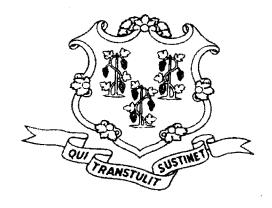
State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2018

Name of Facility (as I	icensed)		· · · · · · · · · · · · · · · · · · ·	******		
RegalCare at New Ha	iven, LLC					
Address (No. & Stree	et, City, State, 2	Zip Code)				
181 Clifton Street, Ne	ew Haven, CT	06513				
Type of Facility						
Chronic and C Nursing Home	onvalescent e only (CCNH)		Rest Home with Nursin Supervision only (RHNS)	_	(Specify)	
Report for Year Begin	nning		Report for Year Ending	5		
10/1/2017	· ·		9/30/2018			
License Numbers:		2351	RHNS	(Specify)	Me	edicare Provider 07-5397
Medicaid Provider N	umbers:	CO 000008177	CNH I	RHNS	IC	CF-IID
For Department Us	e Only					
Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed a	and Notarized	Date Received
		1		1		

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2018	1	37

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

State of Connecticut **Department of Social Services**

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjust	tm	ent		Page 1A	of 37
Name of Facility		Period Cov	ered:	From	То
RegalCare at New Haven, LLC		li chod cov	orea.	10/1/2017	1 1
Address of Facility		l		10/1/2017	7/50/2010
181 Clifton Street, New Haven, CT 06513					
Report Prepared By		Phone Num	ber	Date	
Marcum LLP		203-781 - 96	00	12/17/2018	}
ltem		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)	\$		<u> </u>		

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

		Pho	ne No. of Fac	ility	Report for Ye	ar Ended	Page		of
		203	-907-3550	-	9/30/2018		2		37
Name of Facility (as shown on license)	-		Address (No	. & S	Street, City, Sto	ite, Zip)			
RegalCare at New Haven, LLC				Stree	t, New Haven,	CT 0651			
	CCNH		RHNS		(Specify)		Medicare P	rovid	er No.
License Numbers:	2351	_			<u>.</u>		07-5397		
Type of Facility (Check appropriate box(es)))								
Chronic and Convalescent Nursing Home only (CCNH)			t Home with I ervision only			(Specify))		
Type of Ownership (Check appropriate box))								
O Proprietorship O LLC O	Partnership	0	Profit Corp.		Non-Profit Cor	·	Government	0	Trust
If this facility opened or closed during report	t year provide	:		Date	e Opened	Date Clo	osed		
Has there been any change in ownership									
or operation during this report year?		0	Yes	•	No	If "Yes,"	explain fully	/ .	
Administrator									
Name of Administrator					Nursing H	I			
Brett Stewart					Administra		1706		
	1	/C 11		- C41-	License	No.:			
Other Operators/Owners who are assistant a	aministrators	(Tull	or part time)	or un	License	No ·			
Name N/A					License	140			
	·		_ _						

General Information and Questionnaire Partners/Members

Name of Facility			Report for Y	ear Ended	Page	of
RegalCare at New Haven, LLC	2	2351	9/30/2018	<u></u>	3	37
Legal Name of Part	nership/LLC	Business A	Address	State(s) and Which	l/or Town(Registered	
RegalCare OP Holding Compa		5 Barlow Road, 08817	Edison, NJ	NJ		· · · · · · · · · · · · · · · · · · ·
Name of Partners/Members	Business A	ddress		Title	% Ov	vned
Eliyahu Mirlis	5 Barlow Road, Edisor	n, NJ 08817	Member		9	8
Corinne DiBacco	519 Cedar Ridge Dr, C 06033	Glastonbury, CT	Member		2	2

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year End	ded	Page of
RegalCare at New Haven, LLC	2351	9/30/2018		3A 37
If this facility is owned or operated as a corpo				
Legal Name of Corporation	Busines	s Address	State(s) in Which	ch Incorporated
N/A				
Name of Directors, Officers	Busines	s Address	Title	No. Shares Held by Each
N/A				
·				
Names of Stockholders Owning at Least 10% of Shares				
N/A				
		`		

State of Connecticut

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CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page of
RegalCare at New Haven, LLC	2351	9/30/2018	3B 37
If this facility is owned or operated as an individua	al proprietorship,	provide the following informa	ation:
Ow	ner(s) of Facility		
	· · · · · ·		
N/A			
			·
			
	· · · · · · · · · · · · · · · · · · ·		
			
		·	

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CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility RegalCare at New Haven, LLC		License	No. 2351	9/ R	Report for Year Ended 9/30/2018		Page 4	of 37
Are any individuals recei marriage, ability to contr	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	sility relass assoc	ated throug	اه ا	Yes O No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Add nation on Pag	ress and e 11 of the report.
Are any individuals or control including the rental of prelated through family as association to any of the	Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or bus association to any of the owners, operators, or officials of this facility?	or this facoutrol, of this fa	es, cility, or business	S	⊙ Yes O No	If "Yes," provide the following information:	e following i	nformation:
Name of Related	Business	Als Good Non-R	Also Provides Goods/Services to Non-Related Parties	to ies	Description of Goods/Services	Indicate Where Costs are Included in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	% oN	**%	Provided	Page # / Line #	Reported	Related Party
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	0	•	Li	Line of Credit Interest	Pg 27 / Line 12d	77,103	77,103
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	0	•	- P	Physical Therapy	Pg 13 / Line B5a	347,319	347,319
	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	0	•	S	Speech Therapy	Pg 13 / Line B9a	86,466	86,466
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	0	0	Ō	Occupational Therapy	Pg 13 / Line B10a	249,532	249,532
		0	•	M	Workers Comp	Pg 15 / Line 1a1	310,847	310,847
		0	•	H	Health Insurance	Pg 15 / Line 1a5	1,296,021	1,296,021
		0	•	Pı	Property Insurance	Pg 27 / Line 14a	8,182	8,182
		0	•	, i	Liability Insurance	Pg 27 / Line 14c3	83,546	83,546
		0	•					

^{*} 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	License No.		Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351		9/30/2018	5	37
If the facility is licensed as CDH and/or RCH or	provides A	IDS or TBI	services with special Medicaid	rates, costs	s
must be allocated to CCNH and RHNS as follow					
Item			Method of Allocation		
Dietary		Number of	meals served to residents		
Laundry			pounds processed		
Housekeeping			square feet serviced	<u>. </u>	
			hours of routine care provided		
Nursing			lassification, i.e., Director (or C	_	
			Nurses, Licensed Practical Nur	ses, Aides	and
		Attendants			
Direct Resident Care Consultants			hours of resident care provided	by EACH	
			See listing page 13)		
Maintenance and operation of plant		Square feet			
Property costs (depreciation)		Square feet			
Employee health and welfare		Gross salar			-
Management services			e cost center involved		
All other General Administrative expenses	 		rect and Allocated Costs		
The preparer of this report must answer the following	owing questi	ons applical			
1. In the preparation of this Report, were all	O Yes	O No	If "No," explain fully why suc	h allocation	ı was
costs allocated as required?			not made.		
N/A					
				 	
2. Explain the allocation of related company ex	penses and a	ttach copy	of appropriate supporting data.		
N/A					
	10.11		1		0
3. Did the Facility appropriately allocate and se				ne cost cent	ters?
(e.g., Assisted Living, Home Health, Outpati	ent Services	, Adult Day			
	⊙ Yes	O No	If "No," explain fully why suc not made.	h allocation	n was
N/A					

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General Information and Questionnaire Leases (Excluding Real Property)

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

Should not be included in these amounts. Name of Facility			License No.	Report for Year Ended	ear Ended		Page of
RegalCare at New Haven, LLC			2351	9/30/2018			6 37
	Relate	Related * to	:				
	Owi	Owners,					
	Oper	Operators,				Annual	
	Offi	Officers		Date of	Term of	Amount	Amonut
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
N/A	0	0					
	0	0					
	0	0					
	C	•					
))					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
T. Atting I am Dial Maintint for All I good Wahirles	V basea I	hicles ?	O Yes		o No	Total ***	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also. Is a Mileage Log Book Maintained for All Leased Vehicles ?

^{**} Attach copies of newly acquired leases.

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

General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page		of
RegalCare at New Haven, LLC	2351	9/30/2018		7		37
	period covered by this rep	ort were maintained on the following basi	is:			
O Accrual O Cash	Modified Cash					
						
Is the accounting basis for this	V	If "No," explain.				
F	Yes	ii No, explain.				ĺ
<u> </u>	No					
N/A						
Independent Accounting Firm			· · · · · · · · · · · · · · · · · · ·			
Name of Accounting Firm		Address (No. & Street, City, State, Z	ip Code)			
1 Marcum LLP		555 Long Wharf Drive, 8th Floo		06511		
2						
3						
4				····		
Services Provided by This Firm (de	escribe fully)					
Advisory Services / Cost Report Prep	aration		\$	19,3	87	
2			\$			
2			\$			
4			\$			
4			Charge f	or Service	s Provid	ded
			Situate 1	19,3		
	U. D. C. CTILL D	If V - Current Character and Line No.		12,5		
	Page 15, Line 1d	If Yes, Specify Expense Classification and Line No	•			
● Yes O No	Trage 13, Line 14					
Legal Services Information	at Attamay		Telephor	ne Numbe	<u></u>	
Name of Legal Firm or Independen	it Attorney		804-783		•	
1 Leclaire Ryan2 Murtha Cullina, LLP			860-240			
Murtha Cullina, LLP Robinson & Cole, LLP			860-275			
4 CNH Finance			203-742			
5 See attached for continued lis	t		Various			
Address (No. & Street, City, State						
P.O. Box 780054, Philadelph	=					
2 Dept. 101011 PO Box 15043		135				
3 282 Trumbull Street, Hartford						
4 2 Greenwich Plaza, Greenwich						
5 Various	,					
Services Provided by This Firm (a	lescribe fully)					
1 Settlement negotiations (Disallowed	\$5,397 on Pg 28)		9	10,7	795	
2 General Healthcare Regulatory, Lice		28)	9	4,0	004	
3 Termination Arbitration, General leg			9	2,2	223	
4 Line of Credit Financing (Disallowe			9	12,3	394	
5 Various (Disallowed \$11,819 on pg				29,8	881	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			Charge	for Service	es Provi	ided
			-	\$ 59,3		
Are These Charges Reflected in the Evner	diture Portion of This Report?	If Yes, Specify Expense Classification and Line N				
	Page 15, Line 1e					
• Yes O No						

General Information and Questionnaire Accounting Basis

Name o	of Facility Lice	ense No.	Report for Year Ended	d	Page	of
RegalC	are at New Haven, LLC 2	351	9/30/2018		7a	37
Legal S	Services Information					
Name o	of Legal Firm or Independent Attorney		,	Telephone N	umber	
1	American Arbitration Association		[(617-451-660	0	
2	Beverly J Hodgson, Esq.]	203-497-857	1	
3	Parrett Porto Parese & Colwell, LLC			203-281 - 270	0	
4	Denise Rowe			N/A		
5	Peter Adomeit			860-561-870	0	
6	Ramon Delgado			N/A		
7	Yifat Schnur Esquire LLC			347 - 268-088	17	
8	Donahue, Durham & Noonan, P.C.			203-458-916	88	
Addres	s (No. & Street, City, State, Zip Code)					
1	200 State Street, 7th floor, Boston MA 02109					
2	17 Temple Court New Haven, CT 06511					
3	2319 Whitney Ave Ste 1d, Hamden, CT 06518	3				
4	N/A					
5	29 Farm Hill Road West Hartford, CT 06107					
6	N/A					
7	22 Prescott Street Edison, NJ 08817					
8	741 Boston Post Road, Suite 306 Guilford, CT	06437				
Service	es Provided by This Firm (describe fully)					
1	Initial Administrative Fees			\$	3,400	
2	Arbitration of AAA Case (Disallowed on Pg 28)			\$	1,400	
3	Rowe Settlement Agreement (Disallowed \$5,166 on Pg	28)		\$	10,333	
4	Settlement of wages/emotional distress (Disallowed \$2,8	34 on Pg 28)		\$	5,668	
5	Termination of Employee Hearing & Travel Expenses			\$	1,778	
6	Notary Appointment fees and Notary Recording Fees			\$	140	
7	Settlement Negotiations / Legal Advisement (Disallowed	1 \$2,226 on Pg 2	28)	\$	6,247	
8	Settlement Negotiations, Welfare Fund Payment Matters	(Disallowed \$1	193 on Pg 28)	\$	915	
				Charge for S	ervices	Provided
		_		\$	29,881	

State of Connecticut
Annual Report of Long-Term Care Facility
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Schedule of Resident Statistics

Name of Eacility			License No	[0.			Report for	Report for Year Ended	q		Page	Jo
RegalCare at New Haven, LLC			2	2351			9/30/2018	~			8	37
						eriod 10/	Period 10/1 Thru 6/30	30		Period 7/1 Thru 9/30	Thru 9/3	0
	Total All	Total CCNH	Total RHNS	Total								
	Levels	Level	Level	(Specify)	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	132	132			132	132			134	134		
B. As of midnight of THIS report period	145	145			134	134			145	145		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,339	5,339			3,468	3,468			1,871	1,871		
B. Medicaid (Conn.)	43,091	43,091			31,857	31,857			11,234	11,234		
C. Medicaid (other states)												
D. Private Pay	205	205			195	195			10	01		
E. State SSI for RCH												
F. Other (Specify) HMO & Private Insurance	321	321			241	241			80	80		
G. Total Care Days During Period (3A thru F)	48,956	48,956			35,761	35,761			13,195	13,195		3
4. Total Number of Days Not Included in Figures in 3G			_									
for Which Revenue Was Received for Reserved Beds	s											
A. Medicaid Bed Reserve Days	243	243							243	243		
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	49,199	49,199			35,761	35,761			13,438	13,438		

Schedule of Resident Statistics (Cont'd)

Name of Faci	lity			Licer	ise No.				Report	for Year	Ended	·	Page	of
RegalCare at	New Ha	ven, LL	C	2	2351					9/30/201	8		9	37
	-	_	in the certified		pacity du	ring t	he repo	rt yea	ır?	0	Yes	•	No	
lf "YES'	', provid		lowing informa	tion:								- CI		
			f Change	ļ	Ch	ange	in Bed	_		Ca	pacity Afte	r Change		
Date of	CCNH	RHNS	(Specify)		Lost			Gaine	d					
Change	(1)	(2)	(2)	(1)	(2)	(2)	(1)	(2)	(2)	CCNH	RHNS	(Specify)	Reason fo	r Change
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	KIINS	(Specify)	icason ic	- Change
	 			╁							-			
	ļ													
F 1641		ah an a a	in partified had	00000	itu durina	thor	oport v	aar (a	e ranort	ed in iten	a 4 above) :	provide the num	ber of	
	-	_				uiei	ероп у	cai (a	s report	cu iii itcii	14 above)	provide the num	iber of	
RESID	ENIDA	YS for	90 days followi	ng tne	cnange.					1				
			C1 ' T		. 4 D						NILI	RHNS	(Spe	cify)
1 at alaam	~~		Change in F	esiaei	nt Days						CNH	Kuna	(5)0	
1st chan 2nd cha														
3rd char														
4th char														
6. Number	of Resi	dents an	d Rates on Sept	ember			ar							
			Medicare	ļ	Medi	caid		<u> </u>		S	elf-Pay		Other Stat	e Assisted
				1										
			ļ	1									_ ~	
	Item		CCNH	+	CCNH	R	HNS	C	CNH	RI	HNS	(Specify)	R.C.H.	ICF-MR
No. of F		S	2		117				2	46.5				
Per Die				6	252.38		14 to 15 11		382.00	bar all		2.02 (0.00)	A finally and dis	and the second
a. One b. Two		,	Various Various	╂	252.38			╂──	328.00					
c. Thre			Various	╫	232.30	<u> </u>		1						
	rms.	C		1										
- 500	11113,			<u>. L</u>		I		-						
										l				
7. Total N	umber o	f Physic	al Therapy Trea	tment	S					TC	TAL	CCNH	RHNS	(Specify)
	. Medic							<u>-</u>			4,041	4,041	W 744	
В			clusive of Part E	5)							56.60			
			ce Treatments				<u> </u>				2,860	2,860		
	. Other	storative	Treatments								12,845	12,845		
		Physica	l Therapy Trea	tment	5						20,064	20,064		
			h Therapy Treat							is the second	1114		47 115 7 1	11111
	. Medic						_				675	675		
В			clusive of Part E	3)							机工具备有	Washington Bearing	SELLA FE	Janett Lingson
			ce Treatments								87	87		
			Treatments							<u> </u>	781	781		
	Other		TI							 	2,430	2,430		
			Therapy Treats oational Therapy		ments				-		2,430	2,430	4 4	
	umber c Medic			Heat	inents					a de la companya de l	1,098	1,098		
			clusive of Part I	3)	· 						1.41	paces to the	11111	医有性抗毒
			ce Treatments								133	133		
	2. Re	storative	Treatments								1,197	1,197		
	. Other									 	12,218		ļ	
1 [). Total	Occupa	tional Therapy	Treat	ments					1	14,646	14,646	1	1

Report of Expenditures - Salaries & Wages

Report of Ex	•	- Salain			Daga	
Name of Facility	License No.		Report for Year	Enaea	Page	of
RegalCare at New Haven, LLC	2351		9/30/2018		10	37
Are time records maintained by all individuals receiving con	mpensation?	0	Yes		No	
1964年,李明,一年中华华华东山。 人名英格兰	<u> </u>		Total Cost a	nd Hours		
			i			
					(6	1,,
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
Salaries and Wages* Operators/Owners (Complete also Sec. I			ra dulian	钳制制	ANTITAL A	GTILL
of Schedule A1)					all the second s	
2. Administrator(s) (Complete also Sec. III	生物质生物		化基系程度管		water ballia	3.44
of Schedule A1)	132,798	1,969		Marie Property Consultation (Section 1)	\.	# Annual Property of the Control of
3. Assistant Administrator (Complete also Sec. IV		1021	3 - 494.5	1884		III III II
of Schedule A1)	22,417	1,554	Garage and Control of the Control of		a value - value and manufacture	
4. Other Administrative Salaries (telephone	137,587	7,760		Name of the	140000245	Section 1
operator, clerks, receptionists, etc.) 5. Dietary Service	137,387	7,700		1. 1. 3.1		
a. Head Dietitian	74,992	2,582				2.7
b. Food Service Supervisor	49,973	2,078				
c. Dietary Workers	443,362	21,988				
6. Housekeeping Service	41,858	2,086	5.4	10000	2.354	
a. Head Housekeeper b. Other Housekeeping Workers	333,240	19,386	 			
7. Repairs & Maintenance Services	333,240	17,500		5.4		den Mari
a. Engineer or Chief of Maintenance	45,871	2,078				
b. Other Maintenance Workers	103,084	3,928				
8. Laundry Service	3.6 生物 (4.	Sell and S	6 116 350	548 B.	12222-11	
a. Supervisor	104 795	4,881				
b. Other Laundry Workers 9. Barber and Beautician Services	104,785	4,001				
10. Protective Services				 		
11. Accounting Services		生物质	(34) PA	31.55	A SAME BERLEO	2/11
a. Head Accountant						
b. Other Accountants	A HILL AND		Barrier Barrier State Control	Biglion State of the Control		A STATE OF THE STA
12. Professional Care of Residents	17(100	2.002			. Lucia ANS	PER SUB-
a. Directors and Assistant Director of Nurses	176,109	3,802			u company	2 5 15
b. RN 1. Direct Care	540,756	12,636	The second second second second	Lydy this is a single	" Allega and the second	1 No. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
2. Administrative**	511,512				1	
c. LPN	2 1 3 3 1		18.58743			740
Direct Care	1,890,913	52,390)	ļ	<u> </u>	
2. Administrative**	2 21 5 001	112 006		ļ		
d. Aides and Attendants e. Physical Therapists	2,215,901	113,905)	ļ. ———	 	
e. Physical Therapists f. Speech Therapists				 		
g. Occupational Therapists						
h. Recreation Workers	102,901	5,315	5			
i. Physicians		2.41.25				
1. Medical Director		<u> </u>	 	 	 -	
Utilization Review Resident Care***		<u> </u>	 	 	-	
4. Other (Specify)	新工作版图图	W. 15.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5751	4 3 4 4 5 5	
·						
j. Dentists						1
k. Pharmacists			 		 	
1. Podiatrists	72,075	3,723	1	 		
m. Social Workers/Case Management n. Marketing	34,756			+	 	
o. Other (Specify)	*** 34,750		A CONTRACTOR DE LA CONT			10176
See Attached Schedule	115,248	4,710	0			
A-13. Total Salary Expenditures	7,150,138	289,554	4			

^{*} 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)

	CC	NH	RH	INS	(Spe	cify)
Position	\$	Hours	S	Hours	\$	Hours
	-					
Clinical Services	\$ 12,500	1,040				
Medical Records	37,547	1,487				
Admissions	65,201	2,183				
			_			
		L 32 115				
	2 (18 m) 1 (18 m)				La Ali	
						-
	2.2.2				4.44	
		: .				
	<u> </u>					
	 					
	1	3				
Total	\$ 115,248	4,710	s -	<u> </u>	s -	-
10181	Ψ 112,240	1,710			The state of the s	

Schedule of Other Fees (Page 13)

	CC	NH	RH	NS	(Spec	cify)
Service	\$	Hours	\$	Hours	S	Hours
	-					· ·
Respiratory Therapist	\$ 945	11,				
IV Insertion Nurse	6,995	42				<u></u>
Audiologist	331	No Hours		i.		<u> </u>
Physician Services	1,082	No Hours				
						<u> </u>
		<u> </u>				
Total	\$ 9,353	53	\$ -		\$ -	-

State of Connecticut

Annual Report of Long-Term Care Facility

Schedule A1 - Salary Information for Operators/Owners; Administrators, CSP-11 Rev. 10/2005

Assistant Administrators and Other Related Parties*

		7	Assistan	t Administra	Assistant Administrators and Uther Kelaled Fariles	Kelale	d rariles			
Name of Facility			!	License No.		Report for	Report for Year Ended		Page	Jo
RegalCare at New Haven, LLC				2351		9/30/2018			11	37
		Colory Daid	7							
No.	HNSS	SHAN SHAN	(Snecify)	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
Section I - Operators/Owners										
Corinne DiBacco	71,606			Non Discriminatory	Nursing Administrator	519	A12b2	RegalCare at West Haven	518	71,515
								RegalCare at Torrington	518	71,515
								RegalCare at Waterbury	524	72,361
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).										
						_				
] : 	.			1 11: 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					

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

^{**} Include all employment worked during the cost year.

State of Connecticut

Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

VI		1	rosistani	Meninima V	Assistant Administrators and Other Incident of Michael	Report for Year Fuded	ar Ended		Page	Jo
wame of racility (as incensed)				Licelise 140.		in ioi modeni	The Court of		-	
RegalCare at New Haven, LLC				2351		9/30/2018			12	37
		Salary Paid	1							
				Fringe Benefits and/or Other			Line Where		Total	
				Payments		Total Hours		Name and Address of All	Hours	Compensation
Name	CCNH	RHINS	(Specify)	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Keceived
Section III - Administrators***										
Terrance Brennan (10/1/17 - 7/3/18)	106,133			Non Discriminatory	Administrator	1,495 A2	A2			
Brett Stewart (7/9/18 -9/30/18)	26,665			Non Discriminatory	Administrator	474 A2	A2			
Section IV - Assistant Administrators										
Joshua Ross	22,417			Non Discriminatory	Assistant Administrator	1,554 A3	A3			
*No allowance for salaries will be considered unless full information	be consider	ed unless f	ull information	on is provided. Us	is provided. Use additional sheets if required.	uired.				

^{*}No allowance for salaries will be considered unless full information is provided. Use additional sheets

^{**} Include all other employment worked during the cost year.

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	xpenditur License No.		Report for Y		Page	of
RegalCare at New Haven, LLC	235	51	9/30/2018		13	37
A CONTRACTOR OF THE PARTY OF TH			Total Cost	and Hours		T
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee	CCNH	Hours	Nuns	Tiours	(Specify)	110013
for service basis in lieu of salary		14 MPT				AM .
(For all such services complete Schedule B1)				11111		
Dietitian		a de la companya de l	eras	A STATE OF THE STA		100-120 (F) (F)
2. Dentist	9,000	225				
3. Pharmacist	16,259	Monthly Fee			† 	
4. Podiatrist					<u> </u>	t
5. Physical Therapy	THE LOCAL		能量等 基础	44400	最高的	. 30
a. Resident Care	347,319	5,016				
b. Other	 	· · · · · · · · · · · · · · · · · · ·				
6. Social Worker	-					
7. Recreation Worker						
8. Physicians	\$ 温泉545°		基本企業	12111		
a. Medical Director (entire facility)	36,000	144				
b. Utilization Review	4推着135					
(Title 18 and 19 only) monthly meeting	g					
c. Resident Care**						
d. Administrative Services facility		16	163531	15444	23.224	111747
1. Infection Control Committee						1
(Quarterly meetings)	<u> </u>					
Pharmaceutical Committee (Quarterly meetings)	1					
3 Staff Development Committee	-			 	· · · · · · · · · · · · · · · · · · ·	
(Once annually)	<u> </u>					
e. Other (Specify)			医复数化系	\$ \$ \$ s d	1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,425
9. Speech Therapist	2018		1985	1.00		112 2 2 2
a. Resident Care	86,466	608				
b. Other		A Secondary to the Management of the Control of the				
10. Occupational Therapist	14.46	146414	49年录表表	1111111	14. 亚生之种。	444
a. Resident Care	249,532	3,662				
b. Other						
11. Nurses and aides and attendants	植物制物		14. 是表表系	15 54 33	1.5	
a. RN		142	等设备建筑		44.5	
1. Direct Care			<u> </u>			
2. Administrative***						
b. LPN			4. \$5. E			4904
1. Direct Care						<u> </u>
2. Administrative***			 	<u> </u>	_	<u> </u>
c. Aides			ļ	 	 	
d. Other				S. P. HOLL MINISTER CONTROL		Consumeration
12. Other (Specify) See Attached Schedule	0.252			**************************************		61475E
See Attached Schedule	9,353	53	<u> </u>	<u> </u>		<u> </u>

^{*} 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 \\ 9/30/2018	Year Ended	Page 14	of 37
Name & Address of Individual	Full Explanation of Service		* to Owners, rs, Officers	Expla	anation of	Relationship
LTC Management, 174 Scott Road, Prospect, CT 06712	Dental Services	0	• • • • • • • • • • • • • • • • • • •	N/A		
Anuruddha Walaliyadda, 12 Cooke Road, Wallingford, CT 06492	Medical Director	0	0	N/A		
Medwiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion Nurse	0	0	N/A		
Healthdrive Audiology Group, 888 Worcester Street, Wellesley, MA 02482	Audiologist	0	•	N/A		
Technical Gas Products, 101 North Plains Industrial Road, 1B Suite 1, Wallingford, CT	Respiratory Therapist	0	0	N/A	***	
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	0	0	N/A		
Shoreline Surgery Center, PO Box 1030, Avon, CT 06001	Physician Services	0	0	N/A		
Regal Care Rehab, 26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	Physical, Occupational & Speech Therapy	•	0	Common Ow	nership	
		0	•			
		0	•			
		0	0			
		0	•			
		0	•			
		0	•			
		0	•			
		0	•			
		0	0			
		0	•			
		0	0			
		0	0			
		0	•			
		0	0			

^{*} Use additional sheets if necessary.

^{**} Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility License No.		Report for Ye	ar Ended	Page	of
RegalCare at New Haven, LLC 2351		9/30/2018		15	37
					
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General		建设等等等	The second second	T. Lake	
a. Employee Health & Welfare Benefits		15 T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A STORY THE		
Workmen's Compensation	\$	310,847	310,847		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$			·	
4. Social Security (F.I.C.A.)	\$	625,740	625,740		
5. Health Insurance	\$	1,296,021	1,296,021		
6. Life Insurance (employees only)					
(not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory)	\$	428,989	428,989		**************************************
(not-owners and not-operators)		\$14.5 4. 4	排品发 學之間	· 图表 200 地質問	LEFSETCH
8. Uniform Allowance	\$				
9. Other (Specify)	\$	56,454	56,454		
See Attached Schedule		LUMP IS		新是學習多為於	Pera little in
b. Personal Retirement Plans, Pensions, and	\$				
Profit Sharing Plans for Owners and			到 型在基础。		1430.55
Operators (Discriminatory)*					
			2.63		
c. Bad Debts*	\$	25,940	25,940		
d. Accounting and Auditing	\$	19,387	19,387		
e. Legal (Services should be fully described on Page 7)	\$	59,297	59,297		
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*					g progress of them become
g. Office Supplies	\$	15,988	15,988		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	13,067	13,067		
2. Cellular Phones	\$	3,426	3,426		
i. Appraisal (Specify purpose and	\$				
attach copy)*				播展。	Mary March
	_	15.44.排款款。		美国工业 (1)	
j. Corporation Business Taxes (franchise tax)	\$	460	460		
k. Other Taxes (Not related to property - See Page 22)			计图像进程 3		
1. Income*	\$				
2. Other (Specify)	\$				
See Attached Schedule					
3. Resident Day User Fee	\$	906,970	906,970		
Subtotal	\$	3,762,586	3,762,586		

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

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

RegalCare at New Haven, LLC 9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	(CCNH	RHNS	(Specify)
		0		
Union Training Fund	\$	54,141		
Background Checks		2,313	1984-1984 14. july 1	
			THE TOTAL OF THE T	
하는 사람들이 보고 있는 것이 되었다. 그 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은 사람들은				· ·
			u ar r	
		_		
Total	\$	56,454	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$

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

Name of Facility License No.			Report for Y	ear Ended	Page	of
RegalCare at New Haven, LLC	2351		9/30/2018		16	37
Item			Total	CCNH	RHNS	(Specify)
Subtotal	s Brought Forwar	rd:	3,762,586	3,762,586		
Travel and Entertainment			经验证			
Resident Travel and Entertainment		\$	91	91		
2. Holiday Parties for Staff		\$	2,800	2,800		
Gifts to Staff and Residents		\$				
4. Employee Travel		\$	13,938	13,938		
5. Education Expenses Related to Seminars and	Conventions	\$	2,313	2,313		
6. Automobile Expense (not purchase or depre	ciation)	\$				
7. Other (Specify)		\$				
See Attached Schedule					B MARK	有用的主义 等
m. Other Administrative and General Expenses						建基型性 (1)
1. Advertising Help Wanted (all such expenses)	\$	5,387	5,387		
2. Advertising Telephone Directory (all such ex		\$				
3. Advertising Other (Specify)***	<u> </u>	\$	22,795	22,795		
See Attached Schedule					Lutt.	
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				表现的发展		in scaled the
7. Postage	,	\$	2,341	2,341		
* 8. Dues and Membership Fees to Professional		\$	363	363		
Associations (Specify)				情报的		表示的图像
See Attached Schedule			130 74			
8a. Dues to Chamber of Commerce & Other Non-A	Allowable Org.***	\$				
9. Subscriptions		\$	150	150		
10. Contributions***		\$	303	303		
See Attached Schedule				Th James	14.	
11. Services Provided by Contract (Specify and	Complete	\$	295,457	295,457		
Schedule C-2, Page 21 for each firm or ind			4 210			
12. Administrative Management Services**		\$				
13. Other (Specify)		\$	119,978	119,978		
See Attached Schedule				i A. Leaf		144514
C-14 Total Administrative & General Expenditures		\$	4,228,502	4,228,502		

^{*} 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)
	0		
			<u> </u>
Total Other Travel and Entertainment	\$ -	\$ -	<u> </u>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 22,795		
Total Other Advertising	\$ 22,795	s -	\$ <u> </u>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CTLTC Dues	\$ 350		
ACHCE Dues	13_		
	_ i k		
[1			<u> </u>
			L
			1
Total Dues	\$ 363	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Donations / Charity	\$ 303		
	1988		
Total Contributions	\$ 303	S -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
		·	ļ
Resident Missing Items	\$ 215		<u></u>
User Fee	152		
Licenses	780		
Fines, Penalties & Settlements	(589)		
Late Fees	13,535		<u> </u>
Bank Fees	66,535		
Discriminatory Bonus	31,000		
Employee Food	2,388		
Employee Relations	5,962		
Total Other Administrative and General	\$ 119,978	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended 9/30/2018	Page of 17 37
RegalCare at New Haven, LLC	2351	9/30/2018 	
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			
		1	

^{*} 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)

		14		Page 5)			
Name of Facility			License		Report for Y		Page of
RegalCare at New Haven, LLC				2351	9/30/2018		18 37
						İ	
	<u>Item</u>			Total	CCNH	RHNS	(Specify)
2.	Dietary				THE WES	LILLY WET SHAPE	
	a. In-House Preparation & Service						
	1. Raw Food		\$	294,814	294,814		
	2. Non-Food Supplies		\$	18,231	18,231		
	3. Other (Specify)		\$			**************************************	
					le liftin		
				· 其於 3.2.866 图			建筑的连续 2000
	b. Purchased Services (by contract other		\$				
	than through Management Services)			1.1655/17	108 F 100		
	(Complete Schedule C-2 att. Page 21)				100 522 27		The state of the s
	c. Other (Specify)		\$				
1					李大人的大学		
ŀ					學家學院高	18 July 19 19 19 19 19 19 19 19 19 19 19 19 19	
2D.	Total Dietary Expenditures $(2a + b + c + d)$		\$	313,045	313,045		
2F.	Dietary Questionnaire			Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per	day	.*				
H.	Is cost of employee meals included in 2E?		Yes	•	No		
 						If yes, specify	
I.	Did you receive revenue from employees?	0	Yes	•	No	amt.	
J.	Where is the revenue received reported in the	Cost	t Report	? (Page/Line I	tem)		
3.	Is cost of meals provided to persons other		1				
K.	than employees or residents (i.e., Board	0	Yes	0	No	If yes, specify	
K.	Members, Guests) included in 2E?	Ŭ	1 03	Ū		cost.	
	Wemoers, Guests) meraded in 21.					If yes, specify	
L.	Is any revenue collected from these people?	0	Yes	•	No	amt.	
				0 (D /I: I		ann.	
M.	Where is the revenue received reported in the	Cos	t Report	? (Page/Line I	tem)		
	Is cost of food (other than meals, e.g., snacks					IC	
N.	at monthly staff meetings, board meetings)	0	Yes	•	No	If yes, specify	
"	provided to employees included in 2E?					cost.	
	, 1 ,					YC 10	
O.	Is any revenue collected from employees?	0	Yes	•	No	If yes, specify	
	is any revenue conceited from employees.					amt.	
P.	Where is the revenue received reported in the	Cos	t Report	? (Page/Line	ltem)		<u> </u>

^{*} 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		ort for Y 0/2018	ear Ended	Page	of 37
Regardare at New Haven, LLC			2551	7/3	0/2010			
Item			Total	C	CNH	RHNS	(Spe	ecify)
 3. Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items 		Lbs.						
washed, ironed, and/or processed.***		Ann. 5						
Employee items including uniforms, gowns, etc. washed, ironed and/or		Lbs.						
processed.***		Amt. \$						
3. Personal clothing of residents		Lbs.		ļ				
washed, ironed, and/or processed.***		Amt. \$		ļ				
4. Repair and/or purchase of linens.***		Lbs.		-		<u> </u>		
		Amt. \$		<u> </u>				
b. Purchased Services (by contract other		\$			4 6 4		11 元 东西岭。	
than through Management Services) (Complete Schedule C-2 att. Page 21)						建筑		
c. Other (Specify)		\$	10,781		10,781	S.E. Crawdide a F		
Laundry Supplies 3D. Total Laundry Expenditures (3a + b + c)		\$	10,781		10,781		1 100 2	
3F. Laundry Questionnaire		<u></u>	<u> </u>	4			 	
G. Is cost of employee laundry included in 3E?	0	Yes	•	No		If yes, specify cost.		
H. Did you receive revenue from employees?	0	Yes	•	No		If yes, specify amt.		
I. Where is the revenue received reported in the C	ost	Report?		(Pa	age/Line	Item)		
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	0	Yes	•	No		If yes, specify cost.		
K. Did you receive revenue from these people?	0	Yes	•	No		If yes, specify amt.		
L. Where is the revenue received reported in the C	Cost	Report?		(Pa	age/Line	e Item)		

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

^{***} 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)

l		License No.	Repo	ort for Year E	nded	Page	of
Rega	lCare at New Haven, LLC	2351	9/30/2018			20	37
				"			
	Item	· · · · · · · · · · · · · · · · · · ·		Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced					
	a. In-House Care	by Personnel					
	1. Supplies - Cleaning (Mops,	Amt.	\$				
	pails, brooms, etc.)						
	b. Purchased Services (by contract other	Sq. Ft. Serviced	ļ		!		
	than through Management Services)	by Personnel					
	(Complete Schedule C-2 att.	Amt.	\$				
	Page 21)	<u></u>					
	C. Other (Specify)		\$	45,654	45,654		
	Housekeeping Supplies					事権 をよれぬ	Fally, Made
4D.	Total Housekeeping Expenditures (4a +	b+c)	\$	45,654	45,654		
5.	Resident Care (Supplies)**				112413	\$ 1135.8M	LANGE A
l	a. Prescription Drugs***						
	1. Own Pharmacy		\$				
	2. Purchased from		\$	248,923	248,923		
	MedWiz			S. Harris	经基金额股	12 # 25 640	
	b. Medicine Cabinet Drugs		\$	7,764	7,764		
	c. Medical and Therapeutic Supplies		\$				
	d. Ambulance/Limousine***		\$	12,091	12,091		
	e. Oxygen				##11.12.2e#5		interest () Learning
ļ	1. For Emergency Use	_	\$				
	2. Other***		\$	5,706	5,706		
	f. X-rays and Related Radiological		\$	6,114	6,114		
	Procedures***			Park Barrell	海州 基础	Part of the second	The state of the s
	g. Dental (Not dentists who should be inc	luded under	\$				
	salaries or fees)						
	h. Laboratory***		\$	22,791	22,791		
	i. Recreation		\$	12,278	12,278		
	j. Direct Management Services*		\$				
	k. Indirect Management Services*	-	\$				
	l. Other (Specify)****		\$	257,893	257,893		
1	See Attached Schedule			THE H	一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个	14年代14年代	"是我的特色数据
5M	Total Resident Care Expenditures (5a - :	5j)	\$	573,560	573,560		

^{*} 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)
	. 0		
Supplies	\$ 179,676		
Minor Equipment & Supplies	523		<u> </u>
Sanitation & Incineration	356		<u> </u>
Equipment Rental	62,869		
Data Processing	14,469		
	# H DEP4, 1 - 1		
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	aka isti ili j		· · · · · · · · · · · · · · · · · · ·
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		<u> </u>	<u> </u>
	:		
	- 1 K (k)		
Total Other Resident Care	\$ 257,893	\$ -	\$ -

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

Name of Facility RegalCare at New Haven, LLC	C			License No. 2351	Report for Year Ended 9/30/2018				Page 21	of 37
		Related ** to Owners, Operators, Officers	o Owners, Officers				Fotal Cost/	Total Cost/Page Ref.***		
Name of Individual or				Explanation of	Full Explanation of					
Company	Address	Yes	No	Relationship	Service Provided*	CCNH	RHINS	(Specify)	Pg	Line
Caretech Group	1123 McDonald Ave Brooklyn, NY 11230	0	0	N/A	Purchasing Company	24,000			16 m11	111
į.	407B Monroe, NY	C	•	6/N	1	17 244			16 m11	=
On-11me 11	10350 DO Boy 630 Fact			1777		1				
All American Waste, LLC	Windsor, CT 06088	0	•	N/A	Garbage	29,579			22 6f	_
	PO Box 542 West haven,									
Calixto Landscaping	CT 06516	0	0	N/A	Snow Removal	11,568			77 01	
ADP	1260 Glen Ave, Moorestown, NJ 08057	0	•	N/A	Payroll Services	40,650			16 m11	=
Westom Colutions	Unit 4, Mussissauga, I 5n 8F9 Canada	С	0	Y.X	Training Database / SNF Program Subscription	28.739			16 m11	
T T Consulting Services	7 Randolph Rd, Howell,	С	• •	₹Z	Billing / Fiscal Services Software	123.600			16 m11	=
COUSTINE SOLVING										
		5	•						+	Τ
		0	0							
		0	•							
		0	0							
		0	•							
		0	0							
		0	•							

^{*} 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 Ye	ear Ended		Page	of
RegalCare at New Haven, LLC	2351	9/30/2018			22	37
Item		Total	CCNH	RHNS	(Spe	ecify)
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	24,284	24,284			
b. Heat	\$	23,638	23,638			
c. Light & Power	\$	241,420	241,420			
d. Water	\$	78,952	78,952			
e. Equipment Lease (Provide detail on pe	age 6) \$					
f. Other (itemize)	\$	110,219	110,219			
See Attached Schedule					16.54	49.35
6g. Total Maint. & Operating Expense (6a -	6f) \$	478,513	478,513			
7. Depreciation (complete schedule page 23	*)					
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$	1,794	1,794			
d. Movable Equipment	\$	34,276	34,276			
*7e. Total Depreciation Costs (7a + b + c + d)\$	36,070	36,070			
8. Amortization (Complete att. Schedule Pag	ge 24*)					
a. Organization Expense	\$	10,657	10,657		<u> </u>	
b. Mortgage Expense	\$					
c. Leasehold Improvements		6,177	6,177			
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + d	l) \$	16,834	16,834			
9. Rental payments on leased real property le	ess		1			
real estate taxes included in item 10b	\$	352,955	352,955			
10. Property Taxes						
a. Real estate taxes paid by owner	\$				<u> </u>	
b. Real estate taxes paid by lessor	\$	113,504	113,504			
c. Personal property taxes	\$	1,294	1,294			
11. Total Property Expenses (7e + 8e + 9 +	10) \$	520,657	520,657			

^{*} 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)
	0		
Supplies	\$ 12,776		
Sanitation & Incineration	30,538		
Extermination	2,493		
Snow Removal	11,568		
Landscaping	10,013		
Fire Drill	6,425		
Contracted Services	36,406		
			<u> </u>
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		##	
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		5 111	‡
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			·
	h 110 010	6	<u> </u>
Total Other Repairs and Maintenance	\$ 110,219	\$ -	\$

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Depreciation Schedule

			L.	mana mananda						
Name of Facility			License No.			Report for Year Ended	nded		Page	of 3.7
RegalCare at New Haven, LLC			. 7	2351		9/30/2018			73	37
			Historical			Accumulated				
			Cost	Less		Depreciation to	Method of			
			Exclusive of	···	Cost to Be	Beginning of	Computing	Useful	Depreciation	
Property Item			Land		Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
A I and Improvements										
i. And mod prior to this report points										
2. Disposals (attach schedule)										
Acquired during this report period (attach schedule)	h schedule)							i		
A-4. Subtotal							ATTENDED TO SERVICE STATES			N. Carlotte
B. Building and Building Improvements										
1. Acquired prior to this report period				_						1000
2 Disnosals (attach schedule)										
	Lohodon d									
5. Acquired during this report period (attach, schedule)	11 selicanie)			- 1 The second s	THE REAL PROPERTY.	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM		1		
B-4. Subtotal										
C. Non-Movable Equipment					,	6	:			
1. Acquired prior to this report period			19,728	æ.	19,728	3,083	S/L	Various	1,/94	
2. Disposals (attach schedule)	i									
3 Acquired during this report period (attach schedule)	h schedule)									A Tride Town
C-4. Subtotal	ì			100 March 200						1,794
	Is a mileage									
	logbook	Date of	Historical			Accumulated				
	maintained?	Acquisition	Cost	ress		Depreciation to	Method of			
			Exclusive of		Cost to Be	Beginning of	Computing	Useful	Depreciation	
	Yes No	Month Year	ar Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
D. Movable Equipment 1 Motor Vehicles (Specify name, model										
and year of each vehicle)										
a.										
p.										
c.										
d.							3		10.4	
2. Movable Equipment										
a. Acquired prior to this report period		Var Var	120,855	55	120,855	40,829	S/L	Various	24,128	
		 			:					
c. Acquired during this report period										
		Var Var	35,466	95	35,466		S/L	Various	10,148	
D-3. Subtotal					The second second					34,276
E Total Donesciation		September 1								36,070
1										

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	, Cost	Useful Life	Depreciation
Additions:	Description of Acti			September
3 4 5 4 5 5				
Total additions for	Land Improvements	\$	Part Extra	S -
Deletions:				
		*	5117.	Large No. 1971
			us with state of	1,4279
		Like Control 15		1 1 1 1 1 1
			1	:
Total deletions for l	and Improvements	\$ -		\$ -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

schedule of Dunding	g timprovements Acquired during this report period		Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
		r 1	<u> </u>	
. 12.1				
- 				
Total additions for	Building Improvements	s -		\$ -
Deletions:				
xx x	Long the second	er v		1. 4.1.
			1 100	
Alba .				
		LONGTO TO THE RESERVE OF THE PERSON OF THE P		
Total deletions for l	Building Improvements	\$ -	1.6	\$ -

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
	aga a se ten in the company of the c			
Total additions for N	lon-Movable Equipment	\$ -		\$ -
Deletions:				
				· · · · · ·
·	The second of th			
		المنابع ووريدون والمادات		The proof of
Total deletions for N	on-Movable Equipment	\$		\$ -

^{*}Ties to Page 23, Line C3

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{**}Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

A aquisitian Data	Description of Item	Cost	Useful Life	Depreciation
Acquisition Date Additions:	Description of Rem	1	2310	Бергеенны
	Daniels Equipment Co - Computer Board	\$ 1,241	5_	\$ 248
	Braman-insect light traps	1,340		268
	Braman-insect light traps	1,340	5	268
	Suburban Bowery trash can	1,020	5	204
	Pulsecare Medical LLC	(2,743)	5	(549)
11/1/2017	RF Technologies	525	5	105
3/1/2018	RF Technologies	585	5.	117
4/1/2018	Allstate Medical-mattresses	629	5	126
7/1/2018	Allstate Medical-mattresses	629	5_	126
7/1/2018	Allstate Medical-beds, head & foot boards	7,366	5	1,473
8/1/2018	Alpha Med-isolation station	616	5	123
7/1/2018	Copiers	23,307	3	7,769
9/1/2018	Copiers	(389)	3	(130
Total additions for	Movable Equipment	\$ 35,466	1,11	\$ 10,148
Deletions:				
uati i				
	The state of the s			
Total deletions for	Movable Equipment	-		\$ -

^{*}Ties to Page 23, Line D2c

Schedule of Leasehold Improvements Acquired during this report period

			Usefuł	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
11/1/2017	Simon Roofing	\$ 10,049	15_	\$ 670
11/1/2017	Saucier Mechanical	900	7	129
12/1/2017	Saucier - Ice Machine Pump	1,130	. 7	161
12/1/2017	Saucier - Control Pump	865	7	124
1/1/2018	Saucier - Heaters	2,118	7	303
3/1/2018	Encore Fire Protection	4,786	7	684
3/1/2018	Saucier - first installment Dryer Duct Renovations	8,200	7	1,171
7/1/2018	Encore Fire Protection-sprinkler repair	2,494	7 7	356
9/1/2018	Eagle Elevator-replaced 3rd floor pickup roller	1,969	7_	281
9/1/2018	The Main Connection	1,360	7	194
9/1/2018	Current Tech	697	7	100
Total additions for	Leasehold Improvement	\$ 34,568		\$ 4,173
Deletions:				
tile av				
Total deletions for	Leasehold Improvement	\$ -		\$ -

^{*}Ties to Page 24, Line C3

^{**}Ties to Page 23, Line D2b

^{**}Ties to Page 24, Line C2

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Amortization Schedule*

Name of Facility			License No.		Report for Year Ended	ır Ended		Page	Jo
RegalCare at New Haven, LLC			2351	1	9/30/2018			24	37
					Accumulated				
	Date of	Jo:			Amort. to		, -		
	Acquisition	sition			Beginning of	Basis for			
			Length of	Cost to Be	Year's	Computing	Rate /	Amortization	
Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A. Organization Expense									
1. Deferred Financing Costs				53,286	15,986 S/L	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	29,675	2,487	S/L	Var	2,004	
2. Disposals (attach schedule)									
3. Acquired during this report period		i							
(attach schedule)	Var	Var	Various	34,568		S/L	Var	4,173	
C-4. Subtotal									6,177
D. Total Amortization						4			16,834

* 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	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	NBV
LEASEHOLD IMPRO					. 700	120	27/	138	414	969
Leasehold Imp.	Sign Replacement	4/1/2016 5/1/2016	S/L S/L	10 15	1,383 2,250	138 150	276 300	150	414	1,800
Leaschold Imp. Sales Use Tax	Large Entrance Canopy Awning Large Entrance Canopy Awning Sales Tax	5/1/2016	S/L	15	143	10	20	10	30	113
Leasehold Imp.	Door Guard Keypad	8/1/2016	S/L	15	936	62	124	62	186	750
Leasehold Imp.	Elevator	9/1/2016	S/L	20	2.467	123	246	123	369	2,098
TOTAL LEASEHOLI	IMPROVEMENTS 2016				7,179	483	966	483	1,449	5,730
Leasehold Imp.	Replacement of inducer on modline unit, duet lock filters & belts	11/21/2016	S/L	20	1,400	70	70	70	140	1,260
Leasehold Imp.	Replacement of two inducers on modline units	12/6/2016	S/L	10	1,400	140	140	140	280 280	1,120 3,214
Leasehold Imp.	Replaced Drain Pipe	4/13/2017	S/L	25 20	3,494 8,995	140 450	140 450	140 450	900	8,095
Leasehold Imp.	Elevator Repair Installment of electric wall heaters	4/24/2017 5/4/2017	S/L S/L	10	1,420	142	142	142	284	1,136
Leasehold Imp. Leasehold Imp.	Wall Heaters	6/19/2017	S/L	10	2,186	219	219	219	438	1,748
Leasehold Imp	Installment of new chaust fan motors	6/27/2017	S/L	10	1.062	106	106	106	212	850
Leasehold Imp	Final installment on exhaust fans	7/18/2017	S/L	10	531	53	53	53	106	425
Leasehold Imp.	Replacement of bearings with bracket	8/1/2017	S/L	10	970	97	97	97	194	776
Leasehold Imp.	Installation of Thermostal	9/15/2017	S/L	10	1,038	104	104	104	208	830
TOTAL LEASEHOLI	DIMPROVEMENTS 2017				22,496	1,521	1,521	1,521	3,042	19,454
Leasehold Imp.	Simon Roofing	11/1/2017	S/L	15	10,049			670	670	9,379
Leasehold Imp.	Saucier Mechanical	11/1/2017	S/L	7	900			129	129	771
Leasehold Imp.	Saucier - Ice Machine Pump	12/1/2017	S/L	7	1,130	-	-	161	161	969
Leaschold Imp.	Saucier - Control Pump	12/1/2017	S/L	7	865	-	-	124 303	124 303	741 1.815
Leasehold Imp.	Saucier - Heaters	1/1/2018	S/L S/L	7 7	2,118 4,786	-	-	303 684	684	4,102
Leasehold Imp.	Encore Fire Protection Saucier - first installment Dryer Duct Renovations	3/1/2018 3/1/2018	S/L S/L	7	8,200		-	1,171	1,171	7,029
Leasehold Imp. Leasehold Imp.	Encore Fire Protection-sprinkler repair	7/1/2018	S/L	7	2,494	-		356	356	2,138
Leasehold Imp	Eagle Elevator-replaced 3rd floor pickup roller	9/1/2018	S/L	7	1,969	-	-	281	281	1,688
Leasehold Imp.	The Main Connection	9/1/2018	S/L	7	1,360	-	-	194	194	1.166
Leasehold Imp.	Current Tech	9/1/2018	S/L	7	697			100	100	597
TOTAL LEASEHOL	D IMPROVEMENTS 2018				34,568		-	4,173	4,173	30,395
TOTAL LEASEHOL	D IMPROVEMENTS				64,243	2,004	2,487	6,177	8,664	55,579
NON-MOVABLE EQ FF&E	Walk-in Cooler	6/1/2016	S/L	15	5,387	359	718	359	1,077	4,310
FF&E	Hot Water Heater	9/1/2016	S/L	10	9,300	930	1.860	930	2,790	6,510
	BLE EQUIPMENT 2016				14,687	1,289	2,578	1,289	3,867	10,820
FF&E	Electric Water Heater	10/31/2016	S/L	10	1,035	104	104	104	208	827
FF&E	Cartridge assembly-mixing valve	3/3/2017	S/L	10	1,535	154	154	154	308	1.227
FF&E	New Exhaust Fan Motors	5/4/2017	S/L	10	1,062	106	106	106	212	850
FF&E	New Motor	7/18/2017	S/L	10	1,409	141	141	141	282	1.127
TOTAL NON-MOVA	BLE EQUIPMENT 2017				5,041	505	505	505	1,010	4,031
TOTAL NON-MOVA	BLE EQUIPMENT				19,728	1,794	3,083	1,794	4,877	14,851
MOVABLE EQUIPM		4/1/2016	S/L	10	10,098	1,010	2,020	1,010	3,030	7,068
FF&E FF&E	Hot temp conveyor ID Card Printer	4/1/2016	S/L	5	1,245	249	498	249	747	498
FF&E	10 Gallon Carpet Cleaner	5/1/2016	S/L	5	2,564	513	1.026	513		1,025
FF&E									1.539	1,025
Marking Production	Intercall Dual Patient Station	8/1/2016	S/L	1.5	835	56	112	56	168	667
Medical Equipment	Rehab Equipment	8/1/2016 4/1/2016	S/L	15 5	835 9,837	56 1,967	3,934	56 1.967	168 5,901	667 3,936
Computer Hardware	Rehab Equipment Security Appliance, Desktops, Server, Laptop, Tablet, Printers	8/1/2016 4/1/2016 3/1/2016	S/L S/L	15 5 5	835 9.837 13,595	56 1,967 2,719	3,934 5,438	56 1,967 2,719	168 5,901 8,157	667 3,936 5,438
Computer Hardware Computer Hardware	Rehab Equipment Security Appliance, Desktops, Server, Laptop, Tablet, Printers Lenovo Desktops (5)	8/1/2016 4/1/2016 3/1/2016 4/1/2016	S/L S/L S/L	15 5	835 9,837 13,595 2,716	56 1,967 2,719 543	3,934 5,438 1,086	56 1,967 2,719 543	168 5,901 8,157 1,629	667 3,936 5,438 1,087
Computer Hardware Computer Hardware Computer Hardware	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB	8/1/2016 4/1/2016 3/1/2016 4/1/2016 5/1/2016	S/L S/L S/L S/L	15 5 5	835 9.837 13,595 2,716 8,283	56 1,967 2,719	3,934 5,438	56 1,967 2,719	168 5,901 8,157	667 3,936 5,438
Computer Hardware Computer Hardware Computer Hardware Computer Hardware	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB	8/1/2016 4/1/2016 3/1/2016 4/1/2016	S/L S/L S/L	15 5 5 5 5	835 9,837 13,595 2,716	56 1,967 2,719 543 1,657	3,934 5,438 1,086 3,314	56 1,967 2,719 543 1,657 586 51	168 5,901 8,157 1,629 4,971 1,758	667 3,936 5,438 1,087 3,312 1,173 103
Computer Hardware Computer Hardware Computer Hardware	Rehab Equipment Security Appliance. Desktops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Mix700 tablet / 4 Lenovo Computers Lenovo Mix700 tablet / 4 Lenovo Computers Sales Tax	8/1/2016 4/1/2016 3/1/2016 4/1/2016 5/1/2016 6/1/2016	S/L S/L S/L S/L S/L	15 5 5 5 5 5 5 5 5	835 9.837 13,595 2,716 8,283 2,931 256 877	56 1,967 2,719 543 1,657 586 51	3,934 5,438 1,086 3,314 1,172 102 350	56 1,967 2,719 543 1,657 586 51	168 5,901 8,157 1,629 4,971 1,758 153 525	3.936 5,438 1,087 3.312 1,173
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Miix700 tablet / 4 Lenovo Computers Lenovo Miix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro	8/1/2016 4/1/2016 3/1/2016 4/1/2016 5/1/2016 6/1/2016 6/1/2016 9/1/2016 3/1/2016	S/L S/L S/L S/L S/L S/L S/L S/L	15 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1,752	56 1,967 2,719 543 1,657 586 51 175 584	3,934 5,438 1,086 3,314 1,172 102 350 1,168	56 1,967 2,719 543 1,657 586 51 175 584	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752	667 3,936 5,438 1,087 3,312 1,173 103
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Computer Software	Rehab Equipment Sccurity Appliance. Desktops. Server, Laptop. Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Miix/700 tablet / 4 Lenovo Computers Lenovo Miix/700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro & Sonicwall Antivirus	8/1/2016 4/1/2016 3/1/2016 4/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016	S/L S/L S/L S/L S/L S/L S/L S/L S/L	15 5 5 5 5 5 5 5 5 3	835 9.837 13.595 2.716 8.283 2.931 256 877 1.752 1.820	56 1,967 2,719 543 1,657 586 51 175 584 607	3,934 5,438 1,086 3,314 1,172 102 350 1,168 1,214	56 1.967 2.719 543 1.657 586 51 175 584 606	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752 1,820	667 3,936 5,438 1,087 3,312 1,173 103
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Computer Software Computer Software	Rehab Equipment Sceurity Appliance. Desklops, Server, Laptop, Tablet, Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Minx700 tablet / 4 Lenovo Computers Lenovo Minx700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro	8/1/2016 4/1/2016 3/1/2016 4/1/2016 6/1/2016 6/1/2016 9/1/2016 3/1/2016 4/1/2016 6/1/2016	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	15 5 5 5 5 5 5 5 3 3	835 9.837 13.595 2.716 8.283 2.931 256 877 1.752 1.820 1.095	56 1,967 2,719 543 1,657 586 51 175 584 607 365	3,934 5,438 1,086 3,314 1,172 102 350 1,168 1,214 730	56 1.967 2.719 543 1.657 586 51 175 584 606 365	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752	667 3,936 5,438 1,087 3,312 1,173 103
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Computer Software	Rehab Equipment Sccurity Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Mix700 tablet / 4 Lenovo Computers Lenovo Mix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6)	8/1/2016 4/1/2016 3/1/2016 4/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016	S/L S/L S/L S/L S/L S/L S/L S/L S/L	15 5 5 5 5 5 5 5 5 3	835 9.837 13.595 2.716 8.283 2.931 256 877 1.752 1.820	56 1,967 2,719 543 1,657 586 51 175 584 607	3,934 5,438 1,086 3,314 1,172 102 350 1,168 1,214	56 1.967 2.719 543 1.657 586 51 175 584 606	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095	667 3,936 5,438 1,087 3,312 1,173 103
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Computer Software Computer Software Capital Lease TOTAL MOVABLE	Rehab Equipment Sccurity Appliance. Desktops. Server, Laptop. Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Miix 700 tablet / 4 Lenovo Computers Lenovo Miix 700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016	8/1/2016 4/1/2016 5/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	15 5 5 5 5 5 5 5 5 3 3 3	835 9.837 13.595 2.716 8.283 2.931 256 877 1.752 1.820 1.095 16.850 74,754	56 1.967 2.719 543 1.657 586 51 175 584 607 365 5.617	3,934 5,438 1,086 3,314 1,172 102 350 1,168 1,214 730 11,234	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5,616	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095	667 3.936 5,438 1,087 3.312 1,173 103 352
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software FF&E	Rehab Equipment Security Appliance. Desklops, Server, Laptop. Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Minx700 tablet / 4 Lenovo Computers Lenovo Minx700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units	8/1/2016 4/1/2016 3/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	15 5 5 5 5 5 5 5 5 3 3 3 3 3	835 9.837 13.595 2.716 8.283 2.931 256 877 1.752 1.820 1.095 16.850 74,754	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617	3.934 5.438 1.086 3.314 1.172 102 350 1.168 1,214 730 11,234	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095 16,850	667 3.936 5.438 1.087 3.312 1.173 103 352
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Computer Software Computer Software Capital Lease TOTAL MOVABLE	Rehab Equipment Sccurity Appliance. Desktops. Server, Laptop. Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Miix 700 tablet / 4 Lenovo Computers Lenovo Miix 700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016	8/1/2016 4/1/2016 5/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	15 5 5 5 5 5 5 5 5 3 3 3	835 9.837 13.595 2.716 8.283 2.931 256 877 1.752 1.820 1.095 16.850 74,754 633 2.610 952	56 1.967 2.719 543 1.657 586 51 175 584 607 365 5.617 16,699	3,934 5,438 1,086 3,314 1,172 102 350 1,168 1,214 730 11,234 33,398	56 1.967 2.719 543 1.657 586 51 175 584 606 3.65 5.616 16,697	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095 16.850 50,095	667 3.936 5.438 1.087 3.312 1.173 103 352
Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Hordware Computer Software Formula Lease TOTAL MOVABLE FF&E FF&E	Rehab Equipment Sccurity Appliance. Desktops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup I TB Lenovo Miix700 tablet / 4 Lenovo Computers Lenovo Miix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress	8/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2016 3/1/2017 1/1/2017 1/1/2017 1/1/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 3 3 3 3 3	835 9.837 13.595 2.716 8.283 2.931 226 877 1.752 1.820 1.095 16.850 74,754 633 2.610 952 10.472	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699	3.934 5.438 1.086 3.314 1.172 102 350 1.168 1.214 730 11,234 33,398	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752 1,820 1,095 16,850 50,095	667 3,936 5,438 1,087 3,312 1,173 352 - - - 24,659 379 2,088 762 8,378
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Formular Lase FF&E FF&E FF&E FF&E FF&E FF&E FF&E FF&	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desklops (5) Installation/Reconfiguring System & Server Backup I TB Lenovo Miix700 tablet / 4 Lenovo Computers Lenovo Miix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy 75lb Gas Fired Dryers	8/1/2016 4/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016 1/13/2017 1/11/2017 2/21/2017 2/21/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9,837 13,595 2,716 8,283 2,931 256 877 1,752 1,820 1,095 16,850 74,754 633 2,610 952 10,472 5,175	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699	3.934 5.438 1.086 3.314 1.172 102 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095 50,095	667 3,936 5,438 1,087 3,312 1,173 103 352 - - - - 24,659 2,088 762 8,378 4,139
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Software Computer Software Computer Software Computer Software Computer Software Capital Lease TOTAL MOVABLE FF&E FF&E FF&E FF&E FF&E FF&E FF&E F	Rehab Equipment Security Appliance. Desktops. Server, Laptop. Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Mix700 tablet / 4 Lenovo Computers Lenovo Mix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy 75lb Gas Fired Dryers Air Conditioning Units	8/1/2016 4/1/2016 5/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016 1/13/2017 1/11/2017 2/21/2017 2/21/2017 7/1/2017 7/3/2017	S/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1.752 1.820 1.095 16.850 74,754 6.33 2.610 952 10.472 5.175 886	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 177	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752 1,820 1,095 16,850 50,095	667 3,936 5,438 1,087 3,312 1,173 352 - - - 24,659 379 2,088 762 8,378
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Fomputer Software Computer Software Computer Software Fomputer Software FF&E FF&E FF&E FF&E Medical Equipment	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Minx700 tablet / 4 Lenovo Computers Lenovo Minx700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy Tible Gas Fired Dryers Air Conditioning Units Wander Transmitter Bands	8/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 3/1/2016 6/1/2016 3/1/2016 1/13/2017 1/11/2017 1/1/2017 7/1/7/2017 7/31/2016	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9,837 13,595 2,716 8,283 2,931 256 877 1,752 1,820 1,095 16,850 74,754 633 2,610 952 10,472 5,175	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699	3.934 5.438 1.086 3.314 1.172 102 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518	56 1.967 2.719 543 1.657 586 51 175 584 606 3.65 5.616 16,697 127 261 95 1.047 518	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095 16.850 50.095	667 3.936 5.438 1.087 3.312 1.173 103 352 - - - 24,659 379 2.088 762 8.378 4.139
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software FF&E FF&E FF&E FF&E FF&E Medical Equipment Medical Equipment	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Mix700 tablet / 4 Lenovo Computers Lenovo Mix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy 75lb Gas Fired Dryers Air Conditioning Units Wander Transmitter Bands Wander Transmitter Bands	8/1/2016 4/1/2016 5/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016 1/13/2017 1/11/2017 2/21/2017 2/21/2017 7/1/2017 7/3/2017	S/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1.752 1.820 1.095 16.850 74,754 633 2.610 952 10.472 5.175 886 908	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518 177 182 124	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 177 182 124	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095 50.095 2.54 522 190 2.094 1.036 3.54 3.64 2.48 2.66	667 3.936 5.438 1.087 3.312 1.037 352 - - - 24,659 2.088 762 8.378 4.139 532 544 372 544
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Fomputer Software Computer Software Computer Software Fomputer Software FF&E FF&E FF&E FF&E Medical Equipment	Rehab Equipment Scurity Appliance. Desklops. Server, Laptop. Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Mix700 tablet / 4 Lenovo Computers Lenovo Mix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy 751b Gas Fired Dryers Air Conditioning Units Wander Transmitter Bands Wander Transmitter Bands Wander Transmitter Bands Wheelchair	8/1/2016 4/1/2016 4/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016 1/13/2017 1/11/2017 2/21/2017 7/17/2017 7/31/2017 7/31/2017 1/15/2016 1/16/2017 5/16/2017 5/16/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1,732 1,820 1,095 16.850 74,754 633 2,610 952 10.472 5,175 886 620 640 621	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 1,77 182 124 128	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518 177 182 124 128	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 1.77 182 124 128	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752 1,820 1,095 16,850 50,095 2,094 1,036 3,54 4,094 1,036 3,54 4,094 1,036 3,54 4,094 1,036 3,54 4,094 1,036 3,54 4,094 1,036 3,04 4,04 4,04 4,04 4,04 4,04 4,04 4,04	3,936 5,438 1,087 3,312 1,173 103 352 - - - - - - - - - - - - - - - - - - -
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Computer Software Computer Software Computer Software Computer Software Computer Software Capital Lease TOTAL MOVABLE FF&E FF&E FF&E FF&E FF&E FF&E Medical Equipment Medical Equipment	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Minx700 tablet / 4 Lenovo Computers Lenovo Minx700 tablet / 4 Lenovo Computers Lenovo Minx700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy Tible Gas Fired Dryers Air Conditioning Units Wander Transmitter Bands Wander Transmitter Bands Wheelchair Wander Transmitter Bands	8/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016 1/13/2017 1/11/2017 2/21/2017 7/31/2017 7/31/2017 7/31/2017 5/16/2017 5/16/2017 5/16/2017 5/16/2017 7/31/2017	\$A.	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9,837 13,595 2,716 8,283 2,931 256 877 1,752 1,820 1,095 16,850 74,784 633 2,610 952 10,472 5,175 886 908 620 640 621 835	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 177 182 124 128	3.934 5.438 1.086 3.314 1.172 102 350 1.168 1.214 730 11.234 33,398 127 261 95 1.047 518 177 182 124 128 124	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 177 182 124 128 124 86	168 5.901 8.157 1.629 4.971 1.758 153 525 1.820 1.095 254 52,095 2.094 1.036 354 354 364 248 256 248	667 3,936 5,438 1,087 3,312 1,173 352 - - - 24,659 379 2,088 762 8,378 4,139 532 544 372 344 373 363 363
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Hardware Computer Software FF&E FF&E FF&E FF&E FF&E FF&E FF&E Medical Equipment	Rehab Equipment Sccurity Appliance. Desklops. Server, Laptop. Tablet. Printers Lenovo Desklops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Mix700 tablet / 4 Lenovo Computers Lenovo Mix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy 75lb Gas Fired Dryers Air Conditioning Units Wander Transmitter Bands Wander Transmitter Bands Whetchair Wander Transmitter Bands New Mattresses Wound Kits	8/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016 1/13/2017 1/11/2017 2/21/2017 2/21/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1,752 1,820 1,095 16,850 74,754 633 2,610 952 10,472 5,175 886 908 620 640 621 855 1,442	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 177 182 124 128 124 86	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518 177 182 124 128 124 86 6 288	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 177 182 124 128 124 86 6 288	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095 50.095 254 522 190 2.094 1.036 354 364 248 256 248 172 576	667 3.936 5.438 1.087 3.312 103 352 - - - 24,659 379 2.088 762 8.378 4.139 532 544 372 544 372 384 373 866 883
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Fr&E FF&E FF&E FF&E FF&E Medical Equipment	Rehab Equipment Sceurity Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Minx700 tablet / 4 Lenovo Computers Lenovo Minx700 tablet / 4 Lenovo Computers Lenovo Minx700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy Tisling Stairs, standing table, diathermy Training Stairs, standing table, diathermy	8/1/2016 4/1/2016 4/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 1/13/2016 1/13/2017 1/11/2017 2/21/2017 7/17/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 7/31/2017 8/21/2017 7/31/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1,752 1,820 1,095 16,850 74,754 633 2,610 952 10,472 5,175 886 620 640 641 855 1,442 635	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 1,77 182 124 128 86 288 86 288	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11.234 33,398 127 261 95 1.047 518 177 182 124 128 86 288 86 288	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 177 182 124 128 86 288 86 288	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752 1,820 1,095 16,850 50,095 1,095 2,094 1,036 3,54 2,22 190 2,094 1,036 3,54 2,48 2,54 3,54 4,54 4,54 4,54 4,54 4,54 4,54 4	3,936 5,438 1,087 3,312 1,173 103 352 - - - - - - - - - - - - - - - - - - -
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Software FF&E FF&E FF&E FF&E FF&E FF&E FF&E FF&	Rehab Equipment Security Appliance. Desktops. Server, Laptop. Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup I TB Lenovo Miix/700 tablet / 4 Lenovo Computers Lenovo Miix/700 tablet / 4 Lenovo Computers Lenovo Miix/700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy Tib Cas Fired Dryers Air Conditioning Units Wander Transmitter Bands Wander Transmitter Bands Wheelchair Wander Transmitter Bands New Mattresses Wound Kits Wound Kits Wound Kits Wound Kits	8/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 1/1/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9,837 13,595 2,716 8,283 2,931 256 877 1,752 1,820 1,095 16,850 74,754 633 2,610 952 10,472 5,175 886 908 620 640 621 855 1,442 635 665	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 177 182 124 128 124 128 124 128 127 138	3.934 5.438 1.086 3.314 1.172 102 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518 177 182 124 128 124 128 124 128 124 128 124 128 124 128 124 128 124 128 129 129 129 129 129 129 129 129 129 129	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 177 182 124 128 124 86 288 127	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752 1,820 1,095 50,095 254 522 190 2,094 1,036 354 364 248 256 248 172 576 254 266	667 3.936 5.438 1.087 3.312 103 352 - - - 24,659 379 2.088 762 8.378 4.139 532 544 372 544 372 384 373 866 883
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software FF&E FF&E FF&E FF&E FF&E Medical Equipment	Rehab Equipment Security Appliance. Desklops. Server, Laptop. Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Mix700 tablet / 4 Lenovo Computers Lenovo Mix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy 75lb Gas Fired Dryers Air Conditioning Units Wander Transmitter Bands Wander Transmitter Bands Wander Transmitter Bands Wheelchair Wander Transmitter Bands New Mattresses Wound Kits Wound Kits Wound Kits Wound Kits Wound Kits Wound Kits Worless Access points, installation & Setup, cable runs to access points	8/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016 1/1/2017 2/21/2017 2/21/2017 2/21/2017 7/31/2017 7/31/2017 1/5/2016 12/16/2017 2/21/2017 1/5/2016 12/16/2017 2/21/2017 1/1/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1,752 1,820 1,095 16,850 74,754 633 2,610 952 10,472 5,175 886 620 640 641 855 1,442 635	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 1,77 182 124 128 86 288 86 288	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11.234 33,398 127 261 95 1.047 518 177 182 124 128 86 288 86 288	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 177 182 124 128 86 288 86 288	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752 1,820 1,095 16,850 50,095 1,095 2,094 1,036 3,54 2,22 190 2,094 1,036 3,54 2,48 2,54 3,54 4,54 4,54 4,54 4,54 4,54 4,54 4	667 3,936 5,438 1,087 3,312 1,173 352 - - - 24,659 379 2,088 762 8,378 4,139 532 544 372 344 373 363 363 866 381 399
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software FF&E FF&E FF&E FF&E FF&E FF&E Medical Equipment	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Minx700 tablet / 4 Lenovo Computers Lenovo Minx700 tablet / 4 Lenovo Computers Lenovo Minx700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy Training stairs, standing table, diathermy Tible Gas Fired Dryers Air Conditioning Units Wander Transmitter Bands Wander Transmitter Bands Wander Transmitter Bands Wheelchair Wander Transmitter Bands New Mattresses Wound Kits Wound Kits Wound Kits Wound Kits Wreless Access points, installation & Setup, cable runs to access point Chromebooks, Notebook, processor, printer, desktop	8/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 6/1/2016 1/1/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1,752 1,820 1,095 16,850 74,754 633 2,610 952 10,472 5,175 886 908 620 640 621 855 1,442 635 645 5,534	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 182 124 128 124 288 127 133 1,107 1,113	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11,234 33,398 127 261 95 1,047 518 127 182 124 128 124 128 124 128 121 128 127 133 1,107 1,113	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 177 182 124 128 124 86 288 127 133 1,107 1,113	168 5.901 8.157 1.629 4.971 1.758 153 525 1.820 1.095 16.850 50,095 254 522 190 2.094 1.036 354 364 248 256 248 172 576 254 266 2.214 2.226	667 3,936 5,438 1,087 3,312 1,173 352
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software FF&E FF&E FF&E FF&E FF&E Medical Equipment Medical E	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desklops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Mix700 tablet / 4 Lenovo Computers Lenovo Mix700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy 75lb Gas Fired Dryers Air Conditioning Units Wander Transmitter Bands Wander Transmitter Bands Wander Transmitter Bands Wander Transmitter Bands New Mattresses Wound Kits Wound	8/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016 1/13/2017 1/1/1/2017 2/21/2017 2/21/2017 2/21/2017 1/1/2017 7/31/2017 1/31/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1,752 1,820 1,095 16,850 74,754 633 2,610 952 10,472 5,175 886 908 620 640 621 855 1,442 635 655 1,442 635 655 1,534 5,566 2,857 850	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 177 182 124 86 6288 127 133 1,107 1,113 571 1,113	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518 127 182 124 86 288 124 128 129 121 128 129 121 128 129 121 128 129 129 129 129 129 129 129 129 129 129	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 124 124 128 124 128 121 133 1,107 1,113 571 1,113	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095 50.095 254 522 190 2.094 1.036 354 364 248 172 256 248 172 256 248 172 256 2,14 2,226 1,142	667 3.936 5.438 1.087 3.312 1.173 103 352
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Hardware Computer Software Computer Software Computer Software Computer Software Computer Software Computer Software FF&E FF&E FF&E FF&E FF&E FF&E Medical Equipment Medi	Rehab Equipment Security Appliance. Desklops, Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup 1 TB Lenovo Minx700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training stairs, standing table, diathermy Training stairs, standing table, diathermy Tiblo Gas Fired Dryers Air Conditioning Units Wander Transmitter Bands Wander Transmitter Bands Wheckhair Wander Transmitter Bands New Mattresses Wound Kits Wound Kits Wound Kits Wound Kits Wound Kits Wound Kits Worless Access points, installation & Setup, cable runs to access poin Chromebooks, Notebook, processor, printer, desktop Notebook, Processor, Printer, Desktop Software update Comprehensive galeway security bundle	8/1/2016 4/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 6/1/2016 1/13/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1,752 1,820 1,095 16.850 74,754 633 2.610 952 10.472 5.175 886 620 640 640 641 651 655 1.442 635 655 5.534 655 5.536 655 5.536 655 5.536 655 5.536 655 5.536 655 5.536 655 5.536 655 656 657 657 658 658 659 659 659 659 659 659 659 659	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 177 182 124 128 86 288 127 133 1,107 1,113 1	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518 177 182 424 128 86 288 127 128 129 120 11,234 128 129 129 120 121 121 121 122 123 124 125 126 127 127 128 129 129 129 129 129 129 129 129 129 129	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16.697 127 261 95 1.047 518 177 182 124 128 86 288 86 288 127 133 1.107 1.113 571 283 200	168 5,901 8,157 1,629 4,971 1,758 153 525 1,752 1,820 1,095 50,095 2,094 1,036 354 248 256 244 172 576 254 266 2,214 2,226 1,142 566 400	3,346 3,438 1,087 3,312 1,173 103 352 - - - 24,659 379 2,088 762 8,378 4,139 532 3,44 3,72 3,84 3,73 3,73 3,73 3,73 3,73 4,73 4,73 5,73 6,83 8,66 8,73 8,73 8,73 8,73 8,73 8,73 8,73 8,73
Computer Hardware Computer Hardware Computer Hardware Computer Hardware Sales Use Tax Computer Software FF&E FF&E FF&E FF&E Medical Equipment Medical Equipm	Rehab Equipment Security Appliance. Desktops. Server, Laptop, Tablet. Printers Lenovo Desktops (5) Installation/Reconfiguring System & Server Backup I TB Lenovo Miix/700 tablet / 4 Lenovo Computers Lenovo Miix/700 tablet / 4 Lenovo Computers Lenovo Miix/700 tablet / 4 Lenovo Computers Sales Tax Check Scanner Microsoft Office Pro Microsoft Office Pro & Sonicwall Antivirus Microsoft Office Pro E-Copiers (Total = 6) EQUIPMENT 2016 Air Conditioning Units Head board and mattress Training stairs, standing table, diathermy Training tairs, standing table, diathermy Training tairs, standing table, diathermy Training stairs, standing table, diathermy Training table, diathermy	8/1/2016 4/1/2016 5/1/2016 5/1/2016 6/1/2016 6/1/2016 6/1/2016 3/1/2016 4/1/2016 6/1/2016 3/1/2016 1/13/2017 1/1/1/2017 2/21/2017 2/21/2017 2/21/2017 1/1/2017 7/31/2017 1/31/2017	\$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L \$/L	15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	835 9.837 13.595 2.716 8.283 2.931 256 877 1,752 1,820 1,095 16,850 74,754 633 2,610 952 10,472 5,175 886 908 620 640 621 855 1,442 635 655 1,442 635 655 1,534 5,566 2,857 850	56 1,967 2,719 543 1,657 586 51 175 584 607 365 5,617 16,699 127 261 95 1,047 518 177 182 124 86 6288 127 133 1,107 1,113 571 1,113	3.934 5.438 1.086 3.314 1.172 350 1.168 1.214 730 11,234 33,398 127 261 95 1.047 518 127 182 124 86 288 124 128 129 121 128 129 121 128 129 121 128 129 129 129 129 129 129 129 129 129 129	56 1.967 2.719 543 1.657 586 51 175 584 606 365 5.616 16,697 127 261 95 1.047 518 124 124 128 124 128 121 133 1,107 1,113 571 1,113	168 5.901 8.157 1.629 4.971 1.758 153 525 1.752 1.820 1.095 50.095 254 522 190 2.094 1.036 354 364 248 172 256 248 172 256 248 172 256 2,14 2,226 1,142	667 3.936 5.438 1.087 3.312 1.173 103 352

RegalCare at New Haven, LLC FIXED ASSET / DEPRECIATION SCHEDULE

					Historical	2017	2017	2018	2018	NBV
G/L Account	Description	Date In Service	Method	Life	Cost	Deprec. 241	A/D 241	Deprec.	A/D 482	242
Sales Use Tax	E-Copiers (Total = 6) Sales Tax	9/1/2017	S/L	3	724		241 8	241	16	25
Sales Use Tax	WheelCHair Sales Tax	6/1/2017	S/L	5	41	8		70	140	211
Sales Use Tax	Wireless Access points, installation & Setup, cable runs to access points	6/1/2017	S/L	5	351	70	70	21	42	211
Sales Use Tax	Comprehensive gateway security bundle Sales Tax	6/1/2017	S/L	3	64	21	21			
TOTAL MOVABLE E	QUIPMENT 2017				46,101	7,431	7,431	7,431	14,862	31,239
FF&E	Daniels Equipment Co - Computer Board	12/1/2017	S/L	5	1,241	-	-	248	248	993
FF&E	Braman-insect light traps	8/1/2018	S/L	5	1,340	-	-	268	268	1,072
FF&E	Braman-insect light traps	9/1/2018	S/L	5	1,340	-	-	268	268	1.072
FF&E	Suburban Bowery trash can	9/1/2018	S/L	5	1,020	-	-	204	204	816
Medical Equipment	Pulsecare Medical LLC	10/1/2017	S/L	5	(2,743)	-	-	(549)	(549)	(2,194)
Medical Equipment	RF Technologies	11/1/2017	S/L	5	525	-	-	105	105	420
Medical Equipment	RF Technologies	3/1/2018	S/L	5	585	-	-	117	117	468
Medical Equipment	Allstate Medical-mattresses	4/1/2018	S/L	5	629		•	126	126	503
Medical Equipment	Allstate Medical-mattresses	7/1/2018	S/L	5	629	-		126	126	503
Medical Equipment	Allstate Medical-beds, head & foot boards	7/1/2018	S/L	5	7,366		-	1,473	1.473	5,893
Medical Equipment	Alpha Med-isolation station	8/1/2018	S/L	5	616	-	-	123	123	493
Capital Lease	Copiers	7/1/2018	S/L	3	23,307	-	-	7,769	7,769	15,538
Capital Lease	Copiers	9/1/2018	S/L	3	(389)	*	-	(130)	(130)	(259)
TOTAL MOVABLE E	QUIPMENT 2018				35,466			10,148	10,148	25,318
TOTAL MOVABLE E	QUIPMENT				156,321	24,130	40,829	34,276	75,105	81,216
TOTAL ASSETS					240,292	27,928	46,399	42,247	88,646	151,646
TOTAL ASSETS PER					240,292 240,160	27,928	46,399	42,247 36,735	88,646 78,691	151,646 161,469
VARIANCE					132	27,928	46,399	5,512	9,955	(9,823)
VARIANCE DETAIL (ADD) CIP					0					-
ROUNDING REVISED VARIANCE	E				132	27,928	46,399	5,512	9,955	(9.823)

F/S vs C/R NBV · Page 31, Line B9 F/S vs C/R Depreciation · Page 36, Line F1 9,823 (5,512)

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

Name of Facility	License No.		Report for Year En	ded		Page	of
RegalCare at New Haven, LLC	2351		9/30/2018			25	37
11. Property Questionnaire							ļ
Part A							
Is the property either owned by th	e Facility	_				If "Yes," comple	te Part B.
or leased from a Related Party?*	o 1 woy	0	Yes	⊙	No	If "No," complete	
*If any owner or operator of this fac	ility is related by fan	nilv. marr	iage, ownership, ability	to control or		•	
business association to any person o	r organization from	whom bui	ildings are leased, then i	t is considered a			
related party transaction.				Commondate Common Mark Common Common (1997)	who who are a substitution of the substitution		
Description			Total			DARKELL P	
Date Land Purchased							
Date Structure Completed			·		The safe!		
3. If NOT Original Owner, Dat	e of Purchase			Variable (4)		. 并. 图. 沙湖和	1111
4. Date of Initial Licensure			150				
5. Total Licensed Bed Capacity			150				ft.Att
6. Square Footage							
7. Acquisition Cost			A STATE OF	机导磁管 馬蘭		4.24.5.335	
a. Land b. Building							
Part B - Owner and Related Pa	ution		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortg	page
1. Financing	rues		1st Wortgage	Ziid Wortgage	Sta Wiele	Sec. 1	38
a. Type of Financing (e.g., f	ived variable)		To the second		Mile Mile 924 9-5 and all miles	***	5.00
b. Date Mortgage Obtained	ixed, variable)						
c. Interest Rate for the Cost	Year						
d. Term of Mortgage (numb							
e. Amount of Principal Born							
f. Principal balance outstan							
Complete if Mortgage was					ior sa chi.		126165
During Current Cost Ye				超過學生後變	是於在地區 1		10.312
g. Type of Financing (e.g., f							
h. Date of Refinancing							·
i. New Interest Rate							
j. Term of Mortgage (numb							
k. Amount of Principal Born							
Principal Outstanding on			<u> </u>	<u> </u>		<u> </u>	
Part C - Arms-Length Lea				<u>y</u>	1= 0.	 	
Name and Address of Less			perty Leased			Annual Amour	
Independence Senior Holdings, 13 Fre	eedom Bui	lding		03/04/16	20		352,955
Drive, Lakewood, NJ 8707							
1							
				+		<u> </u>	
				1			
				 		 	
	1						
		<u> </u>					

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 Ye	ear Ended		Page	of
RegalCare at New Haven, LLC	2351		9/30/2018			26	37
Ite	m		Total	CCNH	RHNS	(Sp	ecify)
12. Interest		·					
A. Building, Land Improv	ement & Non-Movabl	le					
Equipment		\$		1			
1. First Mortgage Name of Lender		Rate					
						推動	
Address of Lender							
2. Second Mortgage		9	8				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$	5	W 1.5 - W 1.5			
Name of Lender		Rate					
Address of Lender					142 - 142 - 172 -		
4. Fourth Mortgage		9	5				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Informa	ation						
1. Original Loan Am	ount		\$				
2. Loan Origination I					學學科	1 22	
3. Interest Rate %						报门	
4. Term							
5. CHEFA Interest E	xpense						
12 B7. Total Building Interest E		5)	\$				

(Carry Subtotals forward to next page)

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

Name of Facility	License No.		Report for Ye	ear Ended		Page	of
RegalCare at New Haven, LLC	2351		9/30/2018			27	37
regareare at the wind travers, BBC	2301						
Ite	m		Total	CCNH	RHNS	(Spec	cify)
		ught Forward:				(-F-	7
12. C. Movable Equipment							
Automotive Equipment	nt	\$					
A. Item	Rate	Amount		186063		1, 19	
						16.21	
Lender							1975
				#155 ta			
Address of Lender			12.20.12			240 E	
			e de la companya de l		Market 1	4. 撒克克	244.54
2. Other (<i>Specify</i>)		\$					
A. Item	Rate	Amount		Date By			1144
	<u></u>	<u> </u>					
Lender			The San St.				
						I B	
Address of Lender			(16.77.2)				
		1 4			GMO)		
B. Item	Rate	Amount	317.204	1. 各种等价值			
Y 1				张春花红红		LAL.	
Lender						Select 1	
Address of Lender			- 12492			1,367	
Address of Lender			Militar			1. 41	11111
12. C. 3. Total Movable Equip	ment Interest			1840.17			
Expense (C1 + 2)	mont morest	\$					
12. D. Other Interest Expense (Specify)	\$		129,746		· · · · ·	
Late Payment / LOC / B			5267633				
1						16.1	100
13. Total All Interest Expense (12B7 + 12C3 + 12D	9) \$	129,746	129,746			
14. Insurance							
a. Insurance on Property (b	ouildings only)	9	8,182	8,182		<u> </u>	
b. Insurance on Automobile		9	<u> </u>				
c. Insurance other than Pro							
1. Umbrella (Blanket C				_			
2. Fire and Extended Co	overage	9				 	
3. Other (Specify)		9	83,546	83,546		Carrier Strike	a Angel
General Liability / E	PLI / Surety Bond					1.5	
			01.700	01.700	建顺车人技		
14d. Total Insurance Expenditus				91,728		 	-
15. Total All Expenditures (A-	13 INTU C-14)		14,296,253	14,290,233	<u> </u>	<u> </u>	

D. Adjustments to Statement of Expenditures

	e of Fa Care		w Haven, LLC	Lic	ense No. 2351	Report for Yea 9/30/2018	ır Ended	Page of 28 37
	Page No.		Item Description		Total Amount of Decrease	CCNH	RHNS	(Specify)
			es and Wages		B. C. L. Harrie			
1.			Outpatient Service Costs	\$				
2.		·	Salaries not related to Resident Care	\$				
3.	_		Occupational Therapy	\$				
4.			Other - See attached Schedule	\$	34,756	34,756		
	13 - 1	Profes	sional Fees			KARE B.A	**************************************	ACCUPANTS.
5.			Resident Care Physicians **	\$				
6.	13	B10a	Occupational Therapy	\$	249,532	249,532		
7.			Other - See attached Schedule		9,353	9,353		
	s 15 8	2 16 -	Administrative and General		Salar Art II	(A) 中部(APPRICATE STATE
8.			Discriminatory Benefits	\$	50 Long 199 C			
9.	15	1c	Bad Debts	\$	25,940	25,940		
10.			Accounting	\$				
10a.	15	1e	Legal	\$	30,827	30,827		
11.			Telephone	\$				
12.	15	1h2	Cellular Telephone	\$	1,986	1,986		
13.		<u> </u>	Life insurance premiums on the life		使排斥某具的复数	4.4 (1) \$ 现在		18 1 Table
			of Owners, Partners, Operators	\$				
14.		<u> </u>	Gifts, flowers and coffee shops	\$				
15.		 	Education expenditures to colleges or		ALC: NO	新世界 医 耳	1967年2月1	建模型工作
			universities for tuition and related costs					14 14 14 E
			for owners and employees	\$				
16.	16	L4	Travel for purposes of attending			医周围数据	表 "未多物"。	1000000
			conferences or seminars outside the		表表的形式发展	11000000000000000000000000000000000000		
			continental U.S. Other out-of-state				经数据表示等	14.2 3 7.354
			travel in excess of one representative	\$	6,844	6,844		
17.			Automobile Expense (e.g. personal use)	\$				
18.	16	m2/3	Unallowable Advertising *	\$	22,795	22,795		
19.		1j	Income Tax / Corporate Business Tax	\$	460	460		
20.			Fund Raising / Contributions	\$	303	303		
21.			Unallowable Management Fees	\$				
22.			Barber and Beauty	\$				
23.			Other - See attached Schedule	\$	98,539	98,539		
Page	18 -	Dieta	ry Expenditures		4 10 10 10 10 10 10 10 10 10 10 10 10 10		,特别 就是现在	
24.			Meals to employees, guests and others					
			who are not residents	\$				
Page	. 19 -	Laune	dry Expenditures		The same of the	11.34分割力		
25.			Laundry services to employees, guests			124 44-1 56	AND THE PARTY OF	
			and others who are not residents	\$				
Page	20 -	House	ekeeping Expenditures					Aller Transcription
26.		1	Housekeeping services to employees, guests		表现多 : 排水及)			Harris Committee
			and others who are not residents	\$				
	•.	_	Subtotal (Items 1 - 26) \$	481,335	481,335		

^{*} 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)
	12n	Marketing Salaries	\$ 34,756		
	Seato to the state				
7	a, in a AA				
	Privationalian	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)			
Total Othe	r Salaries A	Adjustment	\$ 34,756	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	C	CNH	RHNS	(Specify)
13	B120	Respiratory Therapist	\$	945		
13	B12o	IV Insertion Nurse	<u> </u>	6,995		
13	B12o	Audiologist		331		·
13	B120	Physician Services Fee		1,082		
*	ar kişi.				1 NE TE	
					1	
1					W	-
- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	110					
Total Othe	r Fees Adj	ustments	\$	9,353	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Discriminatory Bonus	\$ 31,000		
16	m13	Fines, Penalties & Settlements	(589)		
16	m13	Late Fees	13,535		
16	m13	Non Routine Bank Charges	45,876		
16	m13	Employee Food	2,388		
16	m13	User Fees	152		
16	m13	Resident Missing Items	215		
16	m13	Employee Relations	5,962		
Total Othe	r A&G Ad	justments	\$ 98,539		-

RegalCare at New Haven, LLC Disallowance Schedule for Cell Phones September 30, 2018

	<u>A</u>	mount	
Total Cell Phone Expense		3,426	TB Linked
Cell Phone Allowed Based on Bed Capacity		4	
Monthly Allowable amount per Cell Phone	\$	30	
Months in Cost Report Year		12	_
Allowable Per Year		1,440	
Percentage of Year (365 Days / 365 Days)		100%	<u>.</u>
Total Allowable Cost	\$	1,440	
			_
Disallowed Cell Phone (Page 28, Line 12)	_\$	1,986	_
		•	_

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

			D. Adjustments to Statemen						
Name	of Fa	cility		Lic	ense No.	Report for Y	ear Ended	Page	of
Regal	Care a	at Nev	v Haven, LLC		2351	9/30/2018		29	37
					Total				
Item	Page	Line			Amount of				
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Sp	ecify)
			Subtotals Brought Forward	\$	481,335	481,335			
Page	20 - R	Reside	nt Care Supplies***		SAND BUS	55 1 1 16		4111	3344
27.			Prescription Drugs	\$	248,923	248,923			
28.	20	5d	Ambulance/Limousine	\$	12,091	12,091			
29.	20	5f	X-rays, etc	\$	6,114	6,114			
30.	20	5h	Laboratory	\$	22,791	22,791			
31.			Medical Supplies	\$					
32.	20	5e2	Oxygen (non emergency)	\$	5,706	5,706			
33.			Occupational Therapy	\$					
34.			Other - See Attached Schedule	\$	18,441	18,441			
Page	22 - N	Mainte	enance and Property		主题基础				4.1 增美提
35.			Excess Movable Equipment Depreciation					411	
			See Attached Schedule	\$					
36.			Depreciation on Unallowable		于30年制度 1	Entraction is			14 M.
			Motor Vehicles	\$					
37.			Unallowable Property and Real						11434
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$	10,657	10,657			
Page	27 - 1	nsura	ince		医手指 植湿色	3814114			1/64/61
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Othe	r - Mi	scella	neous		建基础基础的	用其是图像	Late I	3/14/2	
42.			Other - Indirect	\$					
43.			Interest Income on Account Rec.	\$					
44.			Other - Miscellaneous Administrative	\$					
45.			Management Fees Direct	\$					····
46.			Management Fees Indirect	\$					
47.			Other - Direct	\$	130,371	130,371			
Not I	For Pr	rofit P	Providers Only				基金数	0.7	111 (3.1
48.			Building/Non Movable Eq. Depreciation				1465137	1111	
			Unallowable Building Interest -					11.77	14121
			See Attached Schedule	\$					
49.	Total	Amo	unt of Decrease (Items 1 - 48)	\$	936,429	936,429			

^{***} 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	\$ 6,173		
20	51	Non-Allowable Medical Supplies	8,428		
20	51	Non-Allowable Equipment Rental	3,840		
	100				
	tan 1				
) 1	44	
Total Othe	r Ancillary	y Costs	\$ 18,441	\$	<u> </u>

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	·				
propriate and the	Jugar Jagi ek				
				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
F - 1 ()			2-6-1-2		
					h
- 75					
	1 - 1 - 1 - 1 - 1 - 1 - 1				
Total Exce	ss Movabl	e Equipment Depreciation	\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description		CCNH	RHNS	(Specify)
22		Amortization Expense	\$	10,657		
						<u> </u>
				74 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		
anii 1900 ya 1900 Anii Marakanii 1900			la 152			
esta ne vya Pona iz ela	Laterate 4.0°					· ·
Total Othe	r Property	Adjustments	\$	10,657	\$ -	-\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 564		ļ. <u>.</u>
27	12d	Late Payment Interest Expense	23,232		
27	12d	Line of Credit Interest Expense	77,103	<u></u>	
27	12d	Bed Tax Interest Expense	29,411		
30	IV 8	Settlement Payments from Vendor relating to Class Action Lawsuit	61		
			·		
	2 1. (1)				
	4- 0-000				
	2007 2008 (1974)				
Total Othe	r Adjustm	ents Telegraphic Telegraphic States and the second	\$ 130,371	\$ -	S -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	a de la composição de l				
	7.70	사용 경험 경험 전	11.		
4	The same				
				<u> </u>	
	1.				<u> </u>
Total Unal	lowable Bu	uilding Interest	\$ -	\$ -	

RegalCare at New Haven, LLC Disallowance Schedule for Cable TV September 30, 2018

	<u>Amount</u>				
Total Cable TV Expense acct #80-232-00	\$	9,773 TB Linked			
Monthly Allowable amount	\$	300			
Months in Year		12			
% of Actual Days in Cost Year (365 Days)		100.00%			
Total Allowable Cost	\$	3,600			
Disallowed Cable TV	\$	6,173			

F. Statement of Revenue

e of	Page	F	ar Ended	Report for Ye		License No.	Name of Facility		
37_	30			/30/2018	g	2351			
(Specify)	(Sp	RHNS	CCNH	Total		Item			
1,12,4	i k			建筑	12	ie Care Revenue	I. Resident Room, Board & Routin		
			10,827,715	10,827,715	\$	uly)	1. a. Medicaid Residents (CT on		
					\$		b. Medicaid Room and Board		
					\$)	2. a. Medicaid (All other states)		
					\$	ard Contractual Allowance **	b. Other States Room and Boa		
			3,105,039	3,105,039	\$	clusive)	3. a. Medicare Residents (all inc		
			(48,374)	(48,374)	\$	Contractual Allowance **	b. Medicare Room and Board		
			212,843	212,843	\$	Other	4. a. Private-Pay Residents and 0		
			(1,364)	(1,364)	\$	rd Contractual Allowance **	b. Private-Pay Room and Boar		
1.054			Phalin.	16:50			II. Other Resident Revenue		
			193,831	193,831	\$	care	a. Prescription Drugs - Medic		
			(193.831)	(193,831)	\$		b. Prescription Drugs - Medic		
					\$		c. Prescription Drugs - Non-M		
					\$	Medicare Contractual Allowance **			
					\$		2. a. Medical Supplies - Medica		
					\$		b. Medical Supplies - Medica		
					\$		c. Medical Supplies - Non-Mo		
					\$	edicare Contractual Allowance **			
			538,245	538,245	\$		3. a. Physical Therapy - Medicar		
			(392,199)	(392,199)	\$		b. Physical Therapy - Medicar		
			97,009	97,009	\$		c. Physical Therapy - Non-Me		
			(96,719)	(96,719)	\$	edicare Contractual Allowance **			
	L		208,322	208,322	\$		4. a. Speech Therapy - Medicare		
			(150,549)	(150,549)	\$		b. Speech Therapy - Medicare		
			5,497	5,497	\$	dicare	c. Speech Therapy - Non-Med		
			(5,412)	(5,412)	\$	dicare Contractual Allowance **	d. Speech Therapy - Non-Med		
			403,153	403,153	\$	ledicare	5. a. Occupational Therapy - M		
			(368,461)	(368,461)	\$	ledicare Contractual Allowance **	b. Occupational Therapy - M		
			44,790	44,790	\$	on-Medicare	c. Occupational Therapy - No		
			(44,790)	(44,790)	\$	on-Medicare Contractual Allowance **	d. Occupational Therapy - No		
					\$		6. a. Other (Specify) - Medicare		
	ļ		102,056	102,056	\$	dicare	b. Other (Specify) - Non-Med		
			14,436,801	14,436,801	\$	on I. thru Section II.)	III. Total Resident Revenue (Section		
	77.0			15115			IV. Other Revenue*		
	L				\$	ees & others	Meals sold to guests, employer		
					\$		2. Rental of rooms to non-reside		
					\$		3. Telephone		
					\$	le Services	4. Rental of Television and Cabl		
			24	24	\$		5. Interest Income (Specify)		
					\$		6. Private Duty Nurses' Fees		
					\$	iift shops	7. Barber, Coffee, Beauty and G		
	<u> </u>		558	558	\$		8. Other (Specify)		
			582	582	\$		V. Total Other Revenue (1 thru 8)		
			14.437 383	14 437 383	\$		VI. Total All Revenue (III+V)		
			558	558	\$ \$ \$		6. Private Duty Nurses' Fees7. Barber, Coffee, Beauty and G8. Other (<i>Specify</i>)		

^{*} 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	<u></u>	CCNH	RHNS	(Specify)
			0		
ware and the					
otal Othe	er Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6B	Reveune Adjustments>HMO	\$ 12		
30 II 6B	Revenue Adjustments>Medicaid	102,044		
Total Othe	er Resident Revenue	\$ 102,056	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-	:	<u> </u>
30 IV 5	Other Rev> Interest	N/A	\$ 24		
- 1.1.78% - 1.1.74%					
	rest Income	M. 1	\$ 24	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description		CNH	RHNS	(Specify)
30 IV 8	Settlement Payments from vendor Relating to Class Action Lawsuit	\$	61		
30 IV 8	Other Rev>Medical Records		497		
	and the second control of the second control				
Santain	I the state of the Section of the Se			<u>L.</u>	
yr y rhyddig					
		,			
Total Othe	er Revenue	\$	558	\$ -	\$ -

G. Balance Sheet

Name	of	Facility	License No.	Report for Year E	nded	Page	of
Regal	Car	e at New Haven, LLC	2351	9/30/2018		31	37
			Account			Am	ount
Assets	S						
Α.	Cur	rent Assets					
	1.	Cash (on hand and in banks))		\$		39,014
		Resident Accounts Receivable			\$		1,798,849
	3.	Other Accounts Receivable (Excluding Owners of	or Related Parties)	\$		
	4	Inventories		· · · · · · · · · · · · · · · · · · ·	\$		
	5.	Prepaid Expenses			\$		201,812
		a	·		<i>i</i> .		
		b				B 1 1	
		c	····	<u> </u>			
		d. See Schedule	····	201,812			
		Interest Receivable			\$		
,	7	Medicare Final Settlement Re	eceivable		\$		
	8.	Other Current Assets (itemize	e)		\$		100 A 27 CANADA DA 100 A 1
1							
_		See Schedule				医病腺素	
A-9.	Tot	tal Current Assets (Lines A1	thru 8)		\$		2,039,675
B.	Fix	ed Assets					
	1.	Land			\$		
	2.	Land Improvements	*Historical Cost		\$		
			Accum. Depreciat	tion 1	Vet		
	3.	Buildings	*Historical Cost		\$		
			Accum. Depreciat	tion 1	Net		
	4.	Leasehold Improvements	*Historical Cost	64,243	\$		55,579
			Accum. Depreciat				
	5.	Non-Movable Equipment	*Historical Cost	19,728	\$		14,851
			Accum. Deprecia				
	6.	Movable Equipment	*Historical Cost	156,321	\$	}	81,216
			Accum. Deprecia	tion 75,105 l			
	7.	Motor Vehicles	*Historical Cost		\$		
			Accum. Deprecia	tion 1	Net		
	8.	Minor Equipment-Not Depre	eciable		\$	3	
	9.	Other Fixed Assets (itemize))		\$		9,823
	-	F/S vs C/R NBV		9,823			•
		See Schedule					
B-10.		Total Fixed Assets (Lines B	1 thru 9)	· · · · · · · · · · · · · · · · · · ·	\$	3	161,469

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

G. Balance Sheet (cont'd)

Name	e of Facility	License No.	Report for Year Ended	Page	of
Regal	Care at New Haven, LLC	2351	9/30/2018	32	37
		Account			Amount
			Total Brought Forward:	\$	2,201,144
C.	Leasehold or like property record				
	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 Depre			\$	
C-8	Total Leasehold or Like Proper	ties (C1 thru 7)		\$	
D.	Investment and Other Assets			i.	
	1. Deferred Deposits			\$	25,000
	2. Escrow Deposits			\$	
	3. Organization Expense	*Historical Cost	53,286		
		Accum. Depreciation	26,643 Net	\$	26,643
	4. Goodwill (Purchased Only)			\$	822,134
	5. Investments Related to Resid	lent Care (<i>itemize</i>)		\$	The state of the s
			·		401.563
	6. Loans to Owners or Related			\$	421,563
	Name and Address	Amount	Loan Date		
•					
	Due from WH, Wtby,				
	Holdings, FV Mngmt	421,563	<u> </u>	A 1.2	407.600
	7. Other Assets (<i>itemize</i>)			\$	497,689
			10= (00		
	See Schedule		497,689		1 702 000
	Total Investments and Other A			\$	1,793,029
D-9.	Total All Assets (Lines A9 + B	10 + C8 + D8)		<u></u> \$	3,994,173

^{*} 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 Fac	cility		License No.	Report for Year I	Ended	Page	of
RegalCare at	t New	Haven, LLC	2351	9/30/2018		33	37
Account						A	mount
Liabilities							
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			9	3	2,271,098
	2.	Notes Payable (itemize)			3	}	1,090,000
		Notes Payable> Tamkar		1,090,000	0		
		0 01 11			 	Lager	
		See Schedule		\ ('\\ '\ \		n Harris	m to Alle and to the
	3.	Loans Payable for Equipm			Date Due		
	_	Name of Lender	Purpose	Amount	Date Due		
						77.03	
						11 E	
						13.44	
						1114	19 19 19 19 19 19 19 19 19 19 19 19 19 1
						Maria In	机直接机器
	4.	Accrued Payroll (Exclusiv	e of Owners and/or	Stockholders only)		\$	259,481
	5.	Accrued Payroll (Owners				\$	
	6.	Accrued Payroll Taxes Pa				\$	
	7.	Medicare Final Settlement				\$	
	8.	Medicare Current Financia				\$	
	9.	Mortgage Payable (Current				\$	
		. Interest Payable (Exclusiv		Related Parties)		\$	
		. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)						\$	482,618
İ			,				
		··				17.13	
						1440	
				See Schedule	482,618		
A-1.	3. Ta	otal Current Liabilities (Li	nes A1 thru 12)			\$	4,103,197

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	r Ended	Page	of		
RegalCare at New Haven, LLC	2351	9/30/2018		34	37		
	Account	Total Prove	ght Forward:	Am	ount 4,103,197		
Tickiidica (condid)		Total Broug	gni rorwaru:		4,103,197		
Liabilities (cont'd) B. Long-Term Liabilities							
1. Loans Payable-Equipm	pent (itamiza)		\$				
Name of Lender	Purpose	Amount	Date Due				
Name of Lender	1 di pose	Atmount	- Bate Bae	artilli.			
			jus.				
2. Mortgages Payable	Mortgages Payable						
	Related Parties (itemize						
Name and Address of Lender	Amount	Loan					
Due to Torr, Pros,			#		A CARLO DE LA CARLO DEL CARLO DE LA CARLO DE LA CARLO DEL CARLO DE LA CARONDO DE LA CARLO		
Mgmt, Employee,							
Greenwich	165,04	2					
					化特殊效应		
			i.e.		14 建甲基胺		
			4.5				
				45 44			
4 Other Long Town Lieb	vilities (itamiza)		\$	Application of the state of the	64,593		
4. Other Long-Term Liab	mines (nemize)		Φ				
		······································					
				Æğull.			
See Schedule		64,593	3				
B-5. Total Long-Term Liabilit	ies (Lines B1 thru 4)	0 1,37.	\$		229,635		
C. Total All Liabilities (Line			\$		4,332,832		

\$ 136,950 198 196 4 337,697

4,896 17,748 497,689

Schedule of Prepaid Expenses Page 31 Line A5

Line Ref	Description	
A5	Prepaid Expenses	\$ 2,034
		39,282
		1,050
		159,446
The dis		
aid Expens		\$ 201,812
	AS AS AS	AS Prepaid Expenses Insurance A5 Prepaid Expenses Insurance A5 Prepaid Expenses Taxes A5 Prepaid Expenses Workers Comp

Schodule of	Other Current	Accete (itemized)	Puge 1	Line AS

Page Ref	Line Ref	Description	_
1000			
F .			
Total Othe	r Current	Assets (fremize)	-

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

		4.5				
 			0.55%	1 - Jan 1981		
			1573	and the second	1.00	
	8.17	1. 1.1.1.1.1.1	1,417		544 F	

Schedule of Other Assets Page 32 Line D7

32	D7	Due From> Old Owner		170.5
32	D7	Due From > Maplewood Rehab & Nursing		
32	D7	Due From > Saugus Rehab & Nursing		<u> </u>
32	D7	Due From > Twin Oaks Rehab & Nursing		
32	70	Due From > Medicaid		
32	D7	Due From > Vendor	Z (1, 1) A (1, 1)	
32	D7	Due From > Other L&E		
Total Othe	r Assets			

.....

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description		
				•
	-			
2.				
		144 P. 1 14 P. 1		
Total Note:	s Payable	1	S	-

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 249,061
33	A12	Accrued Expenses> Tamkar Brokerage Fee	6,661
33	A12	Accrued Expenses> Capital Lease> Copier	20,163
33	A12	Accrued Expenses> Insurance - General Liability & Other	33,692
33	A12	Accrued Expenses> Welfare (Assumed)> Union	2,947
33	A12	Accrued Expenses Year End Adjustments	14
33	AI2	Accrued Expenses> Workers Comp	152,871
33	A12	Accrued Expenses> Health Insurance	17,209
		Lia bilities (Itemize)	\$ 482,618

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

Page Ref	Line Ref	Description		
. 34	B4	Due To7 (Prom)> Medicare A	\$	4,691
- 34	B4	Due To / (Prom)> HMO	S	2,111
34	B4	Due To / (From)> Income	S	6,436
34	B4	Due To / (From)> Patient Spend Down		5135
			Ι	
			Ι	
Total Othe	otal Other Current Liabilities (Itemize)			

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

	e of Facility	License No.			ar Ended	Page	of		
Reg	alCare at New Haven, LLC	2351	9/30	/2018		35	Amount 37		
<u> </u>	Dogowyon	Account							
A.		Reserves							
	1. Reserve for value of leased l	\$							
	2. Reserve for depreciation value	ue of leased buildi	ngs and	appurtena	nces				
	to be amortized	\$							
!	3. Reserve for depreciation value	ue of leased person	nal prope	erty (Equi	ty)	\$			
	4. Reserve for leasehold real pr	\$							
	5. Reserve for funds set aside a	s donor restricted				\$			
	6. Total Reserves				·	\$			
B.	Net Worth								
	1. Owner's Capital					\$	(3,136)		
	2. Capital Stock					\$			
	3. Paid-in Surplus					\$			
	4. Treasury Stock					\$			
	5. Cumulated Earnings		······································			\$	(482,165)		
	6. Gain or Loss for Period	10/1/2	2017	thru	9/30/2018	\$	146,642		
-	7. Total Net Worth					\$	(338.659)		
C.	Total Reserves and Net Worth					\$	(338,659)		
D.	Total Liabilities, Reserves, and	Net Worth				\$	3,994,173		

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year	Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2018		36	37
	Account			Ar	nount
A. Balance at End of Prior Period as	shown on Report of	09/30/2017		\$	(493,347)
B. Total Revenue (From Statement of	of Revenue Page 30)			\$	14,437,383
C. Total Expenditures (From Statem	ent of Expenditures	Page 27)		\$	14,290,741
D. Net Income or Deficit				\$	146,642
E. Balance				\$	(346,705)
F. Additions 1. Additional Capital Contribute Expenses Per Page 27 F/S Vs C/R Depreciation Expenses Per F/S 2. Other (itemize) Prior Period Adjustment	\$ 14,296,253	8,046			
F-3. Total Additions				\$	8,046
G. Deductions	···				
1. Drawings of Owners/Operato	ors/Partners (Specify))		\$	
Name and Address (No., Ci	ty, State, Zip)	Title	Amount		
2. Other Withdrawings (Specify)			\$	
Purpose		Amo	unt		The second second second
3. Total Deductions	· · · · · · · · · · · · · · · · · · ·			\$	(220 (52)
H. Balance at End of Period	09/3	0/18		\$	(338,659)

I. Preparer's/Reviewer's Certification

Name (of Facility	License No.	Report for Year Ended	Page	of
RegalC	Care at New Haven, LLC	2351	9/30/2018	37	37
		Check appropriate category			
Ø	Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)		
		Preparer/Reviewer Certifica	tion		
Signat	I have prepared and reviewed this I have read the most recent Federal ar appropriate personnel as to the possib applicable regulations. All non-reimble automatically removed in the State ra performed by me are properly reporte	report and am familiar with the applicate and State issued field audit reports for the ple inclusion in this report of expenses we pursable expenses of which I am aware the computation system) as a result of read as such in this report on Pages 28 and ained in this report is in agreement with	ole regulations governing its prep Facility and have inquired of thich are not reimbursable under (except those expenses known to ading reports, inquiry or other ser 29 (adjustments to statement of	the be vices	
Signat	Herbi Della della	PRINCIPAL	1/29/19		
Printed	d Name of Preparer	•	***		
	ew S. Bavolack Address		Phone Number		
555 Lo	ong Wharf Drive, New Haven, CT 065	511	203-781-9600		
Annua	l Report Contact		Phone Number		
Eli Mi					
Annua	al Report Contact Email Address				!



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, 2018, 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 28, 2019



Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

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

Facility Na	me RegalCare at New Haven, LLC
Complete the additional she	following check list. Provide an explanation for any "No" answers. Attach ets to explain further, if necessary.
Yes No	1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Yes No ✓ □ Explanation:	Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Yes No Explanation:	3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Yes No Explanation:	 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.

Yes No	5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?
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?
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?
Yes No Explanation:	8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No Explanation:	9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?
Yes No Explanation:	10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Yes No I	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No ✓ □ Explanation:	13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?
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?
Yes No Explanation:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Yes No	17. Have all contractual allowances been properly reported on Page 30?
Yes No	Were all discrepancies on the Error Page addressed?
Yes No ✓ □ Explanation:	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes No ✓ □ Explanation:	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i>
Yes No / Explanation:	21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?
Yes No Explanation:	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Client: Regal Care Management
Engagement: Medicaid - Regal Care at New Haven, LLC
Period Ending: 9/30/2018

Account	Trial Balance:	A.01 - TB-CCNH		
10-001-02			ADJ JE Ref#	RJE FINAL
1001400 Calab-Clearing-Payroll (965.00) (965.00				
10-14-00 Cash>-Pelty Cash Facility 500.00 500.00 10-02-08 Cash>-Pelty Cash PNA 2,272.00 2,272.00 10-02-08 Cash>-Pelyoni-New Haven (1.109.00) (1.109.00) 1.109.00 10-05-08 Cash>-Pelyoni-New Haven 4,245.00 42,252.00 10-05-08 Cash>-Pelyoni-New Haven 4,252.00 42,252.00 10-05-08 Cash>-Pelyoni-New Haven 4,000.00 5,000.00 10-05-08 Cash>-Pelyoni-New Haven 4,000.00 6,000.00 10-05-08 Cash>-Pelyoni-New Haven 4,000.00 46,009.00 11-05-00 11-05-00 Cash>-Pelyoni-Perivale 29,311.00	40.004.00	Cooks Clearings Payroll		
10-91-00				
10-020-88		· · · · · · · · · · · · · · · · · · ·		
10.000.88 Cash>WFPayroll-New Haven		•		
10-90-88				
10-901-00		•		
10-090-88 Cash>WFC persting>New Haven				
11-102-00 Accounts Receivable-Medicare A 446,099.00 29.311.00 29.300				
11194.00 Accounts Receivable>Private 29.311.00 14.505.00		, =		
11-105-00 Accounts Receivable+HMO				
11-109-00 Accounts Receivable-Medicaid 1377,416.00 1377,416.00 1377,416.00 1377,416.00 1377,416.00 1377,416.00 1377,416.00 1377,416.00 1377,416.00 1377,416.00 1377,416.00 1377,416.00 1373,00 1353.00 135			·	14,505.00
11-11-00 Accounts Receivable-Medical 1.377,416.00 1.357.00 1.357.416.00 1.152.00 1.353.00 2.3547.00 2.35				629.00
11-112-00 Accounts Receivable-Nation 1,353.00 (96.643.00) (96.				1,377,416.00
11-122-00 Accounts Receivable-Medicare Coins Write Off 2,632.00 2,632.00 2,632.00 11-122-00 Accounts Receivable-Medicare Coins Write Off 2,632.00 23,547.00 23,547.00 23,547.00 22,043.00 2,034.00 3,032.00 2,034.00 3,032.00 2,034.00 3,032.00 2,034.00 3,032.00 2,034.00 3,032.00 2,034.00 3,032.00				1,353.00
11-122-00 Accounts Receivable-Medicare Coins Write Off 2,632.00 23,547.00 23,547.00 12-100-00 Prepaid Expenses 2,034.00 2,034.00 12-120-00-00 Prepaid Expenses 2,034.00 2,034.00 12-124-00 Prepaid Expenses 2,034.00 39,282.00 39,282.00 39,282.00 12-124-00 Prepaid Expenses-Tawes 1,050.00 1,050.00 159,446.00 15			(96,643.00)	(96,643.00)
11-123-00 Accounts Receivables-Ancillary 23,647.00 2,034.00 2,034.00 12-102-000-00 Prepaid Expenses 2,034.00 2,034.00 12-124-00 Prepaid Expenses>Insurance 39,282.00 39,282.00 12-126-00 Prepaid Expenses>Taxes 1,050.00 1,050.00 1,050.00 13,127-00 Due From>Compenses>Viorkers Comp 159,446.00 159,446.00 159,446.00 153,427-00 Due From>Compenses>Viorkers Comp 159,446.00 159,446.00 153,427-00 Due From>Compenses>Viorkers Comp 159,446.00 155,446.00 15,748.00 15,748.00 15,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,748.00 16,749.00 16			2,632.00	2,632.00
12-10-0-00 Prepaid Expenses 2,034.00 3,9282.00 3,9282.00 3,9282.00 12-126-00 Prepaid Expenses>Taxes 1,050.00 1,050.			23,547.00	23,547.00
12-124-0.0 Prepaid Expenses>Insurance 39,282.00 1,926.20 1.050.00 1.050.00 1.050.00 1.2481-00 Prepaid Expenses> Norkers Comp 159,446.00 159,446.00 159,446.00 151,474.00 131,472-00 Due From>Cld Owner 150,540.00 159,446.00 159,446.00 151,474.00 151,475.			2,034.00	2,034.00
12-126-00 Prepaid Expenses>Taxes 1,050.00 159,446.00 159,440.00 159,446.00 1			39,282.00	39,282.00
12-881-00 Prepaid Expenses>Workers Comp 159,446.00 115,748.00 115,748.00 115,748.00 115,748.00 115,748.00 13-128-00 Due From>Vendor Security Deposits 25,000.00 25,000.00 25,000.00 26,100.00 34			1,050.00	1,050.00
13-128-00 Due From>Vendor Security Deposits 25,000.00 25,000.00 14-131-00 Fixed Assets>Leasehold Improvements 64,100.00 6			159,446.00	159,446.00
14-131-00 Fixed Assets>Leasehold Improvements 64,100.00 6	13-127-00	Due From>Old Owner	115,748.00	115,748.00
14-132-00 Fixed Assets>Medical Equipment 60,138.00 23,830.00 14-133-00 Fixed Assets>Medical Equipment 23,830.00 23,830.00 14-135-00 Fixed Assets>Computer Hardware 42,359.00 42,359.00 14-135-01 Fixed Assets>Computer Software 8,517.00 8,517.00 14-137-01 Fixed Assets>Capital Lease>Copier 39,769.00 39,769.00 14-305-00 Fixed Assets>Sales Use Tax 1,447.00 1,447.00 15-131-00 Accum Depn>Leasehold Improvements (9,477.00) (9,477.00) 15-132-00 Accum Depn>Medical Equipment (6,580.00) (6,580.00) 15-133-00 Accum Depn>Medical Equipment (8,080.00) (6,580.00) 15-135-00 Accum Depn>Computer Hardware (18,025.00) (18,025.00) 15-135-01 Accum Depn>Computer Hardware (18,055.00) (18,025.00) 15-135-00 Accum Depn>Sales Use Tax (482.00) (482.00) 15-305-00 Accum Depn>Sales Use Tax (482.00) (855.00) 15-305-00 Accumulated Depn>Capital Lease>Copier (18,655.00) <td< td=""><td>13-128-00</td><td>Due From>Vendor Security Deposits</td><td>25,000.00</td><td>25,000.00</td></td<>	13-128-00	Due From>Vendor Security Deposits	25,000.00	25,000.00
14-133-00	14-131-00	Fixed Assets>Leasehold Improvements	64,100.00	64,100.00
14-134-00 Fixed Assets>Computer Hardware	14-132-00	Fixed Assets>Furniture, Fixtures and Equipment		·
14-137-01 Fixed Assets>Computer Software 8,517.00 39,769.00 39,769.00 39,769.00 39,769.00 14-307-01 Fixed Assets>Capital Lease>Copier 39,769.00 39,769.00 14-305-00 Fixed Assets>Sales Use Tax 1,447.00 1,447.00 1,447.00 15-131-00 Accum Depn>Leasehold Improvements (9,477.00) (9,477.00) (15-131-00 Accum Depn>Fumiture, Fixtures and Equipment (6,580.00)	14-133-00	Fixed Assets>Medical Equipment	23,830.00	
14-137-01 Fixed Assel>Capital Lease>Copier 39,769.00 39,769.00 14-305-00 14-305-00 Fixed Assels>Sales Use Tax 1,447.00 1,447.00 1,447.00 15-131-00 Accum Depn>Euseshold Improvements 9,477.00) (9,9477.00) (21,920.00) (21,920.00) (21,920.00) (5-132-00 Accum Depn>Furniture, Fixtures and Equipment (6,580.00) (6,580.00) (6,580.00) (5-133-00 Accum Depn>Computer Hardware (18,025.00) (18,025.00) (18,025.00) (15-135-00 Accum Depn>Computer Software (3,552.00) (3,552.00) (18,055.00) (15-137-01 Accumulated Depn>Capital Lease>Copier (18,655.00) (18,655.00) (18,655.00) (18,055.0	14-134-00	Fixed Assets>Computer Hardware		
14-305-00	14-135-00	Fixed Assets>Computer Software	8,517.00	
15-131-00 Accum Depn>Leasehold Improvements (9,477.00) (9,477.00) 15-132-00 Accum Depn>Furniture, Fixtures and Equipment (21,920.00) (21,920.00) 15-133-00 Accum Depn>Medical Equipment (6,580.00) (6,580.00) 15-134-00 Accum Depn>Computer Hardware (18,025.00) (18,025.00) 15-135-00 Accum Depn>Computer Software (3,552.00) (3,552.00) 15-137-01 Accum Depn>Sales Use Tax (482.00) (482.00) 15-305-00 Accum Depn>Sales Use Tax (482.00) (482.00) 16-000-00 Goodwill 822,134.00 822,134.00 17-000-00 Deferred Financing Costs (26,643.00) (26,643.00) 19-265-00 Accumulated Amortization>Deferred Financing Costs (26,643.00) (22,258.60 19-265-00 Accumts Payable (2,225.849.00) (2,225.849.00) 21-149-00 Other Current Payables>Misc. PR Deduction (1,749.00) (1,749.00) 21-350-00 Other Current Payables>DTF RFMS (30.00) (30.00) 21-384-00 Other Current Payables>DTF RFMS (30.00)<	14-137-01	Fixed Asset>Capital Lease>Copier		
15-132-00 Accum Depn>Furniture, Fixtures and Equipment (21,920.00) (21,920.00) (5,580.00) (6,580.00) (6,580.00) (6,580.00) (6,580.00) (18,025.00) (15,025.00) (1	14-305-00		•	•
15-133-00 Accum Depn>Medical Equipment (6,580.00) (5,580.00) 15-134-00 Accum Depn>Computer Hardware (18,025.00) (3,552.00) 15-135-00 Accum Depn>Computer Software (3,552.00) (3,552.00) 15-137-01 Accum Depn>Capital Lease>Copier (18,655.00) (48,20) 15-305-00 Accum Depn>Sales Use Tax (482.00) (482.00) 16-000-00 Goodwill 822,134.00 822,134.00 17-000-00 Deferred Financing Costs 53,286.00 53,286.00 19-265-00 Accounts Payable (2,225,849.00) (2,225,849.00) 21-149-00 Other Current Payables>Misc. PR Deduction (1,749.00) (17,49.00) 21-350-00 Other Current Payables>Ness dident Funds (42,252.00) (42,252.00) 21-354-00 Other Current Payables>DTF RFMS (30.00) (30.00) 21-354-00 Other Current Payables>Drisability & Other Insurance (1,218.00) (1,218.00) 22-000-00 Note Payable>Tamkar (1,090.000.00) (1,090.000.00) 22-000-00 Accrued Expenses>PTO (132,800.00) (132,800.00) 24-000-00 Accrued Expenses>Tamka	15-131-00	· · · · · · · · · · · · · · · · · · ·		
15-134-00 Accum Depn>Computer Hardware (18,025.00) (18,025.00) (15-135-00 Accum Depn>Computer Software (3.552.00) (3.552.00) (3.552.00) (15-137-01 Accumulated Depn>Capital Lease>Copier (18,655.00) (18,655.00) (18,655.00) (18,055.00) (18,055.00) (18,055.00) (18,005.00) (18,005.00) (18,005.00) (18,005.00) (18,005.00) (19,000.00)		•		•
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	27-000-83	Due To/(From)>Twin Oaks Rehab and Nursing	4.00	4.00

27-00-87 Due Tor(From)>Frompeter 133 (027 00) (2 655 00)	Account	Description	ADJ JE Ref#	RJE FINAL
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27-000-89 Dus Tol(From)-Prospect (131,027.00) (131,027.00) (27-000-91 Dus Tol(From)-West-haven 17,488.00 2,999.00 2,999.00 2,999.00 2,999.00 2,7000-92 Dus Tol(From)-West-haven 26,689.00) (26,889.00) 2,7000-93 Dus Tol(From)-Medicare A (4,881.00) (4,681.	27-000-87	Due To/(From)>Torrington	(2.653.00)	(2.653.00)
27.009-91 Dur To/(From)-Waterbury 2.999.00 2.989.00 27.009-92 27.009-92 27.009-93 Dur To/(From)-Modicare A			• • • • • • • • • • • • • • • • • • • •	(131,027.00)
22.00.92	27-000-90	Due To/(From)>West Haven		•
27-102-00 Dur Tot/From/Pholdings	27-000-91	• •		•
27-192-00 Due Tol/From)-Medicare A		, , , ,		•
27-150-00 Due To/Firomyi-HMO		• • •		
27-111-00 Due To/Frompi-Medicaid 337,697.00 (3.436.00) (6.436.00) (6.436.00) (6.436.00) (6.436.00) (2.624.00) (2.6		, , ,	* * *	
27-112-00 Due ToffForm}imcome (6.436.00) (6.436.00)				• • • • • • • • • • • • • • • • • • • •
27:122-00 Due To/From)-Employee (2.624.00) 4.896.00 4.		•		
27.174.00 Due To/(From)>Other L&E 17.748.00 (51.355.00) (51.355.00) (51.355.00) (51.355.00) (51.355.00) (51.355.00) (51.355.00) (51.355.00) (51.355.00) (31.35		, - ,	(2,624.00)	(2.624.00)
27-190-00 Due To-Patient Spend Down	27-172-00	Due To/(From)>Vendor	4,896.00	
27.316.00 Due To((From))-Greenwich (49.00) 804.00 28.127.00 Due To((From)-Fainview Management 804.00 804.00 28.127.00 Due To-Old Owner 21.202.00 482.165.00 31.000.000 Partner's Equity>All Partners-Capital Draws 3.136.00 3.136.00 31.000.80 Partner's Equity>All Partners-Capital Draws 3.136.00 3.136.00 31.000.80 Partner's Equity>All Partners-Capital Draws 3.136.00 3.105.039.00 3.105.039.00 31.000.80 Room & Board Revenue-Medicare A Sequester 63.899.00 66.899.00 31.000.80 Room & Board Revenue-Private 63.899.00 68.899.00 31.000.80 Room & Board Revenue-Private 63.899.00 69.899.00 31.000.80 Room & Board Revenue-Medicare 7.000 7.000 7.000 31.000.00 Room & Board Revenue-Medicare B 7.000 7.000 7.000 7.000 31.1000.00 Room & Board Revenue-Medicare B 7.000 7.000 7.000 7.000 7.000 31.1000.00 Room & Board Revenue-Medicare B 7.000	27-174-00	, ,		
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29.127-00 Due To-Old Owner 21.202.00 30.000-0		, ,	* *	
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3-100-96 Partner's Equity-All Partner's Capital Draws 3.136.00 (3.105.039 00) 40-102-14 Room & Board Revenue-Medicare A (3.016.039 00) (3.010.039 00) 40-102-14 Room & Board Revenue-Medicare A>Sequester (8.369) (63.699 00) (63.690 00) (10.611 00)				
40-102-00 Room & Board Revenue>Medicare A 3,105,039.00 40-102-14 Room & Board Revenue>Medicare A>Sequester 48,374.00 48,374.00 636.699.00 (63.699.00 40-105-00 Room & Board Revenue>Finvate (63.899.00 (63.699.00 40-105-00 Room & Board Revenue>Finvate (33.899.00 (33.290.00 1.304.00			·	
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## 1015-00 Room & Board Revenue>HMO (146,115,00) (146,115,00) (1-16,115		Room & Board Revenue>Medicare A>Sequester	48,374.00	48,374.00
40-105-14 Room & Board Revenue>HMO>Sequester 1,364.00 1,364.00 40-109-00 Room & Board Revenue>Hospice (3.029.00) (3.029.00) (3.029.00) (3.029.00) (3.029.00) (40-111-73 Room & Board Revenue>Medicaid Bed Hold (63.810.00) (63.810.00) (63.810.00) (63.810.00) (40-111-73 Room & Board Revenue>Medicaid Bed Hold (63.810.00) (63.810.00) (63.810.00) (40-111-73 Room & Board Revenue>Medicaid Bed Hold (63.810.00) (63.810.00) (40-111-73 Room & Board Revenue>Medicaire A (193.831.00 193.831.00 193.831.00 (392.199.00) (392.199.00) (392.199.00) (392.199.00) (392.199.00 (392.199.00) (392.199.00 (392.199.00) (392.199.00) (392.199.00) (392.199.00 (392.199.00) (392.199.00) (392.199.00) (392.199.00) (392.199.00) (392.199.00) (392.199.00) (392.199.00) (392.0	40-104-00	Room & Board Revenue>Private	,	
## 40-109-00 Room & Board Revenue>Hospice (3,29,00) (3,229,00) (40-111-00 Room & Board Revenue>Medicaid (10,763,905,00) (10,763,905,00) (63,810,00) (63,810,00) (63,810,00) (63,810,00) (11,020,00) (40-105-00	Room & Board Revenue>HMO		•
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44-103-00 ST Revenue>Medicare B (129,449.00) (129,449.00) 44-103-01 ST Revenue>Medicare B>C/A 71,676.00 71,676.00 44-105-00 ST Revenue>HMO (5,497.00) (5,497.00) 44-105-01 ST Revenue>HMO>C/A 5,412.00 5,412.00 51-100-00 Other Rev>Miscellaneous (61.00) (61.00) 51-160-00 Other Rev>Interest (24.00) (24.00) 51-818-00 Other Rev>Medical Records (497.00) (497.00) 52-105-00 Revenue Adjustments>HMO (12.00) (12.00) 52-105-00 Revenue Adjustments>Medicaid (102,044.00) (102,044.00) 60-183-00 Nursing Expense>Supplies 179,676.00 179,676.00 60-184-00 Nursing Expense>Minor Equip & Supplies 523.00 523.00 60-204-00 Nursing Expense>Training & Education 1,965.00 356.00 60-205-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 60-206-00 Nursing Expense>Clinical Services>Wages 12,500.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00				•
44-103-01 ST Revenue>Medicare B>C/A 71,676.00 71,676.00 44-105-00 ST Revenue>HMO (5,497.00) (5.497.00) 44-105-01 ST Revenue>HMO>C/A 5,412.00 5,412.00 51-100-00 Other Rev>Miscellaneous (61.00) (61.00) 51-160-00 Other Rev>Interest (24.00) (24.00) 51-818-00 Other Rev>Medical Records (497.00) (497.00) 52-105-00 Revenue Adjustments>HMO (12.00) (12.00) 52-111-00 Revenue Adjustments>Medicaid (102.044.00) (102.044.00) 60-183-00 Nursing Expense>Suninor Equip & Supplies 179,676.00 179,676.00 60-184-00 Nursing Expense>Minor Equip & Supplies 523.00 523.00 60-204-00 Nursing Expense>Training & Education 1,965.00 1,965.00 60-205-00 Nursing Expense>Sanitation & Incineration 356.00 9,353.00 60-206-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 9,353.00 60-206-80 Nursing Expense>Repairs & Maint 2,275.00 2,275.00				
44-105-00 ST Revenue>HMO (5.497.00) (5.497.00) 44-105-01 ST Revenue>HMO>C/A 5,412.00 5,412.00 51-100-00 Other Rev>Miscellaneous (61.00) (61.00) 51-160-00 Other Rev>Interest (24.00) (24.00) 51-818-00 Other Rev>Medical Records (497.00) (497.00) 52-105-00 Revenue Adjustments>HMO (12.00) (12.00) 52-111-00 Revenue Adjustments>Medicaid (102.044.00) (102.044.00) 60-183-00 Nursing Expense>Supplies 179,676.00 179,676.00 60-184-00 Nursing Expense>Minor Equip & Supplies 523.00 523.00 60-204-00 Nursing Expense>Training & Education 1,965.00 1,965.00 60-205-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 9,353.00 60-206-00 Nursing Expense>Clinical Services>Wages 12,500.00 RJE - 1 (9,000.00) 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00		- 1 1 1 2 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1		
44-105-01 ST Revenue>HMO>C/A 5,412.00 5,412.00 51-100-00 Other Rev>Miscellaneous (61.00) (61.00) 51-160-00 Other Rev>Interest (24.00) (24.00) 51-818-00 Other Rev>Medical Records (497.00) (497.00) 52-105-00 Revenue Adjustments>HMO (12.00) (12.00) 52-111-00 Revenue Adjustments>Medicaid (102,044.00) (102,044.00) 60-183-00 Nursing Expense>Supplies 179,676.00 179,676.00 60-184-00 Nursing Expense>Minor Equip & Supplies 523.00 523.00 60-204-00 Nursing Expense>Training & Education 1,965.00 1,965.00 60-205-00 Nursing Expense>Sanitation & Incineration 356.00 356.00 60-206-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 9,353.00 60-206-80 Nursing Expense>Clinical Services>Wages 12,500.00 12,500.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00				
51-100-00 Other Rev>Miscellaneous (61.00) (61.00) 51-160-00 Other Rev>Interest (24.00) (24.00) 51-818-00 Other Rev>Medical Records (497.00) (497.00) 52-105-00 Revenue Adjustments>HMO (12.00) (12.00) 52-111-00 Revenue Adjustments>Medicaid (102.044.00) (102.044.00) 60-183-00 Nursing Expense>Supplies 179,676.00 179,676.00 60-184-00 Nursing Expense>Minor Equip & Supplies 523.00 523.00 60-204-00 Nursing Expense>Training & Education 1,965.00 1,965.00 60-205-00 Nursing Expense>Sanitation & Incineration 356.00 356.00 60-206-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 9,353.00 60-206-80 Nursing Expense>Clinical Services>Wages 12,500.00 12,500.00 2,275.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00 2,275.00			•	
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52-105-00 Revenue Adjustments>HMO (12.00) (12.00) 52-105-00 Revenue Adjustments>Medicaid (102,044.00) (102,044.00) 60-183-00 Nursing Expense>Supplies 179,676.00 179,676.00 60-184-00 Nursing Expense>Minor Equip & Supplies 523.00 523.00 60-204-00 Nursing Expense>Training & Education 1,965.00 1,965.00 60-205-00 Nursing Expense>Sanitation & Incineration 356.00 356.00 60-206-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 9,353.00 60-206-80 Nursing Expense>Clinical Services>Wages 12,500.00 12,500.00 2,275.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00 2,275.00		Other Rev>Interest	(24.00)	(24.00)
52-111-00 Revenue Adjustments>Medicaid (102,044,00) (102,044,00) 60-183-00 Nursing Expense>Supplies 179,676.00 179,676.00 60-184-00 Nursing Expense>Minor Equip & Supplies 523.00 523.00 60-204-00 Nursing Expense>Training & Education 1,965.00 1,965.00 60-205-00 Nursing Expense>Sanitation & Incineration 356.00 356.00 60-206-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 9,353.00 60-206-80 Nursing Expense>Clinical Services>Wages 12,500.00 12,500.00 2,275.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00 2,275.00			` ,	
60-183-00 Nursing Expense>Supplies 179,676.00 179,676.00 60-184-00 Nursing Expense>Minor Equip & Supplies 523.00 523.00 60-204-00 Nursing Expense>Training & Education 1,965.00 1,965.00 60-205-00 Nursing Expense>Sanitation & Incineration 356.00 356.00 60-206-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 9,353.00 60-206-80 Nursing Expense>Clinical Services>Wages 12,500.00 12,500.00 2,275.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00 2,275.00			The state of the s	
60-184-00 Nursing Expense>Minor Equip & Supplies 523.00 523.00 60-204-00 Nursing Expense>Training & Education 1,965.00 1,965.00 60-205-00 Nursing Expense>Sanitation & Incineration 356.00 356.00 60-206-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 60-206-80 Nursing Expense>Clinical Services>Wages 12,500.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00		•	,	
60-204-00 Nursing Expense>Training & Education 1,965.00 1,965.00 356.00 60-205-00 Nursing Expense>Sanitation & Incineration 356.00 (9,000.00) 9,353.00 RJE - 1 (9,000.00) 60-206-80 Nursing Expense>Clinical Services 12,500.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00				
60-205-00 Nursing Expense>Sanitation & Incineration 356.00 356.00 60-206-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 60-206-80 Nursing Expense>Clinical Services>Wages 12,500.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00				
60-206-00 Nursing Expense>Clinical Services 18,353.00 (9,000.00) 9,353.00 60-206-80 Nursing Expense>Clinical Services>Wages 12,500.00 12,500.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00		- · · · · · · · · · · · · · · · · · · ·		
RJE - 1 (9,000.00) 60-206-80 Nursing Expense>Clinical Services>Wages 12,500.00 12,500.00 60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00		• •		
60-207-00 Nursing Expense>Repairs & Maint 2,275.00 2,275.00	00 200 00			
	60-206-80			
60-208-00 Nursing Expense>Equip-Rental 62,869.00 62,869.00				
	60-208-00	Nursing Expense>Equip-Rental	62,869.00	62,869.00

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
60-213-00	Nursing Expense>Transportation	12,091.00	,,,	(12,091.00)	0.00
			RJE - 5	(12,091.00)	
60-213-04	Nursing Expense>Transportation>Allowable	91.00			91.00
60-230-00	Nursing Expense>Data Processing	14,469.00			14,469.00
60-801-80	Nursing Expense>CNA>Wages	2,169,302.00			2,169,302.00
60-801-92	Nursing Expense>CNA>PTO Accrual	46,599.00			46,599.00 1,856,896.00
60-805-80	Nursing Expenses LPN>Wages	1,856,896.00 34,017.00			34,017.00
60-805-92 60-808 - 80	Nursing Expense>LPN>PTO Accrual Nursing Expense>RN>Wages	145,812.00			145,812.00
60-808-92	Nursing Expense>RN>PTO Accrual	868.00			868.00
60-809-80	Nursing Expense>RN Supervisor>Wages	389,278.00			389,278.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	4,798.00			4,798.00
61-750-00	Nursing Admin Expense>Medical Director	36,000.00			36,000.00
61-811-80	Nursing Admin Expense>Director>Wages	97,910.00			97,910.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	78,199.00			78,199.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	28,894.00			28,894.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	471.00			471.00 256,379.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	256,379.00 3,228.00			3,228.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual Nursing Admin Expense>Medical Records>Wages	37,211.00			37,211.00
61-818-80 61-818-92	Nursing Admin Expense>Medical Records>VVages Nursing Admin Expense>Medical Records>PTO Accrual	336.00			336.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,606.00			71,606.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	33,931.00			33,931.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	80,619.00			80,619.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	1,008.00			1,008.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	34,556.00			34,556.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	820.00			820.00
61-880-00	Nursing Admin Expense>Payroll Taxes	471,218.00			471,218.00
61-881-00	Nursing Admin Expense>Workers Comp	234,025.00 62,419.00			234,025.00 62,419.00
61-882-00	Nursing Admin Expense> Health Insurance	1,311,575.00		(1,311,575.00)	0.00
61-883-00	Nursing Admin Expense>Other Benefits	1,511,575.00	RJE - 3	(1,311,575.00)	0.00
62-000-00	Pharmacy Expense	7,906.00		(1,2 11,27 111 1)	7,906.00
62-145-00	Pharmacy Expense>RX	241,017.00			241,017.00
62-222-00	Pharmacy Expense>OTC	7,764.00			7,764.00
62-700-00	Pharmacy Expense>Contracted Service	16,259.00			16,259.00
64-223-00	Other Ancillary Expense>Oxygen	5,706.00			5,706.00
64-224-00	Other Ancillary Expense>Lab	22,791.00			22,791.00
64-225-00	Other Ancillary Expense>Radiology	6,114.00			6,114.00 347,319.00
65-000-00	PT Expense	347,319.00 249,532.00			249,532.00
66-000-00	OT Expense	86,466.00			86,466.00
67-000-00 69-811 - 80	ST Expense Social Services Expense>Director>Wages	45,992.00			45,992.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,396.00			1,396.00
69-830-80	Social Services Expense>Assistant>Wages	24,335.00			24,335.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	352.00			352.00
69-880-00	Social Services Expense>Payroll Taxes	6,273.00			6,273.00
69-881-00	Social Services Expense>Workers Comp	3,159.00			3,159.00
69-882-00	Social Services Expense>Health Insurance	818.00		(47.047.00)	818.00
69-883-00	Social Services Expense>Other Benefits	17,647.00		(17,647.00)	0.00
70 477 66	Dietory Europeas Cumplements	38,049.00	RJE - 3	(17,647.00)	38,049.00
70-177-00	Dietary Expense>Supplements	256,765.00			256,765.00
70-178-00 70-183-00	Dietary Expense>Food Dietary Expense>Supplies	18,231.00			18,231.00
70-183-00	Dietary Expense-Supplies Dietary Expense-Repairs & Maint	871.00			871.00
70-811-80	Dietary Expense>Director>Wages	48,579.00			48,579.00
70-811-92	Dietary Expense>Director>PTO Accrual	1,394.00			1,394.00
70-831-80	Dietary Expense>Aide>Wages	319,125.00			319,125.00
70-831-92	Dietary Expense>Aide>PTO Accrual	7,113.00			7,113.00
70-832-80	Dietary Expense>Cook>Wages	111,565.00			111,565.00
70-832-92	Dietary Expense Cook PTO Accrual	5,559.00 74,789.00			5,559.00 74,789.00
70-833-80 70-833-92	Dietary Expense>Dietician>Wages Dietary Expense>Dietician>PTO Accrual	74,789.00 203.00			203.00
10-033-82	Dictary Expenses Dictionalist TO According	200.00			200.00

Account	Description	ADJ	JE Ref#	RJE	FINAL
Account	Description	9/30/2018	02 1101 11	1.02	9/30/2018
70-880-00	Dietary Expense>Payroll Taxes	49,641.00			49,641.00
70-880-00	Dietary Expense>Workers Comp	24,683.00			24,683.00
70-882-00	Dietary Expense-Health Insurance	6,385.00			6,385.00
70-883-00	Dietary Expense>Other Benefits	137,473.00		(137,473.00)	0.00
	•		RJE - 3	(137.473.00)	
71-178-00	Activity Expense>Food	486.00			486.00
71-183-00	Activity Expense>Supplies	414.00			414.00
71-202-00	Activity Expense>Resident Missing Items	215.00			215.00
71-700-00	Activity Expense>Contracted Service	1,605.00			1,605.00
71-811-80	Activity Expense>Director>Wages	46,181.00			46,181.00 952.00
71-811-92	Activity Expense>Director>PTO Accrual	952.00 54,223.00			54,223.00
71-831-80	Activity Expense>Aide>Wages Activity Expense>Aide>PTO Accrual	1,545.00			1,545.00
71-831-92 71-880-00	Activity Expense>Payroll Taxes	9,000.00			9,000.00
71-880-00	Activity Expense>Workers Comp	4,475.00			4,475.00
71-882-00	Activity Expense>Health Insurance	1,185.00			1,185.00
71-883-00	Activity Expense>Other Benefits	25,032.00		(25,032.00)	0.00
			RJE - 3	(25,032.00)	
72-183-00	Housekeeping Expense>Supplies	45,654.00			45,654.00
72-811-80	Housekeeping Expense>Director>Wages	41,185.00			41,185.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	673.00			673.00
72-831-80	Housekeeping Expense>Aide>Wages	324,091.00			324,091.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	9,149.00			9,149.00
73-183-00	Laundry Expense>Supplies	10,781.00			10,781.00 100,904.00
73-831-80	Laundry Expense Aide Nages	100,904.00 3,881.00			3,881.00
73-831-92	Laundry Expense>Aide>PTO Accrual Housekeeping & Laundry Expense>Payroll Taxes	42,079.00			42,079.00
74-880-00 74-881-00	Housekeeping & Laundry Expense>Workers Comp	21,034.00			21,034.00
74-882-00	Housekeeping & Laundry Expense>Workers Comp Housekeeping & Laundry Expense>Health Insurance	5,703.00			5,703.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	116,926.00		(116,926.00)	0.00
	,, ,, ,		RJE - 3	(116,926.00)	
75-183-00	Maintenance Expense>Supplies	12,776.00			12,776.00
75-205-00	Maintenance Expense>Sanitation & Incineration	30,538.00			30,538.00
75-207-00	Maintenance Expense>Repairs & Maint	21,138.00			21,138.00
75-217-00	Maintenance Expense>Extermination	2,493.00			2,493.00
75-218-00	Maintenance Expense>Snow Removal	11,568.00			11,568.00
75-219-00	Maintenance Expense>Landscaping	10,013.00 6,425.00			10,013.00 6,425.00
75-220-00	Maintenance Expense>Fire Drill	36,406.00			36,406.00
75-700-00 75-811-80	Maintenance Expense>Contracted Service Maintenance Expense>Director>Wages	45,700.00			45,700.00
75-811-92	Maintenance Expense>Director>PTO Accrual	171.00			171.00
75-829-80	Maintenance Expense>Staff>Wages	97,583.00			97,583.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	5,501.00			5,501.00
75-838-80	Maintenance Expense>Security Desk>Wages	37,052.00			37,052.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	1,367.00			1,367.00
75-880-00	Maintenance Expense>Payroll Taxes	16,418.00			16,418.00
75-881-00	Maintenance Expense>Workers Comp	8,281.00			8,281.00
75-882-00	Maintenance Expense>Health Insurance	2,308.00		(45 700 00)	2,308.00
75-883-00	Maintenance Expense>Other Benefits	45,783.00	ם וב	(45,783.00) (45,783.00)	0.00
76 007 00	Littlibu Evnonno Can	23,638.00	RJE - 3	(45,765.00)	23,638.00
76-227-00	Utility Expense>Gas Utility Expense>Electric	241,420.00			241,420.00
76-228-00 76-229-00	Utility Expense>Water/Sewer	78,952.00			78,952.00
80-101-00	Admin Expense>Provider Tax	906,970.00			906,970.00
80-142-00	Admin Expense>User Fee	152.00			152.00
80-162-00	Admin Expense>Insurance - General Liability & Other	80,067.00			80,067.00
80-163-00	Admin Expense>Insurance - EPLI	2,979.00			2,979.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	8,182.00			8,182.00
80-183-00	Admin Expense>Supplies	14,779.00			14,779.00
80-208-00	Admin Expense>Equip-Rental	1,209.00 2,341.00			1,209.00 2,341.00
80-209-00 80-210-00	Admin Expense>Postage Admin Expense>Internet	2,341.00			2,100.00
00-210-00	Admin Expenses internet	2,100.00			2,,00.00

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Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
80-230-00	Admin Expense>Data Processing	77,908.00			77,908.00
	Admin Expense>Telephone	16,493.00		(3,426.00)	13,067.00
	·		RJE - 2	(3,426.00)	
80-232-00	Admin Expense>Cable TV	9,773.00			9,773.00
80-233-00	Admin Expense>Seminars	348.00			348.00
80-234-00	Admin Expense>Licenses	780.00			780.00
80-235-00	Admin Expense>Dues & Subscriptions	513.00		(150.00)	363.00
		0.040.00	RJE - 6	(150.00)	0.240.00
80-236-00	Admin Expense>Travel	8,2 4 8.00 5,690.00			8,248.00 5,690.00
80-236-04	Admin Expense>Travel>Allowable	57,369.00		1,928.00	59,297.00
80-238-00	Admin Expense>Legal Fees	37,309.00	RJE - 7	1,928.00	00,201.00
80-239-00	Admin Expense>Accounting Fees	75,787.00	1102 .	(56,400.00)	19,387.00
00-233-00	Admin Expenses Accounting 1 ces	70,707.00	RJE - 4	(56,400.00)	,
80-240-00	Admin Expense>Professional Fees	134,913.00		54,472.00	189,385.00
55 2 15 55			RJE - 4	56,400.00	
			RJE - 7	(1,928.00)	
80-242-00	Admin Expense>Fines, Penalties & Settlements	(589.00)			(589.00)
80-243-00	Admin Expense>Late Fees	13,535.00			13,535.00
80-244-00	Admin Expense>Bank Fees	66,535.00			66,535.00
80-246-00	Admin Expense>Donations/Charity	303.00			303.00
80-247-00	Admin Expense>Corporate Tax	460.00			460.00
80-249-00	Admin Expense>Recruiting	5,387.00			5,387.00 22,795.00
80-250-00	Admin Expense>Marketing & Advertising	22,795.00			25,940.00
80-251-00	Admin Expense>Bad Debt	25,940.00 26,064.00			26,064.00
80-700-00	Admin Expense>Contracted Service	132,798.00			132,798.00
80-811-80	Admin Expense>Director>Wages	22,417.00			22,417.00
80-812-80 80-839-80	Admin Expense>Assistant Director>Wages Admin Expense>Admissions>Wages	64,754.00			64,754.00
80-839-92	Admin Expense>Admissions>PTO Accrual	447.00			447.00
80-840-80	Admin Expense>Plusiness Office>Wages	98,217.00			98,217.00
80-840-92	Admin Expense>Business Office>PTO Accrual	951.00			951.00
80-842-80	Admin Expense>Marketing>Wages	34,756.00			34,756.00
80-880-00	Admin Expense>Payroll Taxes	31,111.00			31,111.00
80-881-00	Admin Expense>Workers Comp	15,190.00			15,190.00
80-882-00	Admin Expense>Health Insurance	3,892.00			3,892.00
80-883-00	Admin Expense>Other Benefits	86,468.00		(86,468.00)	0.00
			RJE - 3	(86.468.00)	54 444 00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	ם וד	54,141.00	54,141.00
	E I D SI E Delement Obselve	0.00	RJE - 3	54,141.00 2,313.00	2,313.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	RJE - 3	2,313.00	2,313.00
05 055 70	Franksias Panelita Evnances Panelians Union	0.00	KJE - J	428,989.00	428,989.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00	RJE - 3	428,989.00	120,000.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00	1102 0	1,213,311.00	1,213,311.00
03-200-19	Employee Beliefits Expenses vventures emon	2.43	RJE - 3	1,213,311.00	
91-121-00	Property Expense>Rent	352,955.00			352,955.00
91-161-00	Property Expense>RE Taxes	113,504.00			113,504.00
91-261-00	Property Expense>Personal Prop Taxes	1,294.00			1,294.00
92-000-00	Depreciation Expense	36,735.00			36,735.00
93-000-00	Amortization Expense	10,657.00			10,657.00
94-000-00	Interest Expense	129,746.00			129,746.00
Marcum 101	Dentist	0.00		9,000.00	9,000.00
			RJE - 1	9,000.00	0.406.00
Marcum 102	Cell Phone	0.00	5.15.0	3,426.00	3,426.00
		0.00	RJE - 2	3,426.00	31,000.00
Marcum 107	Discriminatory Bonus	0.00	ם וב	31,000.00	\$1,000.00
Manager 400	Employee Food	0.00	RJE - 3	31,000.00 2,388.00	2,388.00
Marcum 108	Employee Food	0.00	RJE - 3	2,388.00	2,000.00
Marcum 109	Employee Relations	0.00		5,962.00	5,962.00
Marculli 109	Employee Relations	5.00	RJE - 3	5,962.00	-1002.30
Marcum 110	Holiday Party	0.00		2,800.00	2,800.00
marsam 110					

Account	Description	ADJ	JE Ref#	RJE	FINAL	
		9/30/2018			9/30/2018	
			RJE - 3	2,800.00		
Marcum 112 Ambulance		0.00		12,091.00	12,091.00	
			RJE - 5	12,091.00		
Marcum 113 Subscriptions		0.00		150.00	150.00	
			RJE - 6	150.00		
Total		0.00		0.00	0.00	
Net (Income)	Loss	0.00		0.00	0.00	

Client: Regal Care Management

Engagement: Medicaid - RegalCare at New Haven, LLC
Period Ending: 9/30/2018

 Period Ending:
 9/30/2018

 Trial Balance:
 A.01 - TB-CCNH

 Workpaper:
 A.03 - Grouping Rep.

Trial Balance:	A.01 - TB-CCNH				
Workpaper:	A.03 - Grouping Report				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018		9/30/2018	9/30/2018
Group : [10-A]	Salaries and Wages				•
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	132,798.00		0.00	132,798.00
Subtotal [2]	Administrators	132,798.00		0.00	132,798.00
	-				
Subgroup : [3]	Assistant Administrator				
80-812-80	Admin Expense>Assistant Director>Wages	22,417.00		0.00	22,417.00
Subtotal [3]	Assistant Administrator	22,417.00		0.00	22,417.00
Junioidi [o]	Applotant Administrator				
Subarous : [4]	Other Administrative Salaries				
Subgroup : [4]	Maintenance Expense>Security Desk>Wages	37,052.00		0.00	37,052.00
75-838-80		•		0.00	1,367.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	1,367.00		0.00	98,217.00
80-840-80	Admin Expense>Business Office>Wages	98,217.00			
80-840-92	Admin Expense>Business Office>PTO Accrual	951.00		0.00	951.00
Subtotal [4]	Other Administrative Salaries	137,587.00		0.00	137,587.00
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	74,789.00		0.00	74,789.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	203.00		0.00	203.00
Subtotal [5A]	Head Dietitian	74,992.00		0.00	74,992.00
• •	·				
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	48,579.00		0.00	48,579.00
70-811-92	Dietary Expense>Director>PTO Accrual	1,394.00		0.00	1,394.00
Subtotal [5B]	Food Service Supervisor	49,973.00		0.00	49,973.00
Subtotal [UD]	1 000 0011100 Galpaintoon				
Subaraua : (EC)	Dietary Workers				
Subgroup : [5C]	•	319,125.00		0.00	319,125.00
70-831-80	Dietary Expense>Aide>Wages	7,113.00		0.00	7,113.00
70-831-92	Dietary Expense>Aide>PTO Accrual	*		0.00	111,565.00
70-832-80	Dietary Expense>Cook>Wages	111,565.00			
70-832-92	Dietary Expense>Cook>PTO Accrual	5,559.00	_	0.00	5,559.00
Subtotal [5C]	Dietary Workers	443,362.00	_	0.00	443,362.00
Subgroup : [6A]	Head Housekeeper				
72-811-80	Housekeeping Expense>Director>Wages	41,185.00		0.00	41,185.00
72-811 -9 2	Housekeeping Expense>Director>PTO Accrual	673.00		0.00_	673.00
Subtotal [6A]	Head Housekeeper	41,858.00		0.00	41,858.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	324,091.00		0.00	324,091.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	9,149.00		0.00	9,149.00
Subtotal [6B]	Other Housekeeping Workers	333,240.00		0.00	333,240.00
ountoin ton)	3		_		
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	45,700.00		0.00	45,700.00
	Maintenance Expense>Director>PTO Accrual	171.00		0.00	171.00
75-811-92		45,871.00		0.00	45,871.00
Subtotal [7A]	Engineer or Chief of Maintenance	45,071.00		0.00	40,011.00
	Other Melaterana Wardens				
Subgroup : [7B]	Other Maintenance Workers	07 500 00		0.00	97.583.00
75-829-80	Maintenance Expense>Staff>Wages	97,583.00			· ·
75-829-92	Maintenance Expense>Staff>PTO Accrual	5,501.00		0.00	5,501.00
Subtotal [7B]	Other Maintenance Workers	103,084.00		0.00	103,084.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	100,904.00		0.00	100,904.00
73-831-92	Laundry Expense>Aide>PTO Accrual	3,881.00	_	0.00	3,881.00
Subtotal [8B]	Other Laundry Workers	104,785.00	_	0.00	104,785.00
			_		
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	97,910.00		0.00	97,910.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	78,199.00		0.00	78,199.00
Subtotal [12A]	Director of Nurses/Assistant Director	176,109.00	-	0.00	176,109.00
2 []	- · · · · · · · · · · · · · · · · · · ·		_		
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	145,812.00		0.00	145,812.00
30 000 00	reading supplied that traged			=:==	.,

60-808-92	Nursing Expense>RN>PTO Accrual	868.00		0.00	868.00
60-809-80	Nursing Expense>RN Supervisor>Wages	389,278.00		0.00	389,278.00
	Nursing Expense>RN Supervisor>PTO Accrual	4,798.00		0.00	4,798.00
60-809-92				0.00	540,756.00
Subtotal [12B1]	RNs - Direct Care	540,756.00		0.00	340,736.00
Subgroup : [12B2]	RNs - Administrative				
61-814-80	Nursing Admin Expense>Central Supply>Wages	28,894.00		0.00	28,894.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	471.00		0.00	471.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	256,379.00		0.00	256,379.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	3,228.00		0.00	3,228.00
	- · · · · · · · · · · · · · · · · · · ·	•		0.00	71,606.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,606.00			33,931.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	33,931.00		0.00	
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	80,619.00		0.00	80,619.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accru	1,008.00		0.00	1,008.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	34,556.00		0.00	34,556.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	820.00		0.00	820.00
	RNs - Administrative	511,512.00		0.00	511,512.00
Subtotal [12B2]	KNS - Addininstrative	311,012.00			
Subgroup : [12C1]	LPNs - Direct Care				4 050 000 00
60-805-80	Nursing Expense>LPN>Wages	1,856,896.00		0.00	1,856,896.00
60-805-92	Nursing Expense>LPN>PTO Accrual	34,017.00		0.00	34,017.00
Subtotal [12C1]	LPNs - Direct Care	1,890,913.00		0.00	1,890,913.00
• •	•				
Subgroup : [12D]	Aides and Attendants				
		2,169,302.00		0.00	2,169,302.00
60-801-80	Nursing Expense>CNA>Wages			0.00	46,599.00
60-801-92	Nursing Expense>CNA>PTO Accrual	46,599.00			
Subtotal [12D]	Aides and Attendants	2,215,901.00		0.00	2,215,901.00
Subgroup : [12H]	Recreation Workers				
71-811-80	Activity Expense>Director>Wages	46,181.00		0.00	46,181.00
	Activity Expense>Director>PTO Accrual	952.00		0.00	952.00
71-811-92		54,223.00		0.00	54,223.00
71-831-80	Activity Expense>Aide>Wages				
71-831-92	Activity Expense>Aide>PTO Accrual	1,545.00		0.00	1,545.00
Subtotal [12H]	Recreation Workers	102,901.00		0.00	102,901.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	45,992.00		0.00	45,992.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,396.00		0.00	1,396.00
	•	24,335.00		0.00	24,335.00
69-830-80	Social Services Expense>Assistant>Wages				
69-830-92	Social Services Expense>Assistant>PTO Accrual	352.00		0.00	352.00
Subtotal [12M]	Social Workers/Case Management	72,075.00		0.00	72,075.00
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	34,756.00		0.00	34,756.00
Subtotal [12N]	Marketing	34,756.00		0.00	34,756.00
Subtotal [12/4]	Markoting				
	.				
Subgroup : [120]	Other			0.00	12,500.00
60-206-80	Nursing Expense>Clinical Services>Wages	12,500.00		0.00	
61-818-80	Nursing Admin Expense>Medical Records>Wages	37,211.00		0.00	37,211.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	336.00		0.00	336.00
80-839-80	Admin Expense>Admissions>Wages	64,754.00		0.00	64,754.00
80-839-92	Admin Expense>Admissions>PTO Accrual	447.00		0.00	447.00
	Other	115,248.00		0.00	115,248.00
Subtotal [120]	Other				
	6.1.1	7 150 139 00		0.00	7,150,138.00
Total [10-A]	Salaries and Wages	7,150,138.00		0.00	7,100,100.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
Marcum 101	Dentist	0.00		9,000.00	9,000.00
Wardan To 1	D 57 (110)		RJE - 1	9,000.00	
0.1.1.1.1.707	Destina	0.00		9,000.00	9,000.00
Subtotal [2]	Dentist				
Subgroup : [3]	Pharmacist				40.050.00
62-700-00	Pharmacy Expense>Contracted Service	16,259.00		0.00	16,259.00
Subtotal [3]	Pharmacist	16,259.00		0.00	16,259.00
•					
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	347,319.00		0.00	347,319.00
	·	347,319.00		0.00	347,319.00
Subtotal [5A]	PT - Resident Care	347,319.00		0.00	
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	36,000.00		0.00	36,000.00
		00 000 00		0.00	36,000.00
Subtotal [8A]	Medical Director	36,000.00		0.00	30,000.00

0	CT Paridant Com				
Subgroup : [9A] 67-000-00	ST - Resident Care	86,466.00		0.00	86,466.00
Subtotal [9A]	ST Expense ST - Resident Care	86,466.00		0.00	86,466.00
Subtotal [aA]	31 - Resident Gard				
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	249,532.00		0.00	249,532.00
Subtotal [10A]	OT - Resident Care	249,532.00		0.00	249,532.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	18,353.00		(9,000.00)	9,353.00
			RJE - 1	(9,000.00)	
Subtotal [12]	Other	18,353.00		(9,000.00)	9,353.00
					750,000,00
Total [13-B]	Professional Fees	753,929.00		0.00	753,929.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation	224 025 00		0.00	234,025.00
61-881-00	Nursing Admin Expense>Workers Comp	234,025.00		0.00	3,159.00
69-881-00	Social Services Expense>Workers Comp	3,159.00			
70-881-00	Dietary Expense>Workers Comp	24,683.00		0.00	24,683.00
71-881-00	Activity Expense>Workers Comp	4,475.00		0.00	4,475.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	21,034.00		0.00	21,034.00
75-881-00	Maintenance Expense>Workers Comp	8,281.00		0.00	8,281.00
80-881-00	Admin Expense>Workers Comp	15,190.00		0.00	15,190.00
Subtotal [1A1]	Workmen's Compensation	310,847.00		0.00	310,847.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	471,218.00		0.00	471,218.00
69-880-00	Social Services Expense>Payroll Taxes	6,273.00		0.00	6,273.00
70-880-00	Dietary Expense>Payroll Taxes	49,641.00		0.00	49,641.00
71-880-00	Activity Expense>Payroll Taxes	9,000.00		0.00	9,000.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	42,079.00		0.00	42,079.00
	Maintenance Expense>Payroll Taxes	16,418.00		0.00	16,418.00
75-880-00	• •	31,111.00		0.00	31,111.00
80-880-00	Admin Expense>Payroll Taxes	625,740.00		0.00	625,740.00
Subtotal [1A4]	Social Security (FICA)	020,140.00			
Cb	Haalth Ingurance				
Subgroup : [1A5]	Health Insurance	62,419.00		0.00	62,419.00
61-882-00	Nursing Admin Expense>Health Insurance	•		0.00	818.00
69-882-00	Social Services Expense>Health Insurance	818.00			6,385.00
70-882-00	Dietary Expense>Health Insurance	6,385.00		0.00	
71-882-00	Activity Expense>Health Insurance	1,185.00		0.00	1,185.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	5,703.00		0.00	5,703.00
75-882-00	Maintenance Expense>Health Insurance	2,308.00		0.00	2,308.00
80-882-00	Admin Expense>Health Insurance	3,892.00		0.00	3,892.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		1,213,311.00	1,213,311.00
			RJE - 3	1,213,311.00	
Subtotal [1A5]	Health Insurance	82,710.00		1,213,311.00	1,296,021.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Union	0.00		428,989.00	428,989.00
Subtotal [1A7]	Pensions	0.00		428,989.00	428,989.00
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	1,311,575.00		(1,311,575.00)	0.00
69-883-00	Social Services Expense>Other Benefits	17,647.00		(17,647.00)	0.00
70-883-00	Dietary Expense>Other Benefits	137,473.00		(137,473.00)	0.00
71-883-00	Activity Expense>Other Benefits	25,032.00		(25,032.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	116,926.00		(116,926.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	45,783.00		(45,783.00)	0.00
80-883-00	Admin Expense>Other Benefits	86,468.00		(86,468.00)	0.00
	Employee Benefits Expense>Training Fund>Union	0.00		54,141.00	54,141.00
85-200-79	Employee Benefits Expenses fraining Fands Officin	0.00	RJE - 3	54,141.00	
05.045.00	Earland Basilia Francis Basilian and Charles	0.00	NOL - O	2,313.00	2,313.00
85-245-00	Employee Benefits Expense>Background Checks	0.00	RJE - 3	2,313.00	2,510.00
Cultural F4 5 CT	Other	1,740,904.00	1/35 - 3	(1,684,450.00)	56,454.00
Subtotal [1A9]	Other	1,740,804.00		(1,004,400.00)	
Subgroup : (40)	Bad Debts				
Subgroup : [1C]		25,940.00		0.00	25,940.00
80-251-00 Subsect (4C)	Admin Expense>Bad Debt	25,940.00		0.00	25,940.00
Subtotal [1C]	Bad Debts	23,540.00		0.00	30,0-10.00
Cubaras - 1453	Accounting and Auditing				
Subgroup : [1D]	Accounting and Auditing	75,787.00		(56,400.00)	19,387.00
80-239-00	Admin Expense>Accounting Fees	13,767.00		(50,400.00)	19,507.00

Subtotal [1D]	Accounting and Auditing	75,787.00	RJE - 4	(56,400.00) (56,400.00)	19,387.00
Subtotal [10]	Accounting and Adolang	10,101.00	-	(00)100.007	
Subgroup : [1E] 80-238-00	Legal Admin Expense>Legal Fees	57,369.00		1,928.00	59,297.00
Subtotal [1E]	Legal	57,369.00	RJE - 7 -	1,928.00 1,928.00	59,297.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	14,779.00		0.00	14,779.00
80-208-00	Admin Expense>Equip-Rental Office Supplies	1,209.00 15,988.00	-	0.00	1,209.00 15,988.00
Subtotal [1G]	Office Supplies	10,300.00	•		
Subgroup : [1H1]	Telephone and Telegraph	40 400 00		(2, 426,00)	13.067.00
80-231-00 Subtotal [1H1]	Admin Expense>Telephone Telephone and Telegraph	16,493.00 16,493.00	-	(3,426.00)	13,067.00 13,067.00
Oubtotal (1111)	Total and Total and		•	<u>.</u>	
Subgroup : [1H2]	Cellular Phones and Beepers	0.00		3,426.00	3,426.00
Marcum 102 Subtotal [1H2]	Cell Phone Cellular Phones and Beepers	0.00	•	3,426.00	3,426.00
• • • • • • • • • • • • • • • • • • • •	•		•		
Subgroup : [1J] 80-247-00	Corporation Business Taxes Admin Expense>Corporate Tax	460.00		0.00	460.00
Subtotal [1J]	Corporation Business Taxes	460.00		0.00	460.00
• •	·				
Subgroup : [1K3] 80-101-00	Resident Day User Fee Admin Expense>Provider Tax	906,970.00		0.00	906,970.00
Subtotal [1K3]	Resident Day User Fee	906,970.00	•	0.00	906,970.00
	E Charles the Catalan	3,859,208.00		(96,622.00)	3,762,586.00
Total [15]	Expenditures Other than Salaries	3,859,208.00	į	(50,022.00)	3,702,000.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. ar	nd General			
Subgroup : [1]	Resident Travel and Entertainment	12,091.00		(12,091.00)	0.00
60-213-00	Nursing Expense>Transportation	12,031.00	RJE - 5	(12,091.00)	5.00
60-213-04	Nursing Expense>Transportation>Allowable	91.00		0.00	91.00
Subtotal [1]	Resident Travel and Entertainment	12,182.00		(12,091.00)	91.00
Subgroup : [2]	Holiday Parties for Staff				
Marcum 110	Holiday Party	0.00	D.E. 0	2,800.00	2,800.00
Subtotal [2]	Holiday Parties for Staff	0.00	RJE - 3	2,800.00 2,800.00	2,800.00
Contour [e]		******			
Subgroup : [4]	Employee Travel	8,248.00		0.00	8,248.00
80-236-00 80-236-04	Admin Expense>Travel Admin Expense>Travel>Allowable	5,690.00		0.00	5,690.00
Subtotal [4]	Employee Travel	13,938.00		0.00	13,938.00
O. b	Education Evenence				
Subgroup : [5] 60-204-00	Education Expense Nursing Expense>Training & Education	1,965.00		0.00	1,965.00
80-233-00	Admin Expense>Seminars	348.00		0.00	348.00
Subtotal [5]	Education Expense	2,313.00		0.00	2,313.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	5,387.00		0.00	5,387.00 5,387.00
Subtotal [M1]	Advertising Help Wanted	5,387.00		0.00	
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	22,795.00 22,795.00		0.00	22,795.00 22,795.00
Subtotal [M3]	Advertising Other	22,100.00			
Subgroup : [M7]	Postage	0.044.00		0.00	2 241 00
80-209-00 Subtotal [M7]	Admin Expense>Postage Postage	2,341.00 2,341.00		0.00	2,341.00 2,341.00
2 Im. 1					
Subgroup : [M8]	Dues and Membership Fees to Professional Associa Admin Expense>Dues & Subscriptions	tions 513.00		(150.00)	363.00
80-235-00	Marini Exherises proper a Superilitions		RJE - 6	(150.00)	
Subtotal [M8]	Dues and Membership Fees to Professional Associa	ti 513.00		(150.00)	363.00
Subgroup : [M9]	Subscriptions				
Marcum 113	Subscriptions	0.00		150.00	150.00
			RJE - 6	150.00	

Subtotal [M9]	Subscriptions	0.00	_	150.00	150.00
Subgroup : [M10]	Contributions				
80-246-00	Admin Expense>Donations/Charity	303.00		0.00	303.00
Subtotal [M10]	Contributions	303.00		0.00	303.00
Subtotal [iii lo]	Communications		_		
Subgroup : [M11]	Services Provided by Contract	0.400.00		0.00	2 400 00
80-210-00	Admin Expense>Internet	2,100.00		0.00	2,100.00
80-230-00	Admin Expense>Data Processing	77,908.00		0.00	77,908.00
80-240-00	Admin Expense>Professional Fees	134,913.00		54,472.00	189,385.00
80-700-00	Admin Expense>Contracted Service	26,064.00		0.00	26,064.00
Subtotal [M11]	Services Provided by Contract	240,985.00	_	54,472.00	295,457.00
Subgroup : [M13]	Other				
71-202-00	Activity Expense>Resident Missing Items	215.00		0.00	215.00
80-142-00	Admin Expense>User Fee	152.00		0.00	152.00
	•	780.00		0.00	780.00
80-234-00	Admin Expense>Licenses	(589.00)		0.00	(589.00)
80-242-00	Admin Expense>Fines, Penalties & Settlements				13,535.00
80-243-00	Admin Expense>Late Fees	13,535.00		0.00	
80-244-00	Admin Expense>Bank Fees	66,535.00		0.00	66,535.00
Marcum 107	Discriminatory Bonus	0.00		31,000.00	31,000.00
			RJE - 3	31,000.00	
Marcum 108	Employee Food	0.00		2,388.00	2,388.00
Maroain 100	Employ 55 / 55 /		RJE - 3	2,388.00	
100	Familian - Balatiana	0.00		5,962.00	5,962.00
Marcum 109	Employee Relations	0.00	RJE - 3	5,962.00	0,002:00
Subtotal [M13]	Other	80,628.00	KJE - 3	39,350.00	119,978.00
oubtotus [in 10]	Cities.		_		
Total [16]	Expenditures Other than Salaries (cont'd) - Admin.	anı 381,385.00	-	84,531.00	465,916.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
		38,049.00		0.00	38.049.00
70-177-00	Dietary Expense>Supplements	256,765.00		0.00	256,765.00
70-178-00	Dietary Expense>Food		_	0.00	294,814.00
Subtotal [2A1]	Raw Food	294,814.00	_	0.00	204,014.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	18,231.00	_	0.00	18,231.00
Subtotal [2A2]	Non-Food Supplies	18,231.00	_	0.00	18,231.00
Total [18]	Dietary Basis for Allocation of Costs	313,045.00	_	0.00	313,045.00
• •	·		_		
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3C]	Other			0.00	10,781.00
73-183-00	Laundry Expense>Supplies	10,781.00	_	0.00	
Subtotal [3C]	Other	10,781.00	_	0.00	10,781.00
Total [19]	Laundry-Basis for Allocation of Costs	10,781.00	-	0.00	10,781.00
			_		
Group : [20]	Housekeeping and Resident Care Basis for Alloca Other	tion of Costs			
Subgroup : [4C]	Housekeeping Expense>Supplies	45,654.00		0.00	45,654.00
72-183-00 Subtotal [4C]	Other	45,654.00	-	0.00	45,654.00
20010101 [40]			_		
Subgroup : [5A2]	Purchased from	7.000.00		0.00	7,906.00
62-000-00	Pharmacy Expense	7,906.00			241,017.00
62-145-00	Pharmacy Expense>RX	241,017.00	_	0.00	
Subtotal [5A2]	Purchased from	248,923.00	-	0.00	248,923.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	7,764.00	_	0.00	7,764.00
Subtotal [5B]	Medicine Cabinet Drugs	7,764.00	_	0.00	7,764.00
Subgroup : (5D)	Ambulance/Limousine				
Subgroup : [5D] Marcum 112	Ambulance	0.00		12,091.00	12,091.00
		0.00	RJE - 5	12,091.00 12,091.00	12,091.00
Subtotal [5D]	Ambulance/Limousine	0.00	-	12,091.00	12,001.00
Subgroup : [5E2]	Oxygen - Other			0.00	E 700.00
64-223-00	Other Ancillary Expense>Oxygen	5,706.00	_	0.00	5,706.00
Subtotal [5E2]	Oxygen - Other	5,706.00	_	0.00	5,706.00
Subgroup : [5F]	X-Rays and related radiological				

64-225-00	Other Ancillary Expense>Radiology	6,114.00	0.00	6,114.00
		6,114.00	0.00	6,114.00
Subtotal [5F]	X-Rays and related radiological	0,114.00	0.00	0,114.00
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	22,791.00	0.00	22,791.00
Subtotal [5H]	Laboratory _	22,791.00	0.00	22,791.00
Subgroup : [5l]	Recreation			
71-178-00	Activity Expense>Food	486.00	0.00	486.00
		414.00	0.00	414.00
71-183-00	Activity Expense>Supplies			
71-700-00	Activity Expense>Contracted Service	1,605.00	0.00	1,605.00
80-232-00	Admin Expense>Cable TV	9,773.00	0.00	9,773.00
Subtotal [5l]	Recreation	12,278.00	0.00	12,278.00
Subgroup : [5L]	Other			
60-183-00	Nursing Expense>Supplies	179,676.00	0.00	179,676.00
	· · · · · · · · · · · · · · · · · · ·	523.00	0.00	523.00
60-184-00	Nursing Expense>Minor Equip & Supplies			356.00
60-205-00	Nursing Expense>Sanitation & Incineration	356.00	0.00	
60-208-00	Nursing Expense>Equip-Rental	62,869.00	0.00	62,869.00
60-230-00	Nursing Expense>Data Processing	14,469.00	0.00	14,469.00
Subtotal [5L]	Other	257,893.00	0.00	257,893.00
	-			
Total [20]	Housekeeping and Resident Care Basis for Allocation	607,123.00	12,091.00	619,214.00
Total [20]	Tiodsekeeping and Resident Oute Basis for Anobation	007,120.00		
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	2,275.00	0.00	2,275.00
70-207-00	Dietary Expense>Repairs & Maint	871.00	0.00	871.00
75-207-00	Maintenance Expense>Repairs & Maint	21,138.00	0.00	21,138.00
			0.00	24,284.00
Subtotal [6A]	Repairs and Maintenance	24,284.00		24,264.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	23,638.00	0.00	23,638.00
Subtotal [6B]	Heat	23,638.00	0.00	23,638.00
•	- · · · ·	1		
Cubarana (CC)	Light 9 Down			
Subgroup : [6C]	Light & Power	244 420 00	0.00	241,420.00
76-228-00	Utility Expense>Electric	241,420.00	0.00	
Subtotal [6C]	Light & Power	241,420.00	0.00	241,420.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	78,952.00	0.00	78,952.00
Subtotal [6D]	Water	78,952.00	0.00	78,952.00
Suprotal ford	yvate:	10,002.00		
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	12,776.00	0.00	12,776.00
75-205-00	Maintenance Expense>Sanitation & Incineration	30,538.00	0.00	30,538.00
75-217-00	Maintenance Expense>Extermination	2,493.00	0.00	2,493.00
75-218-00	Maintenance Expense>Snow Removal	11,568.00	0.00	11,568.00
		10,013.00	0.00	10,013.00
75-219-00	Maintenance Expense>Landscaping			
75-220-00	Maintenance Expense>Fire Drill	6,425.00	0.00	6,425.00
75-700-00	Maintenance Expense>Contracted Service	36,406.00	0.00	36,406.00
Subtotal [6F]	Other	110,219.00	0.00	110,219.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	36,735.00	0.00	36,735.00
	· · · · · · · · · · · · · · · · · · ·	36,735.00	0.00	36,735.00
Subtotal [7D]	Movable Equipment	36,735.00	0.00	30,733.00
	•			
Subgroup : [8A]	Organization Expense			
Subgroup : [8A] 93-000-00	Organization Expense Amortization Expense	10,657.00	0.00	10,657.00
93-000-00	Amortization Expense			10,657.00 10,657.00
	=	10,657.00 10,657.00	0.00	
93-000-00 Subtotal [8A]	Amortization Expense Organization Expense			
93-000-00 Subtotal [8A] Subgroup : [9]	Amortization Expense Organization Expense Rental Payments	10,657.00	0.00	10,657.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00	Amortization Expense Organization Expense Rental Payments Property Expense>Rent	10,657.00 352,955.00	0.00	10,657.00 352,955.00
93-000-00 Subtotal [8A] Subgroup : [9]	Amortization Expense Organization Expense Rental Payments	10,657.00	0.00	10,657.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00	Amortization Expense Organization Expense Rental Payments Property Expense>Rent	10,657.00 352,955.00	0.00	10,657.00 352,955.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00 Subtotal [9]	Amortization Expense Organization Expense Rental Payments Property Expense>Rent	10,657.00 352,955.00	0.00	10,657.00 352,955.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00 Subtotal [9] Subgroup : [10B]	Amortization Expense Organization Expense Rental Payments Property Expense>Rent Rental Payments Real estate taxes paid by lessor	10,657.00 352,955.00 352,955.00	0.00	10,657.00 352,955.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00 Subtotal [9] Subgroup : [10B] 91-161-00	Amortization Expense Organization Expense Rental Payments Property Expense>Rent Rental Payments Real estate taxes paid by lessor Property Expense>RE Taxes	10,657.00 352,955.00 352,955.00	0.00 0.00 0.00	10,657.00 352,955.00 352,955.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00 Subtotal [9] Subgroup : [10B]	Amortization Expense Organization Expense Rental Payments Property Expense>Rent Rental Payments Real estate taxes paid by lessor	10,657.00 352,955.00 352,955.00	0.00 0.00 0.00	10,657.00 352,955.00 352,955.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00 Subtotal [9] Subgroup : [10B] 91-161-00 Subtotal [10B]	Amortization Expense Organization Expense Rental Payments Property Expense>Rent Rental Payments Real estate taxes paid by lessor Property Expense>RE Taxes Real estate taxes paid by lessor	10,657.00 352,955.00 352,955.00	0.00 0.00 0.00	10,657.00 352,955.00 352,955.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00 Subtotal [9] Subgroup : [10B] 91-161-00 Subtotal [10B] Subgroup : [10C]	Amortization Expense Organization Expense Rental Payments Property Expense>Rent Rental Payments Real estate taxes paid by lessor Property Expense>RE Taxes Real estate taxes paid by lessor Personal property taxes	10,657.00 352,955.00 352,955.00 113,504.00 113,504.00	0.00 0.00 0.00	10,657.00 352,955.00 352,955.00 113,504.00 113,504.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00 Subtotal [9] Subgroup : [10B] 91-161-00 Subtotal [10B]	Amortization Expense Organization Expense Rental Payments Property Expense>Rent Rental Payments Real estate taxes paid by lessor Property Expense>RE Taxes Real estate taxes paid by lessor	10,657.00 352,955.00 352,955.00 113,504.00 113,504.00	0.00 0.00 0.00 0.00	10,657.00 352,955.00 352,955.00 113,504.00 113,504.00
93-000-00 Subtotal [8A] Subgroup : [9] 91-121-00 Subtotal [9] Subgroup : [10B] 91-161-00 Subtotal [10B] Subgroup : [10C]	Amortization Expense Organization Expense Rental Payments Property Expense>Rent Rental Payments Real estate taxes paid by lessor Property Expense>RE Taxes Real estate taxes paid by lessor Personal property taxes	10,657.00 352,955.00 352,955.00 113,504.00 113,504.00	0.00 0.00 0.00	10,657.00 352,955.00 352,955.00 113,504.00 113,504.00

Total [22]	Maintenance and Property	993,658.00	0.00	993,658.00
Group : [27]	Interest and Insurance			
Subgroup : [120]	Other Interest Expense			
94-000-00	Interest Expense	129,746.00	0.00	129,746.00
Subtotal [12D]	Other Interest Expense	129,746.00	0.00	129,746.00
0	Income on Department			
Subgroup : [14A]	Insurance on Property	8,182.00	0.00	8,182.00
80-165-00 Subtotal [14A]	Admin Expense>Insurance - Property Insurance on Property	8,182.00	0.00	8,182.00
Subtotal [14A]	insulance on Frobarty	0,102.00		
Subgroup : [14C3]	Other	22 22 22	0.00	80.057.00
80-162-00	Admin Expense>Insurance - General Liability & Other	80,067.00	0.00	80,067.00 2,979.00
80-163-00	Admin Expense>Insurance - EPLI	2,979.00	0.00	500.00
80-164-00	Admin Expense>Surety Bond	500.00 83,546.00	0.00	83,546.00
Subtotal [14C3]	Other _	00,040.00		00,040.00
Total [27]	Interest and Insurance	221,474.00	0.00	221,474.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(10,763,905.00)	0.00	(10,763,905.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(63,810.00)	0.00	(63,810.00)
Subtotal [1A]	Medicaid Residents (CT only)	(10,827,715.00)	0.00	(10,827,715.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(3,105,039.00)	0.00	(3,105,039.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(3,105,039.00)	0.00	(3,105,039.00)
Culturary (2D)	Medicare room and board contractual allowance			
Subgroup : [3B] 40-102-14	Room & Board Revenue>Medicare A>Sequester	48,374.00	0.00	48,374.00
Subtotal [3B]	Medicare room and board contractual allowance	48,374.00	0.00	48,374.00
Cubiotai [cb]	modello 100m and Double Commenter English			
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(63,699.00)	0.00	(63,699.00)
40-105-00	Room & Board Revenue>HMO	(146,115.00)	0.00	(146,115.00)
40-109-00	Room & Board Revenue>Hospice	(3,029.00)	0.00	(3,029.00)
Subtotal [4A]	Private-pay residents and other	(212,843.00)	0.00	(212,843.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequester	1,364.00	0.00	1,364.00
Subtotal [4B]	Private-pay room and board contractual allowance	1,364.00	0.00	1,364.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(193,831.00)	0.00	(193,831.00)
Subtotal [5A]	Prescription Drugs - Medicare	(193,831.00)	0.00	(193,831.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	193,831.00	0.00_	193,831.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	193,831.00	0.00	193,831.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(392,199.00)	0.00	(392, 199.00)
42-103-00	PT Revenue>Medicare B	(146,046.00)	0.00	(146,046.00)
Subtotal [7A]	Physical Therapy - Medicare	(538,245.00)	0.00	(538,245.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	392,199.00	0.00	392,199.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	392,199.00	0.00	392,199.00
	Dischart Whater Managed Const			
Subgroup : [7C] 42-105-00	Physical Therapy - Non-medicare PT Revenue>HMO	(382.00)	0.00	(382.00)
42-111-00	PT Revenue>Medicaid	(96,627.00)	0.00	(96,627.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(97,009.00)	0.00	(97,009.00)
Cubarra Pol	Physical Thorany, Non-modicare Contractual Alleure	nce		
Subgroup : [7D] 42-105-01	Physical Therapy - Non-medicare Contractual Allowar PT Revenue>HMO>C/A	92.00	0.00	92.00
42-103-01	PT Revenue>Medicaid>C/A	96,627.00	0.00	96,627.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowar		0.00	96,719.00
Cuberran 1043	Spench Therapy - Medicare			
Subgroup : [8A]	Speech Therapy - Medicare ST Revenue>Medicare A	(78,873.00)	0.00	(78,873.00)
44-102-00 44-103-00	ST Revenue>Medicare B	(129,449.00)	0.00	(129,449.00)
44-100-00	C, T.C. FORIGO. Micelania is	1:=:1:::::::.		•

Seption Seption Princip - Medicare Contractual Allowance 1908,322.00 30.00 78.07.00					
Subgroup (89) Speech Therapy - Medicare Contractual Allowance 78,873.00 0.00 78,873.00 1.00	Subtotal [8A]	Speech Therapy - Medicare	(208,322.00)	0.00	(208,322.00)
		·			
	Subgroup : [8R]	Speech Therapy - Medicare Contractual Allowance			
Stagerous ST. Reviews-Medicare Shift 17,675.00 0.00 71,675.00 0.00 0.0044.00			78 873 00	0.00	78,873.00
Subgroup 1907 American American Allowanic 150,448.00 0.00 150,448.00 0.00 150,449.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0.00 150,477.00 0					· ·
Subgroup RO Spech Throngy - Non-medicare		•			
March Marc	Subtotal [obj	Speech Therapy - medicare contractual Allowance	130,043.00		
March Marc	0 5	Const. Thomas Man modicare			
Subgroup [10] Speech Therapy - Non-medicare Contractual Allowance Subgroup [10] Speech Therapy - Non-medicare Contractual Allowance Subgroup [10] Speech Therapy - Non-medicare Contractual Allowance Subgroup Su		•	(5.407.00)	0.00	(5.497.00)
Subproup 190					
March Marc	Subtotal [8C]	Speech Therapy - Non-medicare	(5,497.00)	0.00	(5,497.00)
March Marc					
Subgroup (PA) Cougational Therapy - Mon-medicare Contractual Allowance (368.461.00) 0.00 (368.461.	Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowand			5 440 00
Subgroup 100 Cocupational Therapy - Medicare (388,61 00)	44-105-01	ST Revenue>HMO>C/A			
43-192.00 OT Revenue-Medicare A (388-861.00) 0.00 (386-861.00)	Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowand	5,412.00	0.00	5,412.00
43-192.00 OT Revenue-Medicare A (388-861.00) 0.00 (386-861.00)					
Act Act	Subgroup : [9A]	Occupational Therapy - Medicare			
Subgroup 189 Occupational Therapy - Medicare Contractual Allowance 1403,153.00 0.00 368.461.00	43-102-00	OT Revenue>Medicare A	(368,461.00)	0.00	(368,461.00)
Subgroup Subgroup	43-103-00	OT Revenue>Medicare B	(34,692.00)	0.00	(34,692.00)
Subgroup 198	Subtotal [9A]	Occupational Therapy - Medicare	(403,153.00)	0.00	(403,153.00)
Subproup ICC Subproup	• •	, .,			
Subproup ICC Subproup	Subgroup : [98]	Occupational Therapy - Medicare Contractual Allowar	ce		
Subgroup FIC Coccupational Therapy - Mont-medicare Contractual Allowan Coccupational Therapy - Mont-medicare Coccu		• • • • • • • • • • • • • • • • • • • •		0.00	368,461.00
Subgroup CO Cicupational Therapy - Non-medicare Contractual Allowance Cocupational Therapy - Non-medicare ntractual Allowance Cocupational Therapy - Non-medicare Cocupational Therapy - Non-medicare Cocupational Therapy - Non-medicare Cocupational Therapy - Non-medicare Contractual Allowance Cocupational Therapy - Non-medicare Cocupational Therapy - Non-medicare Cocupational Therapy - Non-medicare Cocupational Therapy - Non-medic				0.00	368,461.00
	Suntotal [ap]	Occupational Therapy - medicare Contractour Anomur	000,401.05		
	0. 1	Constituted Thomas Man mediane			
		· · · · · · · · · · · · · · · · · · ·	(2.234.00)	0.00	(2.234.00)
Subgroup 190					· · · · · · · · · · · · · · · · · · ·
Subgroup 190 Occupational Therapy - Non-medicare Contractual Allowance	43-111-00				
	Subtotal [9C]	Occupational Therapy - Non-medicare	(44,790.00)	0.00	(44,790.00)
Asint OT Revenue-Modicalor CA 42,556.00 0.00 44,780.00 0.0	Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual All			
Subgroup (10B) Occupational Thorapy - Non-medicare Contractual All 44,790.00 0.00 44,790.00 0.00 12 00 0.20 0.00 12 00 0.20 0.00 0.00 12 00 0.20 0.00	43-105-01	OT Revenue>HMO>C/A	2,234.00		
Subgroup [108] Other Non-medicare Revenue Adjustments>Medicare (102 044 00) 0.00 (102 044 00)	43-111-01	OT Revenue>Medicaid>C/A	42,556.00	0.00	42,556.00
Subgroup : [108]	Subtotal [9D]	Occupational Therapy - Non-medicare Contractual All	44,790.00	0.00	44,790.00
Revenue Adjustments-HMO					
Revenue Adjustments-HMO	Subgroup : [10B]	Other - Non-medicare			
Section Common		Revenue Adjustments>HMO	(12.00)	0.00	(12.00)
Subgroup: [15] Interest Income (24.00) 0.00 (102,056.00) Subgroup: [15] Interest Income (24.00) 0.00 (24.00) Subtotal [15] Interest Income (24.00) 0.00 (24.00) Subgroup: [18] Other Rev=Medical Records (61.00) 0.00 (61.00) 51-100-00 Other Rev=Medical Records (497.00) 0.00 (497.00) 51-818-00 Other Rev=Medical Records (497.00) 0.00 (497.00) Subtotal [18] Other Rev=Medical Records (497.00) 0.00 (44.437.383.00) Total [30] Statement of Revenue (14.437.383.00) 0.00 (85.00) Group: [31-32] Assets		-	(102.044.00)	0.00	(102,044.00)
Subgroup: [15] Interest Income (24.00) 0.00 (24.00) Subtotal [15] Interest Income (24.00) 0.00 (24.00) Subgroup: [18] Other Revenue (51.100.00 Other Revenue (61.00) 0.00 (497.00) 51-818-00 Other Revenue (58.00) 0.00 (497.00) Subtotal [18] Other Revenue (19.800) 0.00 (497.00) Subgroup: [A1] Cash (19.800) 0.00 (497.00) Group: [31-32] Assets 3.000 3.000 (865.00) Group: [31-32] Assets 3.000 0.000 (865.00) Un-010-12 Cash>Petty Cash Facility 5.000 0.00 2.000 10-010-20 Cash>Petty Cash Facility 5.000 0.00 2.272.00 10-020-88 Cash>Petty Cash Phat 2.272.00 0.00 2.272.00 10-050-88 Cash>Petty Cash Phat 2.272.00 0.00 1.344.00 0.00 1.344.00 10-061-00 Cash-Resident Tust-New Haven <th< td=""><td></td><td>·</td><td></td><td></td><td>(102,056.00)</td></th<>		·			(102,056.00)
Subtotal [15] Interest income (24.00)	Subtotal [10D]	Ottor - Won-incursary			
Subtotal [15] Interest income (24.00)	Subgroup : [15]	Interest Income			
Subproup [18]			(24.00)	0.00	(24.00)
Subgroup: [18] Other Revenue (61.00) 0.00 (61.00) 51-100-00 Other Reve-Miscellaneous (61.00) 0.00 (497.00) 51-818-00 Other Rev-Medical Records (497.00) 0.00 (497.00) Subtotal [18] Other Revenue (1558.00) 0.00 (1558.00) Total [30] Statement of Revenue (14,437,383.00) 0.00 (14,437,383.00) Group: [31-32] Assets Subgroup: (A1) (655.00) 0.00 (865.00) 10-001-02 Cash>Clearing>Payroll (865.00) 0.00 0.00 500.00 10-014-02 Cash>Petty Cash Facility 500.00 0.00 500.00 10-014-00 Cash>Petty Cash PNA 2.272.00 0.00 2.272.00 10-020-88 Cash>Petty Cash PNA 2.272.00 0.00 (1,109.00) 10-050-88 Cash>Petty Cash Pethy Cash PNA 42.252.00 0.00 42.252.00 10-060-88 Cash>Cash Cast 5.000.00 0.00 42.252.00 10-090-88 Cash Cast 39.					
Si-100-00 Other Rev>Miscellaneous (61 00) 0.00 (81 00) (1497 00)	Subtotal [15]	iliterest ilicollie	1207		
Si-100-00 Other Rev>Miscellaneous (61 00) 0.00 (81 00) (1497 00)		0.0			
Si-1818-00 Other Rev-Medical Records (497 00) 0.00 (497 00)		-	(64.00)	0.00	(61.00)
Subtotal [18] Other Revenue (558.00) 0.00 (558.00)					· · · · · · · · · · · · · · · · · · ·
Total [30] Statement of Revenue (14,437,383.00) 0.00 (14,437,383.00)	51-818-00	Other Rev>Medical Records			
Group : [31-32] Assets Subgroup : [A1] Cash (865.00) 0.00 (865.00) 10-01-02 Cash>Clearing>Payroll (865.00) 0.00 500.00 10-015-00 Cash>Petty Cash PNA 2.272.00 0.00 2.272.00 10-020-88 Cash>Petty Cash PNA 2.272.00 0.00 (1.109.00) 10-050-88 Cash>WPPayroll>New Haven (1,109.00) 0.00 (1.434.00) 10-060-88 Cash>Resident Trust>New Haven 42,252.00 0.00 42,252.00 10-061-00 Cash>Case Cost 5,000.00 0.00 5,000.00 10-090-8 Cash>WFOperating>New Haven (10,470.00) 0.00 10,470.00 10-090-8 Cash>WFOperating>New Haven (10,470.00) 0.00 10,470.00 Subtotal [A1] Cash Accounts Receivable>Medicare A 446,099.00 0.00 39,014.00 Subgroup : [A2] Resident A/R 446,099.00 0.00 29.311.00 11-104-00 Accounts Receivable>Medicare A 446,099.00 0.00 29.311.00 <td>Subtotal [18]</td> <td>Other Revenue</td> <td>(558.00)</td> <td></td> <td>(558.00)</td>	Subtotal [18]	Other Revenue	(558.00)		(558.00)
Group : [31-32] Assets Subgroup : [A1] Cash (865.00) 0.00 (865.00) 10-01-02 Cash>Clearing>Payroll (865.00) 0.00 500.00 10-015-00 Cash>Petty Cash PNA 2.272.00 0.00 2.272.00 10-020-88 Cash>Petty Cash PNA 2.272.00 0.00 (1.109.00) 10-050-88 Cash>WPPayroll>New Haven (1,109.00) 0.00 (1.434.00) 10-060-88 Cash>Resident Trust>New Haven 42,252.00 0.00 42,252.00 10-061-00 Cash>Case Cost 5,000.00 0.00 5,000.00 10-090-8 Cash>WFOperating>New Haven (10,470.00) 0.00 10,470.00 10-090-8 Cash>WFOperating>New Haven (10,470.00) 0.00 10,470.00 Subtotal [A1] Cash Accounts Receivable>Medicare A 446,099.00 0.00 39,014.00 Subgroup : [A2] Resident A/R 446,099.00 0.00 29.311.00 11-104-00 Accounts Receivable>Medicare A 446,099.00 0.00 29.311.00 <td></td> <td></td> <td></td> <td></td> <td>(44.497.999.90)</td>					(44.497.999.90)
Subgroup : [A1] Cash (865.00) 0.00 (865.00) 0.00 (865.00) 0.001-02 Cash>Petty Cash Facility 500.00 0.00 500.00 0.001-02 Cash>Petty Cash Pacility 500.00 0.00 0.00 2.272.00 0.00 2.272.00 0.00 2.272.00 0.00 2.272.00 0.00	Total [30]	Statement of Revenue	(14,437,383.00)	0.00	(14,437,383.00)
Subgroup : [A1] Cash (865.00) 0.00 (865.00) 0.00 (865.00) 0.001-02 Cash>Petty Cash Facility 500.00 0.00 500.00 0.001-02 Cash>Petty Cash Pacility 500.00 0.00 0.00 2.272.00 0.00 2.272.00 0.00 2.272.00 0.00 2.272.00 0.00					
Subgroup : [A1] Cash (865.00) 0.00 (865.00) 0.00 (865.00) 0.001-02 Cash>Petty Cash Facility 500.00 0.00 500.00 0.001-02 Cash>Petty Cash Pacility 500.00 0.00 0.00 2.272.00 0.00 2.272.00 0.00 2.272.00 0.00 2.272.00 0.00	Group : [31-32]	Assets			
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10-014-00 Cash>Petty Cash Facility 500.00 0.00 500.00 10-015-00 Cash>Petty Cash PNA 2.272.00 0.00 2.272.00 10-020-88 Cash>Payroll>New Haven (1,109.00) 0.00 (1,109.00) 10-050-88 Cash>Payroll>New Haven 1,434.00 0.00 1,434.00 10-060-88 Cash>Resident Trust>New Haven 42.262.00 0.00 42.252.00 10-061-00 Cash>Care Cost 5,000.00 0.00 5,000.00 10-090-88 Cash>WFOperating>New Haven (10,470.00) 0.00 (10,470.00) 0.00 (10,470.00) 0.00 (10,470.00) 0.00 (10,470.00) 0.00		Cash>Clearing>Payroll	(865.00)	0.00	(865.00)
10-015-00 Cash>Petty Cash PNA 2,272.00 0.00 2,272.00 10-020-88 Cash>Payroll>New Haven (1,109.00) 0.00 (1,109.00) 10-050-88 Cash>Payroll>New Haven 1,434.00 0.00 1,434.00 10-060-88 Cash>Resident Trust>New Haven 42,252.00 0.00 42,252.00 10-061-00 Cash>Care Cost 5,000.00 0.00 5,000.00 10-090-88 Cash>WFOperating>New Haven (10,470.00) 0.00 (10,470.00) Subtotal [A1] Cash 39,014.00 0.00 39,014.00 Subgroup : [A2] Resident A/R 11-102-00 Accounts Receivable>Medicare A 446,099.00 0.00 446,099.00 11-104-00 Accounts Receivable>Private 29,311.00 0.00 29,311.00 11-105-00 Accounts Receivable>HMO 14,505.00 0.00 14,505.00 11-109-00 Accounts Receivable>Hospice 629.00 0.00 629.00 11-111-00 Accounts Receivable>Medicard 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Medicare 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 2,632.00 11-123-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 23,547.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00 11-128-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00 10-00 Accounts Receivable>Ancillary 23,547.00 0.00 42,725.00 11-120-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00 11-120-00 Accounts Receivable>Ancillary 23,547.00 0.00 42,725.00 11-120-00 Accounts Receivable>Ancillary 23,547.00 0.00 446,000 11-120-00 Accounts Receivable>Ancillary 23,547.00 0.00 446,000 11-120-00 Accounts Receivable>Ancillary 23,547.0			500.00	0.00	500.00
10-020-88 Cash>Payroll>New Haven (1,109.00) 0.00 (1,109.00) 10-050-88 Cash>WFPayroll>New Haven 1,434.00 0.00 1.434.00 10-060-88 Cash>Resident Trust>New Haven 42,252.00 0.00 42,252.00 10-061-00 Cash>Care Cost 5,000.00 0.00 5,000.00 10-090-88 Cash>WFOperating>New Haven (10,470.00) 0.00 (10,470.00) Subtotal [A1] Cash 39,014.00 0.00 39,014.00 Subgroup: [A2] Resident A/R 11-102-00 Accounts Receivable>Medicare A 446,099.00 0.00 446,099.00 11-104-00 Accounts Receivable>Private 29,311.00 0.00 29,311.00 11-105-00 Accounts Receivable>HMO 14,505.00 0.00 14,505.00 11-109-00 Accounts Receivable>Hospice 629.00 0.00 14,505.00 11-110-00 Accounts Receivable>Hospice 629.00 0.00 1377,416.00 11-112-00 Accounts Receivable>Medicarid 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Income 1,353.00 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 0.00 23,547.00 11-123-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 23,547.00				0.00	2,272.00
10-050-88 Cash>WFPayroll>New Haven 1,434.00 0.00 1,434.00 10-060-88 Cash>Resident Trust>New Haven 42,252.00 0.00 42,252.00 10-061-00 Cash>Care Cost 5,000.00 0.00 5,000.00 0.00 5,000.00 10-090-88 Cash>WFOperating>New Haven (10,470.00) 0.00 (10,470.00) 0.00 (10,470.00)		-			(1 109.00)
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10-061-00 Cash>Card Cost 5,000.00 0.00 5,000.00 10-090-88 Cash>WFOperating>New Haven (10,470.00) 0.00 (10,470.00) 0.00 (10,470.00) 0.00 (10,470.00) 0.00					
10-090-88 Cash>WFOperating>New Haven (10,470.00) 0.00 (10,470.00) Subtotal [A1] Cash 39,014.00 0.00 39,014.00 Subgroup : [A2] Resident A/R					
Subtotal [A1] Cash 39,014.00 0.00 39,014.00 Subgroup: [A2] Resident A/R	10-061-00	Cash>Care Cost			
Subgroup: [A2] Resident A/R 11-102-00 Accounts Receivable>Medicare A 446,099.00 0.00 446,099.00 11-104-00 Accounts Receivable>Private 29,311.00 0.00 29,311.00 11-105-00 Accounts Receivable>HMO 14,505.00 0.00 14,505.00 11-109-00 Accounts Receivable>Hospice 629.00 0.00 629.00 11-111-00 Accounts Receivable>Medicaid 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00	10-090-88	Cash>WFOperating>New Haven			
11-102-00 Accounts Receivable>Medicare A 446,099.00 0.00 446,099.00 11-104-00 Accounts Receivable>Private 29,311.00 0.00 29,311.00 11-105-00 Accounts Receivable>HMO 14,505.00 0.00 14,505.00 11-109-00 Accounts Receivable>Hospice 629.00 0.00 629.00 11-111-00 Accounts Receivable>Medicaid 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00	Subtotal [A1]	Cash	39,014.00	0.00	39,014.00
11-102-00 Accounts Receivable>Medicare A 446,099.00 0.00 446,099.00 11-104-00 Accounts Receivable>Private 29,311.00 0.00 29,311.00 11-105-00 Accounts Receivable>HMO 14,505.00 0.00 14,505.00 11-109-00 Accounts Receivable>Hospice 629.00 0.00 629.00 11-111-00 Accounts Receivable>Medicaid 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00					
11-102-00 Accounts Receivable>Private 29,311.00 0.00 29,311.00 11-105-00 Accounts Receivable>HMO 14,505.00 0.00 14,505.00 11-109-00 Accounts Receivable>Hospice 629.00 0.00 629.00 11-111-00 Accounts Receivable>Medicaid 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 0.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 0.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 0.00 11-123-00 Accounts Receivable>Ancillary 0.00 0.00 0.00 11-123-00 Accounts Receivable>Ancillary 0.00	Subgroup : [A2]	Resident A/R			
1-105-00 Accounts Receivable>HMO 14,505.00 0.00 14,505.00 11-105-00 Accounts Receivable>HMO 14,505.00 0.00 629.00 0.00 629.00 11-109-00 Accounts Receivable>Medicaid 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00 0.00 23,547.00 0.00 23,547.00 0.00 23,547.00 0.00 23,547.00 0.00	11-102-00	Accounts Receivable>Medicare A			
11-105-00 Accounts Receivable>HMO 14,505.00 0.00 14,505.00 11-109-00 Accounts Receivable>Hospice 629.00 0.00 629.00 11-111-00 Accounts Receivable>Medicaid 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00	11-104-00	Accounts Receivable>Private	29,311.00		
11-109-00 Accounts Receivable>Hospice 629 00 0.00 629 00 11-111-00 Accounts Receivable>Medicaid 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00		Accounts Receivable>HMO	14,505.00	0.00	14,505.00
11-111-00 Accounts Receivable>Medicaid 1,377,416.00 0.00 1,377,416.00 11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00				0.00	629.00
11-112-00 Accounts Receivable>Income 1,353.00 0.00 1,353.00 11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00		·			1,377,416.00
11-120-00 Accounts Receivable>Allow for Doubtful Accts (96,643.00) 0.00 (96,643.00) 11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00					
11-122-00 Accounts Receivable>Medicare Colns Write Off 2,632.00 0.00 2,632.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00 11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00					
11-123-00 Accounts Receivable>Ancillary 23,547.00 0.00 23,547.00					
7,000 7					
Subtotal [A2] Resident A/R 1,798,849.00 0.00 1,798,849.00					
	Subtotal [A2]	Resident A/R	1,798,849.00	0.00	1,798,849.00

Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	2,034.00	0.00	2,034.00
12-124-00	Prepaid Expenses>Insurance	39,282.00	0.00	39,282.00
12-126-00	Prepaid Expenses>Taxes	1,050.00	0.00	1,050.00
12-881-00	Prepaid Expenses>Workers Comp	159,446.00	0.00	159,446.00
Subtotal [A5]	Prepaid Expenses	201,812.00	0.00	201,812.00
Cantotal Pitol				
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	64,100.00	0.00	64,100.00
15-131-00	Accum Depn>Leasehold Improvements	(9,477.00)	0.00	(9,477.00)
Subtotal [B4]	Leasehold improvements	54,623.00	0.00_	54,623.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	60,138.00	0.00	60,138.00
14-133-00	Fixed Assets>Medical Equipment	23,830.00	0.00	23,830.00
14-134-00	Fixed Assets>Computer Hardware	42,359.00	0.00	42,359.00
14-135-00	Fixed Assets>Computer Software	8,517.00	0.00	8,517.00
14-137-01	Fixed Asset>Capital Lease>Copier	39,769.00	0.00	39,769.00
14-305-00	Fixed Assets>Sales Use Tax	1,447.00	0.00	1,447.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(21,920.00)	0.00	(21,920.00)
15-133-00	Accum Depn>Medical Equipment	(6,580.00)	0.00	(6,580.00)
15-134-00	Accum Depn>Computer Hardware	(18,025.00)	0.00	(18,025.00)
15-135-00	Accum Depn>Computer Software	(3,552.00)	0.00	(3,552.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(18,655.00)	0.00	(18,655.00)
15-305-00	Accum Depn>Sales Use Tax	(482.00)	0.00	(482.00)
Subtotal [B6]	Movable Equipment	106,846.00	0.00	106,846.00
Subgroup : [D1]	Deferred Deposits	05 000 00	0.00	25 000 00
13-128-00	Due From>Vendor Security Deposits	25,000.00	0.00	25,000.00 25,000.00
Subtotal [D1]	Deferred Deposits	25,000.00	0.00	25,000.00
Subgroup : [D3]	Organization Expense	52 202 20	0.00	53,286.00
17-000-00	Deferred Financing Costs	53,286.00	0.00	(26,643.00)
19-265-00	Accumulated Amortization>Deferred Financing Costs	(26,643.00)	0.00	26,643.00
Subtotal [D3]	Organization Expense	26,643.00		20,043.00
	0 4111			
Culturation of CD 41				
Subgroup : [D4]	Goodwill	822 134 00	0.00	822 134 00
16-000-00	Goodwill	822,134.00 822,134.00	0.00	822,134.00 822,134.00
		822,134.00 822,134.00	0.00	822,134.00 822,134.00
16-000-00 Subtotal [D4]	Goodwill Goodwill			
16-000-00 Subtotal [D4] Subgroup : [D6]	Goodwill Goodwill Loans to Owners or Related Parties	822,134.00	0.00	
16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-90	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven	822,134.00 17,468.00	0.00	822,134.00
16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-90 27-000-91	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury	822,134.00 17,468.00 2,999.00	0.00	822,134.00 17,468.00
16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-90 27-000-91 27-000-93	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings	822,134.00 17,468.00 2,999.00 400,292.00	0.00 0.00 0.00 0.00	822,134.00 17,468.00 2,999.00
16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-90 27-000-91 27-000-93 27-317-00	Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management	17,468.00 2,999.00 400,292.00 804.00	0.00 0.00 0.00	17,468 00 2,999 00 400,292.00
16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-90 27-000-91 27-000-93	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings	822,134.00 17,468.00 2,999.00 400,292.00	0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292.00 804.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6]	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties	17,468.00 2,999.00 400,292.00 804.00	0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292.00 804.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7]	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets	17,468.00 2,999.00 400,292.00 804.00	0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292.00 804.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00	Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner	822,134.00 17,468.00 2,999.00 400,292.00 804.00 421,563.00	0.00 0.00 0.00 0.00 0.00	822,134.00 17,468 00 2,999 00 400,292 00 804 00 421,563.00
16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup : [D7] 13-127-00 27-000-78	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing	822,134.00 17,468.00 2,999.00 400,292.00 804.00 421,563.00	0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292 00 804 00 421,563.00
16-000-00 Subtotal [D4] Subgroup : [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup : [D7] 13-127-00 27-000-78 27-000-82	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing	822,134.00 17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00	0.00 0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292 00 804 00 421,563.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00	0.00 0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 198 00 196 00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Medicaid	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4 00 337,697.00	0.00 0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Medicaid Due To/(From)>Wedicaid Due To/(From)>Vendor	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337.697.00 4,896.00	0.00 0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-172-00 27-174-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Medicaid Due To/(From)>Vendor Due To/(From)>Vendor Due To/(From)>Other L&E	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4 00 337,697.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292.00 804 00 421,563.00 115,748 00 198 00 196 00 4.00 337,697.00 4,896.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-83 27-0111-00 27-172-00 27-174-00 28-127-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Materbury Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wedicaid Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Other L&E Due To>Old Owner	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,697.00 4.896.00 17,748.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748.00 198 00 196 00 4.00 337,697.00 4,896.00 17,748.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-172-00 27-174-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Medicaid Due To/(From)>Vendor Due To/(From)>Vendor Due To/(From)>Other L&E	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,597.00 4.896.00 17,748.00 21,202.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292.00 804 00 421,563.00 115,748.00 198.00 4.00 337,697.00 4.896.00 17,748.00 21,202.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-83 27-0111-00 27-172-00 27-174-00 28-127-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Materbury Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wedicaid Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Other L&E Due To>Old Owner	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,597.00 4.896.00 17,748.00 21,202.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4.896.00 17,748 00 21,202.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-174-00 28-127-00 Subtotal [D7]	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wedicaid Due To/(From)>Wedicaid Due To/(From)>Other L&E Due To>Old Owner Other Assets	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,597.00 4.996.00 17,748.00 21,202.00 497,689.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4,896.00 17,748.00 21,202.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-172-00 28-127-00 Subtotal [D7] Total [31-32]	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wedicaid Due To/(From)>Wedicaid Due To/(From)>Other L&E Due To>Old Owner Other Assets	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,597.00 4.996.00 17,748.00 21,202.00 497,689.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4,896.00 17,748.00 21,202.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-174-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34]	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wendor Due To/(From)>Other L&E Due To>Old Owner Other Assets Assets	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,597.00 4.996.00 17,748.00 21,202.00 497,689.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4,896.00 17,748.00 21,202.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-172-00 28-127-00 Subtotal [D7] Total [31-32]	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Other L&E Due To>Old Owner Other Assets Assets Liabilities	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,597.00 4.996.00 17,748.00 21,202.00 497,689.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4,896.00 17,748.00 21,202.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-82 27-000-82 27-000-83 27-111-00 27-172-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00	Goodwill Coans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Wedicaid Due To/(From)>Wedicaid Due To/(From)>Other L&E Due To>Old Owner Other Assets Assets Liabilities Trade A/P Accounts Payable	822,134.00 17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,697.00 4,896.00 17,748.00 21,202.00 497,689.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292.00 804 00 421,563.00 115,748 00 196.00 4.00 337,697.00 4.896.00 17,748.00 21,202.00 497,689.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-174-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1]	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wedicaid Due To/(From)>Vendor Due To/(From)>Other L&E Due To>Old Owner Other Assets Assets Liabilities Trade A/P	822,134.00 17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337.697.00 4.896.00 17,748.00 21,202.00 497,689.00 3,994,173.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 198 00 196 00 4.00 337,697.00 4,896 00 17,748 00 21,202.00 497,689.00 3,994,173.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-172-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-149-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wendor Due To/(From)>Other L&E Due To>Old Owner Other Assets Assets Liabilities Trade AP Accounts Payable Other Current Payables>Misc. PR Deduction	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,697.00 4,896.00 17,748.00 21,202.00 497,689.00 3,994,173.00 (2,225,849.00) (1,749.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4,896 00 17,748 00 21,202.00 497,689.00 3,994,173.00
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-174-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-149-00 21-350-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wendor Due To/(From)>Other L&E Due To>Old Owner Other Assets Assets Liabilities Trade A/P Accounts Payable Other Current Payables>Misc. PR Deduction Other Current Payables>Resident Funds	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,697.00 4.896.00 17,748.00 21,202.00 497,689.00 3,994,173.00 (2,225,849.00) (1,749.00) (42,252.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4.896.00 17,748.00 21,202.00 497,689.00 3,994,173.00 (2,225,849.00) (1,749.00) (42,252.00)
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-172-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-149-00 21-350-00 21-350-00 21-350-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Wendor Due To/(From)>Wendor Due To/(From)>Other L&E Due To>Old Owner Other Assets Assets Liabilities Trade A/P Accounts Payable Other Current Payables>Resident Funds Other Current Payables>Resident Funds Other Current Payables>DTF RFMS	17,468.00 2,999.00 400,292.00 804.00 115,748.00 198.00 196.00 4.00 337,697.00 4.896.00 17,748.00 21,202.00 497,689.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4.896.00 17,748.00 21,202.00 497,689.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00)
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-174-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-149-00 21-354-00 21-354-00 21-884-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)> Maplewood Rehab and Nursing Due To/(From)> Saugus Rehab and Nursing Due To/(From)> Medicaid Due To/(From)> Wendor Due To/(From)> Other L&E Due To>Old Owner Other Assets Assets Liabilities Trade A/P Accounts Payable Other Current Payables> Resident Funds Other Current Payables> DTF RFMS	17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,697.00 4.896.00 17,748.00 21,202.00 497,689.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00) (1,218.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292.00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4,896.00 17,748.00 21,202.00 497,689.00 3,994,173.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00) (1,218.00)
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-174-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-149-00 21-354-00 21-354-00 21-884-00	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)> Maplewood Rehab and Nursing Due To/(From)> Saugus Rehab and Nursing Due To/(From)> Medicaid Due To/(From)> Wendor Due To/(From)> Other L&E Due To>Old Owner Other Assets Assets Liabilities Trade A/P Accounts Payable Other Current Payables> Resident Funds Other Current Payables> DTF RFMS	822,134.00 17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,697.00 4.896.00 17,748.00 21,202.00 497,689.00 3,994,173.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00) (1,218.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4,896 00 17,748.00 21,202.00 497,689.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00) (1,218.00)
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-82 27-000-83 27-111-00 27-172-00 27-172-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-350-00 21-350-00 21-354-00 21-354-00 21-884-00 Subtotal [A1]	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Nedicaid Due To/(From)>Wedicaid Due To/(From)>Other L&E Due To/(From)>Other L&E Due To/Old Owner Other Assets Assets Liabilities Trade A/P Accounts Payable Other Current Payables>Resident Funds Other Current Payables>DTF RFMS Other Current Payable>Disability & Other Insurance Trade A/P	822,134.00 17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,597.00 4.896.00 17,748.00 21,202.00 497,889.00 3,994,173.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00) (1,218.00) (2,271,098.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4.896.00 17,748.00 21,202.00 497,689.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00) (1,218.00) (1,090,000.00)
16-000-00 Subtotal [D4] Subgroup: [D6] 27-000-90 27-000-91 27-000-93 27-317-00 Subtotal [D6] Subgroup: [D7] 13-127-00 27-000-78 27-000-82 27-000-83 27-111-00 27-172-00 27-174-00 28-127-00 Subtotal [D7] Total [31-32] Group: [33-34] Subgroup: [A1] 20-000-00 21-149-00 21-350-00 21-884-00 Subtotal [A1] Subgroup: [A2]	Goodwill Goodwill Loans to Owners or Related Parties Due To/(From)>West Haven Due To/(From)>Waterbury Due To/(From)>Holdings Due To/(From)>Fairview Management Loans to Owners or Related Parties Other Assets Due From>Old Owner Due To/(From)>Maplewood Rehab and Nursing Due To/(From)>Saugus Rehab and Nursing Due To/(From)>Twin Oaks Rehab and Nursing Due To/(From)>Wendor Due To/(From)>Other L&E Due To>Old Owner Other Assets Assets Liabilities Trade A/P Accounts Payable Other Current Payables>Misc. PR Deduction Other Current Payables>DTF RFMS Other Current Payable>Disability & Other Insurance Trade A/P Notes Payable (Current)	822,134.00 17,468.00 2,999.00 400,292.00 804.00 421,563.00 115,748.00 198.00 196.00 4.00 337,697.00 4.896.00 17,748.00 21,202.00 497,689.00 3,994,173.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00) (1,218.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	17,468 00 2,999 00 400,292 00 804 00 421,563.00 115,748 00 196 00 4.00 337,697.00 4,896 00 17,748.00 21,202.00 497,689.00 (2,225,849.00) (1,749.00) (42,252.00) (30.00) (1,218.00)

2-000.00 Accured Wages & Related (126.681 00) 0.00 (138.801 00) 259.187.00 Accured Wages & Related (126.681 00) 0.00 (128.000.00) 0.00 (128.000.00) 0.00 (128.000.00) 0.00 (128.000.00) 0.00 (128.000.00) 0.00 (128.000.00) 0.00	Subgroup : [A4]	Accrued Payrolt			
Subgroup [A12 Accrued Payroll 2694,841.00 .0.00 2694,841.00 .0.00 2694,841.00 .0.00		Accrued Wages & Related	(126,681.00)	0.00	(126,681.00)
Subgroup [A12] Other Current Liabilities	23-157-00	Accrued Expenses>PTO	(132,800.00)	0.00	(132,800.00)
24-00-00	Subtotal [A4]	Accrued Payroll	(259,481.00)	0.00	(259,481.00)
24-00-00	Subgroup : (A12)	Other Current Liabilities			
24-000-02 Accrued Expenses-Tamker Brokerage Fee 6,661-00 0.00 (6.661-00 24-137-01 Accrued Expenses-Capital Lesse-Capite (20.163-00) 0.00			(249,061.00)	0.00	(249,061.00)
24-137-01 Accrued Expenses-Capitel Leaser-Copier (20,163.00) 0.00 (20,163.00) 0.00 (33,682.00) 0.00 (33,682.00) 0.00 (33,682.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,47.00) 0.00 (29,48.00) 0.00 (29,47.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,48.00) 0.00 (29,49		•	• • •	0.00	(6,661.00)
24-162-00 Accrued Expenses>Insurance - General Liability & Other (33.892.00) 0.00 (33.892.00) 0.00 (2.947.00) 0.00 (2.947.00) 0.00 (2.947.00) 0.00 (2.947.00) 0.00 (2.947.00) 0.00 (2.947.00) 0.00 (14.00) 0.00 (14.00) 0.00 (14.00) 0.00 (14.00) 0.00 (152.871.00) 0.00 (152.871.00) 0.00 (152.871.00) 0.00 (17.209.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00				0.00	(20,163.00)
24-260-79 Accrued Expenses>Welfare (Assumed) - Union (2,947 00) 0.00 (2,947 00) 0.00 (14,00) 24-285-00 Accrued Expenses>Year End Adjustments (14,00) 0.00 (152,871 00) 0.00 (152,871 00) 0.00 (17,209 00) 0.00 0.00 (17,209 00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00			• • •	0.00	(33,692.00)
24-285-00 Accrued Expenses-Year End Adjustments		•	• • •	0.00	(2,947.00)
24-881-00 Accrued Expenses-Workers Comp (152.871.00) 0.00 (152.871.00) 24-882-00 Accrued Expenses-Health Insurance (17.209.00) 0.00 (17.209.00) Subtotia [IA12] Other Current Liabilities 482,515.00 0.00 (482,618.00) Subgroup: [83] Loans from Owners or Related Parties 27.000.87 Due To/(From)-Pospect (131.027.00) 0.00 (2.653.00) 27-000.89 Due To/(From)-Management (28.689.00) 0.00 (28.689.00) 27-152.00 Due To/(From)-Employee (2.624.00) 0.00 (2.654.00) 27-152.00 Due To/(From)-Employee (2.624.00) 0.00 (2.694.00) Subgroup: [B4] Cher Long-Term Liabilities (49.00) 0.00 (4.691.00) 27-102.00 Due To/(From)-Medicare A (4.691.00) 0.00 (4.691.00) 27-105.00 Due To/(From)-Medicare A (4.691.00) 0.00 (4.691.00) 27-105.00 Due To/(From)-Medicare A (4.691.00) 0.00 (4.691.00) 27-105.00 Due To/(From)-Medicare A (4.691.00)<		•	• • • • • • • • • • • • • • • • • • • •	0.00	(14.00)
24-882-00 Accrued Expenses-Health Insurance (17, 209.00) 0.00 (17,209.00) Subtotal [A12] Other Current Liabilities (482,618.00) 0.00 (482,618.00)		· · · · · · · · · · · · · · · · · · ·	. ,	0.00	(152,871.00)
Subfordia A12 Other Current Liabilities (482,618.00)		·		0.00	
Subgroup [B3] Loans from Owners or Related Parties 27-000-87 Due To((From)-Prospect 131 (027 00) 0.00 (2,653 00) 0.00 (3,653 00) 0.00 (3,653 00) 0.00 (3,653 00) 0.00 (3,668 00) 0.00 (3,668 00) 0.00 (2,624 00) 0.00 0		· —			(482,618.00)
27-000-87 Due To/(From)>Torrington (2,653.00) 0.00 (2,653.00)	Subtotal [A12]		<u> </u>		
27-00-99 Due To/(From)-Prospect (131,027 00) 0.00 (131,027 00) 27-000-92 Due To/(From)-Management (28,689 00) 0.00	Subgroup : [B3]	Loans from Owners or Related Parties			(0.050.00)
27-00-92 Due To/(From)>Management (28,689.00) 0.00 (28,689.00) 27-152-00 Due To/(From)>Employee (2,624.00) 0.00 (49.00) 0.00 (49.00) 3.00 (49.00) 3.00 (49.00) 3.00 (49.00) 3.00 (49.00) 3.00 (49.00) 3.00 (49.00) 3.00 (4.691.00) 3.00	27-000-87	Due To/(From)>Torrington	• • • • • • • • • • • • • • • • • • • •		
27-152-00 Due To/(From)>Employee (2,624.00) 0.00 (4,90.0) (49.00) 0.00 (49.00) (40.00)	27-000-89	Due To/(From)>Prospect		•	
27-316-00 Due To/(From)>Greenwich (49.00) 0.00 (49.00)	27-000-92	Due To/(From)>Management	(28,689.00)		
Subtotal [B3] Loans from Owners or Related Parties (165,042.00) 0.00 (165,042.00)	27-152-00	Due To/(From)>Employee	(2,624.00)		• • • •
Subgroup : [B4] Other Long-Term Liabilities 27-102-00 Due Tor(From)>Medicare A (4.691.00) 0.00 (4.691.00) 0.00 (2.111.00) 0.00 (2.111.00) 0.00 (2.111.00) 0.00 (2.111.00) 0.00 (2.111.00) 0.00 (2.111.00) 0.00 (2.111.00) 0.00 (3.486.00) 0.00 (4.486.00) 0.00 (4.486.00) 0.00 (5.1.855.00) 0.00 (27-316-00	Due To/(From)>Greenwich	(49.00)		
27-102-00 Due To/(From)>Medicare A (4,691.00) 0.00 (4,691.00) 27-105-00 Due To/(From)>HMO (2,111.00) 0.00 (2,111.00) 0.00 (3,436.00) 0.00 (6,436.00) 0.00 (6,436.00) 0.00 (6,436.00) 0.00 (51,355.00) 0.00 (51,355.00) 0.00 (51,355.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00	Subtotal [B3]	Loans from Owners or Related Parties	(165,042.00)	0.00	(165,042.00)
27-102-00 Due To/(From)>Medicare A (4,691.00) 0.00 (4,691.00) 27-105-00 Due To/(From)>HMO (2,111.00) 0.00 (2,111.00) 0.00 (3,486.00) 0.00 (6,486.00) 0.00 (6,486.00) 0.00 (6,486.00) 0.00 (6,486.00) 0.00 (51,355.00) 0.00 (51,355.00) 0.00 (51,355.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 (64,593.00) 0.00 0	0	Other Leas Town Lightlities			
27-105-00 Due To/(From)>HMO (2,111.00) 0.00 (2,111.00) 27-112-00 Due To/(From)>Income (6,436.00) 0.00 (6,436.00) 27-199-00 Due To>Patient Spend Down (51,355.00) 0.00 (51,355.00) 3ubtotal [B4] Other Long-Term Liabilities (64,593.00) 0.00 (64,593.00) Total [33-34] Liabilities (4,332,832.00) 0.00 (4,332,832.00) Group : [35] Equity Subgroup : [B1] Owner's Capital 31-000-86 Partner's Equity>All Partners>Capital Draws 3,136.00 0.00 3,136.00 Subtotal [B1] Owner's Capital 3,136.00 0.00 3,136.00 Subgroup : [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Subtotal [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Total [35] Equity 485,301.00 0.00 485,301.00 NET (INCOME) LOSS 0.00 0.00 0.00 0.00 Comparison 0.00		_	(4 691 00)	0.00	(4 691.00)
27-112-00 Due To/(From)>Income (6,436.00) 0.00 (6,436.00) 27-112-00 Due To/(From)>Income (6,436.00) 0.00 (51,355.00) 27-112-00 Due To/Patient Spend Down (51,355.00) 0.00 (51,355.00) Subtotal [B4] Other Long-Term Liabilities (64,593.00) 0.00 (44,593.00) Total [33-34] Liabilities (4,332,832.00) 0.00 (4,332,832.00) Group : [35] Equity Subgroup : [B1] Owner's Capital 31-000-86 Partner's Equity>All Partners>Capital Draws 3,136.00 0.00 3,136.00 Subtotal [B1] Owner's Capital 31,136.00 0.00 3,136.00 Subgroup : [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Subtotal [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Total [35] Equity 485,301.00 0.00 485,301.00 NET (INCOME) LOSS 0.00 0.00 0.00 0.00 Complete the total c		• •	· · · · · · · · · · · · · · · · · · ·		• • • • •
27-199-00 Due To-Patient Spend Down (51,355.00) 0.00 (51,355.00)		• •	• • • • • • • • • • • • • • • • • • • •		,
Subtotal [B4] Other Long-Term Liabilities (64,593.00) 0.00 (64,593.00) Total [33-34] Liabilities (4,332,832.00) 0.00 (4,332,832.00) Group: [35] Equity Subgroup: [B1] Owner's Capital 0.00 3,136.00 31-00-86 Partner's Equity>All Partners>Capital Draws 3,136.00 0.00 3,136.00 Subtotal [B1] Owner's Capital 3,136.00 0.00 3,136.00 Subgroup: [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Subtotal [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Total [35] Equity 485,301.00 0.00 485,301.00					• • • • • • • • • • • • • • • • • • • •
Total [33-34] Liabilities (4,332,832.00) 0.00 (4,332,832.00) Group : [35] Equity Subgroup : [B1] Owner's Capital 31-00-86 Partner's Equity-All Partners>Capital Draws 3,136.00 0.00 3.136.00 Subtotal [B1] Owner's Capital 3,136.00 0.00 3.136.00 Subgroup : [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Subtotal [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Total [35] Equity 485,301.00 0.00 0.00 485,301.00					
Group : [35]	Subtotal [84]	Other Long-Term Liabilities	(04,533.00)		(04,000,00)
Subgroup : [B1] 31-000-86 Owner's Equity>All Partners>Capital Draws 3,136.00 0.00 3,136.00 Subtotal [B1] Owner's Capital 3,136.00 0.00 3,136.00 Subgroup : [B5] 30-000-00 Cumulated Earnings 482,165.00 0.00 482,165.00 Subtotal [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Total [35] Equity 485,301.00 0.00 485,301.00 NET (INCOME) LOSS 0.00 0.00 0.00 0.00	Total [33-34]	Liabilities	(4,332,832.00)	0.00	(4,332,832.00)
Subgroup : [B1] Owner's Capital 3,136.00 0.00 3,136.00 Subtotal [B1] Owner's Capital 3,136.00 0.00 3,136.00 Subgroup : [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Subtotal [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Total [35] Equity 485,301.00 0.00 485,301.00 NET (INCOME) LOSS 0.00 0.00 0.00	Group : [35]	Equity			
Subtotal [B1] Owner's Capital 3,136.00 0.00 3,136.00 Subgroup : [B5] 30-000-00 Retained Earnings 482,165.00 0.00 482,165.00 Subtotal [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Total [35] Equity 485,301.00 0.00 485,301.00 NET (INCOME) LOSS 0.00 0.00 0.00 0.00	Subgroup : [B1]	Owner's Capital			
Subgroup : [B5] 30-000-00 Retained Earnings 482,165,00 Retained Earnings 0.00 A82,165,00 Retained Earnings 482,165,00 A82,165,00 Retained Earnings 0.00 A82,165,00 Retained Earnings 482,165,00 Retained Earnings 0.00 Retained Earnings 482,165,00 Retained Earnings 0.00 Retained Earnings <td>31-000-86</td> <td>Partner's Equity>All Partners>Capital Draws</td> <td>3,136.00_</td> <td>0.00</td> <td>3,136.00</td>	31-000-86	Partner's Equity>All Partners>Capital Draws	3,136.00_	0.00	3,136.00
30-000-00 Retained Earnings 482,165.00 0.00 482,165.00	Subtotal [B1]	Owner's Capital	3,136.00	0.00	3,136.00
30-000-00 Retained Earnings 482,165.00 0.00 482,165.00	Cuberous (ISS)	Cumulated Famings			
Subtotal [B5] Cumulated Earnings 482,165.00 0.00 482,165.00 Total [35] Equity 485,301.00 0.00 485,301.00 NET (INCOME) LOSS 0.00 0.00 0.00 0.00		-	482.165.00	0.00	482,165.00
Total [35] Equity 485,301.00 0.00 485,301.00 NET (INCOME) LOSS 0.00 0.00 0.00	•				482,165.00
NET (INCOME) LOSS 0.00 0.00 0.00	Subtotal [B5]	Cumulated carnings	402,100.00		
NET (INCOME) LOSS	Total [35]	Equity	485,301.00	0.00	485,301.00
0.00		NET (INCOME) LOSS	0.00	0.00	0.00
		_	0.00	0.00	0.00

Client:

Engagement: Period Ending: Trial Balance:

Workpaper:

Regal Care Management Medicald - RegalCare at New Haven, LLC 9/30/2018 A.01 - TB-CCNH H.01 - Reclassifying Journal Entries Report

Workpaper.	11.01 - Neclassilying dournal Entires Report			
Account	Description	W/P Ref	Debit	Credit
Reclassifying Jou		N.01a		
To reclass dental e	xpense to the correct line of the cost report			
Marcum 101	Dentist		9,000.00	
60-206-00	Nursing Expense>Clinical Services			9,000.00
Total			9,000.00	9,000.00
Reclassifying Jou	rnal Entries JE # 2	E.06		
	ne expense from the telephone line			
Marcum 102	Cell Phone		3,426.00	
80-231-00	Admin Expense>Telephone			3,426.00
Total			3,426.00	3,426.00
Paclassifying lou	rnal Entries JE # 3	E.03		
To reclass other en				
85-200-79	Employee Benefits Expense>Training Fund>Union		54,141.00	
85-245-00	Employee Benefits Expense>Background Checks		2,313.00	
85-255-79	Employee Benefits Expense>Pension>Union		428,989.00	
85-260-79	Employee Benefits Expense>Welfare>Union		1,213,311.00	
Marcum 107	Discriminatory Bonus		31,000.00	
Marcum 108	Employee Food		2,388.00	
Marcum 109	Employee Relations		5,962.00	
Marcum 110	Holiday Party		2,800.00	
61-883-00	Nursing Admin Expense>Other Benefits			1,311,575.00
69-883-00	Social Services Expense>Other Benefits			17,647.00
70-883-00	Dietary Expense>Other Benefits			137,473.00
71-883-00	Activity Expense>Other Benefits			25,032.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			116,926.00 45,783.00
75-883-00	Maintenance Expense>Other Benefits			86,468.00
80-883-00 Total	Admin Expense>Other Benefits		1,740,904.00	1,740,904.00
	ırnal Entries JE # 4	E.03		
To reclass profess	ional fees from the accounting line of the cost report			
80-240-00	Admin Expense>Professional Fees		56,400.00	
80-239-00	Admin Expense>Accounting Fees		56,400.00	56,400.00 56,400.00
Total			30,400.00	30,400.00
Reclassifying Jou	ırnal Entries JE # 5	N.01a		
To Reclass Abulan	ce Resident Transportation to proper line of cost report			
Marcum 112	Ambulance		12,091.00	
60-213-00	Nursing Expense>Transportation			12,091.00
Total			12,091.00	12,091.00
Peclassifying In	urnal Entries JE # 6	E.08		
	riptions from the dues line of the cost report			
Marcum 113	Subscriptions		150.00	
80-235-00	Admin Expense>Dues & Subscriptions			150.00
Total	Admin Expense- baco a babbangnone		150.00	150.00
Poolaccifuing to	urnal Entries JE # 7	E.09b		
	Fees from Professional Fees	£.300		
80-238-00	Admin Expense>Legal Fees		1,928.00	
80-240-00	Admin Expense>Legal Fees Admin Expense>Professional Fees		1,020.00	1,928.00
Total	Admin Expenses Froicesional Fees		1,928.00	1,928.00
. Jul				



Workpaper Index:

Prepared By:

Reviewed By:

Workpaper Date:

Name of Workpaper:

1/21/2019

1/21/2019

Run Date:

VHCL CKLST

Provider Name:

RegalCare at New Haven, LLC

Provider Number: Period Ended:

8177

9/30/18

VEHICLE COMPLIANCE CHECKLIST

PURPOSE:

To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? Request insurance cards and current vehicle registration.				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowablemonthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: