Leasehold Imp.	Generic Leasehold Disposal	9/23/2019			(4,365)	-	-	-	-	-	(4,365)	-
<b>TOTAL LEASEHOLD IMPROVEMENTS 2019</b>					<b>3,643</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>837</b>	<b>(3,942)</b>	<b>7,685</b>
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>88,106</b>	<b>4,297</b>	<b>6,685</b>	<b>6,233</b>	<b>12,918</b>	<b>7,070</b>	<b>15,209</b>	<b>72,897</b>
<b>MOVABLE EQUIPMENT</b>												
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	498	249	747	249	996	248
FF&E	Commercial conveyor toasting system	4/1/2016	S/L	10	619	62	124	62	186	62	248	371
FF&E	Plate warmer	8/1/2016	S/L	10	1,982	198	396	198	594	198	792	1,190
FF&E	Ice Machine Cuber	9/1/2016	S/L	10	2,096	210	420	210	630	210	840	1,256
Medical Equipment	Patient filter / 660lb lifter seats	7/1/2016	S/L	10	2,749	275	550	275	825	275	1,100	1,649
Computer Hardware	Switchwall Network Sec, 8 computers, server, 3 Printers	3/1/2016	S/L	5	11,633	2,327	4,654	2,327	6,981	2,327	9,308	2,325
Computer Hardware	5 Lenovo Computer	4/1/2016	S/L	5	2,707	541	1,082	541	1,623	541	2,164	543
Computer Hardware	Ethernet switch, Server backup & Project Management	5/1/2016	S/L	5	10,302	2,060	4,120	2,060	6,180	2,060	8,240	2,062
Computer Hardware	Apple MacBook Pro	9/1/2016	S/L	3	1,577	526	1,052	525	1,577	525	1,577	-
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	350	175	525	175	700	177
Computer Software	Microsoft Office Pro (8)	3/1/2016	S/L	3	1,752	584	1,168	584	1,752	584	1,752	-
Computer Software	Microsoft Office Pro (5)	4/1/2016	S/L	3	1,095	365	730	365	1,095	365	1,095	-
Computer Software	Scanwall anti-virus	4/1/2016	S/L	3	589	196	392	196	588	196	589	-
Capital Lease	E-Copiers (Total - 6)	3/1/2016	S/L	3	16,850	5,617	11,234	5,616	16,850	-	16,850	-
<b>TOTAL MOVABLE EQUIPMENT 2016</b>					<b>56,072</b>	<b>13,385</b>	<b>26,770</b>	<b>13,383</b>	<b>40,153</b>	<b>6,098</b>	<b>46,251</b>	<b>9,821</b>
FF&E	Mat Table	2/1/2017	S/L	15	3,599	240	480	240	480	240	720	2,879
Medical Equipment	Hi-Lo Motor & Electric Bed Grid	1/1/2017	S/L	12	2,291	191	382	191	382	191	573	1,718
Medical Equipment	Alert Hand Tag Tester	3/1/2017	S/L	5	559	112	224	112	224	112	336	223
Medical Equipment	Mattress	6/1/2017	S/L	10	808	81	162	81	162	81	243	565
Medical Equipment	Alert Hand Tag Tester	8/1/2017	S/L	5	1,371	274	548	274	548	274	822	549
Computer Hardware	Chromabook, Notebook, Laptop, HP Processor, Printer, Desktop	6/1/2017	S/L	5	7,515	1,503	3,006	1,503	3,006	1,503	4,509	3,006
Computer Software	Gateway Security Bundle	3/1/2017	S/L	3	1,000	333	666	333	666	333	999	1
Computer Software	Gateway Security Bundle	4/1/2017	S/L	3	1,000	333	666	333	666	333	999	1
Computer Software	Gateway Security Bundle	5/1/2017	S/L	3	1,000	333	666	333	666	333	999	1
Sales Use Tax	E-Copiers (Total - 6)-Sales Use Tax	9/30/2017	S/L	3	329	110	220	110	220	109	329	-
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	4/30/2017	S/L	3	190	63	126	63	126	63	189	1
<b>TOTAL MOVABLE EQUIPMENT 2017</b>					<b>19,662</b>	<b>3,573</b>	<b>3,573</b>	<b>3,573</b>	<b>7,146</b>	<b>3,572</b>	<b>10,718</b>	<b>8,944</b>
FF&E	Amex GC-PC Richard & Son-Tvs	6/1/2018	S/L	5	571	-	-	114	114	114	228	343
FF&E	Glenn Coults PC, Richard & Son-AC Units	8/1/2018	S/L	10	542	-	-	54	54	54	108	434
Medical Equipment	US Direct Distributors-mattresses	2/1/2018	S/L	10	945	-	-	95	95	95	190	755
Medical Equipment	Allstate Medical - mattresses	5/1/2018	S/L	10	629	-	-	63	63	63	126	503
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)
<b>TOTAL MOVABLE EQUIPMENT 2018</b>					<b>25,605</b>	<b>-</b>	<b>-</b>	<b>7,965</b>	<b>7,965</b>	<b>326</b>	<b>8,291</b>	<b>17,314</b>

RegalCare at West Haven, LLC  
FIXED ASSET / DEPRECIATION SCHEDULE

GL Account	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	NBV
FF&E	Food slicer	11/29/2018	S/L	10	1,027	-	-	-	-	103	103	924
FF&E	AC Units	7/31/2019	S/L	10	596	-	-	-	-	60	60	536
FF&E	AC Units	7/31/2019	S/L	10	744	-	-	-	-	74	74	670
Medical Equipment	2 med-air mattress systems	5/15/2019	S/L	10	622	-	-	-	-	62	62	560
Medical Equipment	specialized mattresses	8/1/2019	S/L	10	627	-	-	-	-	63	63	564
Medical Equipment	drug shrolder head	8/5/2019	S/L	10	696	-	-	-	-	70	70	626
Computer Hardware	New Wifi system	4/8/2019	S/L	3	4,250	-	-	-	-	1,417	1,417	2,833
Sales Use Tax	Food slicer - sales use tax	12/1/2018	S/L	10	65	-	-	-	-	7	7	58
Sales Use Tax	New Wifi system - Sales use tax	5/1/2019	S/L	3	270	-	-	-	-	90	90	180
<b>TOTAL MOYABLE EQUIPMENT 2019</b>					<b>8,897</b>	-	-	-	-	<b>1,946</b>	<b>1,946</b>	<b>6,951</b>
<b>MOVABLE EQUIPMENT DISPOSALS 2019</b>												
Capitol Lease	Disposal of Copier	12/31/2018	S/L		(22,918)	-	-	-	-	-	(7,639)	(15,279)
<b>TOTAL MOYABLE EQUIPMENT</b>					<b>87,318</b>	<b>16,958</b>	<b>30,343</b>	<b>24,921</b>	<b>55,264</b>	<b>11,942</b>	<b>59,567</b>	<b>27,751</b>
<b>TOTAL ASSETS</b>					<b>175,424</b>	<b>21,255</b>	<b>37,028</b>	<b>31,154</b>	<b>68,182</b>	<b>19,012</b>	<b>74,776</b>	<b>100,648</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>175,424</b>	<b>21,255</b>	<b>37,028</b>	<b>31,154</b>	<b>68,182</b>	<b>19,012</b>	<b>74,776</b>	<b>100,648</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>175,422</b>					<b>32,176</b>	<b>96,072</b>	<b>79,345</b>
<b>VARIANCE</b>					<b>2</b>	<b>21,255</b>	<b>37,028</b>	<b>31,154</b>	<b>68,182</b>	<b>(13,164)</b>	<b>(21,301)</b>	<b>21,303</b>
<b>VARIANCE DETAIL</b>												
<b>(ADD) CIP</b>					<b>0</b>							<b>-</b>
<b>(ROUNDING)</b>					<b>-</b>							<b>-</b>
<b>REVISED VARIANCE</b>					<b>2,000</b>	<b>21,255</b>	<b>37,028</b>	<b>31,154</b>	<b>68,182</b>	<b>(13,164)</b>	<b>(21,301)</b>	<b>21,303</b>

FS vs C/R NBV - Page 31, Line D9  
FS vs C/R Depreciation - Page 36, Line F1

(21,303)  
13,164

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2019	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
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.					
<b>Description</b>	<b>Total</b>				
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> 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					
<b>Part B - Owner and Related Parties</b>		<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>	<b>4th Mortgage</b>
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					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building	03/04/16	20 Years	27,970	

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



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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at West Haven, LLC		2355	9/30/2019		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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
RegalCare at West Haven, LLC		2355		9/30/2019		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 / Other Various Late Payment				\$	132,303	132,303	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	132,303	132,303	
14. Insurance							
a. Insurance on Property (buildings only)				\$	5,633	5,633	
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 / EPLI / Surety Bond				\$	59,230	59,230	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	64,863	64,863	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	9,783,804	9,783,804	

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
RegalCare at West Haven, LLC			2355	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 30,371	30,371		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 204,914	204,914		
7.			Other - See attached Schedule	\$ 38,216	38,216		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 8,052	8,052		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 28	28		
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 *	\$ 10,705	10,705		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 150,960	150,960		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 443,246	443,246		

\* 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	12n	Marketing Salary	\$ 30,371		
<b>Total Other Salaries Adjustment</b>			\$ 30,371	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Insertion Nurse	\$ 36,251		
13	B12o	Animal Assisted Therapy Services	1,375		
13	B12o	Respiratory Therapist	590		
<b>Total Other Fees Adjustments</b>			\$ 38,216	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non-Routine Bank Fees	\$ 30,817		
16	m13	Late Fees	41,683		
16	m13	Prior Period Adjustment	44,063		
16	m13	Employee Food	1,877		
16	m13	Employee Relations	2,181		
16	m13	Discriminatory Bonus	23,000		
15	Var	Benefits Associated with Marketing Salary	7,339		
<b>Total Other A&amp;G Adjustments</b>			\$ 150,960	\$ -	\$ -

**Marketing Benefits Disallowance**

Marketing Salary	30,371	Page 10
Total Salaries	<u>4,787,144</u>	TB Linked
Percent to Total Salaries	0.63%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,156,778	TB Linked
Marketing Benefits Disallowed	<b>7,339</b>	Page 28 attachment

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

	<u>Amount</u>
Total Cell Phone Expense	1,468 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
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 28</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC				2355	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 443,246	443,246		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 173,140	173,140		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 10,377	10,377		
30.	20	5h	Laboratory	\$ 22,990	22,990		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,785	6,785		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 78,713	78,713		
<b>Page 22 - Maintenance and Property</b>							
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	\$ 6,963	6,963		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 115,588	115,588		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 857,802	857,802		

\*\*\* 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	5l	Non Allowable Nursing supplies	\$ 22,609		
20	5l	Non Allowable Nursing Equipment Rental	50,843		
20	5l	Foot Surgeon Copay	15		
22	6f	Landscaping Credit Disallowance	(153)		
20	5i	Cable Television Disallowance (See Attached)	5,399		
<b>Total Other Ancillary Costs</b>			<b>\$ 78,713</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 6,963		
<b>Total Other Property Adjustments</b>			<b>\$ 6,963</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other - Indirect Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)



<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest on Line of Credit / Other Various Late Payments	\$ 115,137		
30	IV 8	Medical Records Revenue	451		
<b>Total Other Adjustments</b>			<b>\$ 115,588</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 8,999	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
<b>Disallowed Cable TV</b>	<b><u><u>\$ 5,399</u></u></b>	

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at West Haven, LLC	2355	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 6,656,285	6,656,285				
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> )	\$ 2,414,873	2,414,873				
b. Medicare Room and Board Contractual Allowance **	\$ (43,460)	(43,460)				
4. a. Private-Pay Residents and Other	\$ 898,028	898,028				
b. Private-Pay Room and Board Contractual Allowance **	\$ (580)	(580)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 163,068	163,068				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (163,068)	(163,068)				
c. Prescription Drugs - Non-Medicare	\$ 38	38				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (38)	(38)				
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	\$ 379,777	379,777				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (257,103)	(257,103)				
c. Physical Therapy - Non-Medicare	\$ 93,560	93,560				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (92,153)	(92,153)				
4. a. Speech Therapy - Medicare	\$ 205,923	205,923				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (124,845)	(124,845)				
c. Speech Therapy - Non-Medicare	\$ 62,928	62,928				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (59,692)	(59,692)				
5. a. Occupational Therapy - Medicare	\$ 309,949	309,949				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (244,748)	(244,748)				
c. Occupational Therapy - Non-Medicare	\$ 65,675	65,675				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (60,142)	(60,142)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 1,543	1,543				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (139,813)	(139,813)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,066,005	10,066,005				
<b>IV. Other Revenue*</b>						
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> )	\$ 3	3				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 2,251	2,251				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 2,254	2,254				
<b>VI. Total All Revenue</b> (III + V)	\$ 10,068,259	10,068,259				

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

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

**Schedule of Other Resident Revenue - Medicare**

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab Rev>Medicare A	\$ 2,061		
30 II 6a	Lab Rev>Medicare A>C/A	(2,061)		
30 II 6a	Other Ancillary Rev>Medicare B	2,157		
30 II 6a	Revenue Adjustments>Medicare A	(614)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 1,543	\$ -	\$ -

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

Related Exp

Page Ref	Description	CCNH	RIINS	(Specify)
		-		
30 II 6b	Other Ancillary Revenue>Private	\$ 2,824		
30 II 6b	Other Ancillary Rev>HMO	49		
30 II 6b	Other Ancillary Rev>Medicaid	49		
30 II 6b	Other Ancillary Rev>Medicaid>C/A	(49)		
30 II 6b	Revenue Adjustments>Medicaid	(142,686)		
<b>Total Other Resident Revenue</b>		\$ (139,813)	\$ -	\$ -

**Interest Income**

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Other Rev>Interest	N/A	\$ 3		
<b>Total Interest Income</b>			\$ 3	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Dakota Class Action Lawsuit Revenue (No CY Expense)	\$ 600		
30 IV 8	Medical Records Revenue (Disallowed on Pg 29a)	451		
30 IV 8	Clinical Consultants Refund of PY Expense (No CY Expense)	1,200		
<b>Total Other Revenue</b>		\$ 2,251	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(70,516)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,618,765
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	143,608
a. _____				
b. _____				
c. _____				
d. See Schedule		143,608		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,691,857
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>88,106</u>		\$	72,897
	Accum. Depreciation <u>15,209</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>87,318</u>		\$	27,751
	Accum. Depreciation <u>59,567</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(21,303)
F/S vs C/R NBV		(21,303)		
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	79,345

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

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	1,771,202
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				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
\$ 15,800				
2. Escrow Deposits				
\$				
3. Organization Expense				
	*Historical Cost	34,814		
	Accum. Depreciation	24,370	Net	\$ 10,444
4. Goodwill (Purchased Only)				
\$ 635,204				
5. Investments Related to Resident Care ( <i>itemize</i> )				
\$				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				
\$ 8,256				
Name and Address		Amount	Loan Date	
Due from Prospect, FV Grnwich, FV Mgmt, Eli Mirlis		8,256		
7. Other Assets ( <i>itemize</i> )				
\$ 1,310,630				
See Schedule			1,310,630	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				
\$ 1,980,334				
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
\$ 3,751,536				

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC		2355	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,735,300
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> )				\$	211,767
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	4,309
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> )				\$	321,820
Accrued Expenses		162,479	Accrued Expenses>Year	9,694	
Accrued Expenses>Tamkar Brokeraj		4,352	Accrued Expenses>Work	51,204	
Accrued Expenses>Capital Lease>C		(3,283)	Accrued Expenses>Healt	86,990	
Accrued Expenses>Insurance - Gene		10,384	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,273,196</b>

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

(Carry Total forward to next page)



**G. Balance Sheet (cont'd)**

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,273,196	
<b>Liabilities (cont'd)</b>					
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> )				\$ 150,926	
Name and Address of Lender	Amount	Loan Date			
Due to Torr, NH, Wtrbry, RCMG, NL, EE, EE Physicals, FV Sthport	150,926				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,214,015	
_____					
_____					
See Schedule		1,214,015			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,364,941	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,638,137	



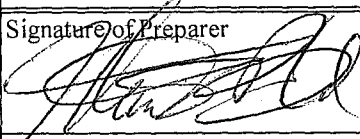
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	(259)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(157,633)
6. Gain or Loss for Period			\$	271,291
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	113,399
<b>C. Total Reserves and Net Worth</b>			\$	113,399
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,751,536

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2019	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(167,490)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	10,068,259
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	9,796,968
D. Net Income or Deficit			\$	271,291
E. Balance			\$	103,801
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses Per Page 27	\$9,783,804			
F/S vs C/R Depreciation	13,164			
Expenses Per F/S	\$9,796,968			
2. Other ( <i>itemize</i> )				
To Adjust for Different Fiscal Year End	9,598			
F-3. Total Additions			\$	9,598
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. <b>Balance at End of Period</b>	09/30/19		\$	113,399

### I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at West Haven, LLC		License No. 2355	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)			
<b>Preparer/Reviewer Certification</b>					
<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. Bivolack					
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 Zabludowski			Phone Number 732-961-8571		
Contact Email Address yaelz@ltccs.com					

**ACCOUNTANTS' CONSULTING REPORT**

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

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

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

**MARCUM LLP**

New Haven, CT  
January 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 West Haven, LLC

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

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with 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: \_\_\_\_\_  
\_\_\_\_\_