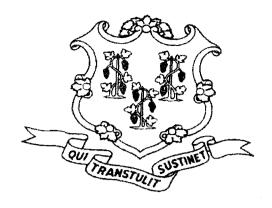
State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2018

Name of Facility (as	licensed)			· -				. 1812
RegalCare at Torring	ton, LLC				_			
Address (No. & Stre	et, City, State, 2	Zip Code)		_				
80 Fern Drive, Torrii	ngton, CT 0679	0			_			
Type of Facility								
☐ Chronic and C Nursing Hom	Convalescent e only (CCNH)		Rest Home wit Supervision on (RHNS)	_		(Specify)		
Report for Year Begi	nning		Report for Yea	r Ending				
10/1/2017			9/30/2018					
License Numbers:		CCNH 2354	RHNS		(Specify)	1		dicare Provider 07-5105
				····				
Medicaid Provider N	umbers:	CC 000009621	NH	RI	INS		ICF-IID	
For Department Us	e Only							
Sequence Number Assigned	Signed and Notarized	Date Received	Sequence N Assign		Signed ar	nd Notarized	i	Date Received
						· · · · · · · · · · · · · · · · · · ·	+	

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	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 Torrington, 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) Eliezer Elefant			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 Adjus	stm	ent		Page	of J 27
				1A	37
Name of Facility		Period Cov	ered:	From	То
RegalCare at Torrington, LLC		<u> </u>		10/1/2017	9/30/2018
Address of Facility					
80 Fern Drive, Torrington, CT 06790					
Report Prepared By		Phone Nun		Date	
Marcum LLP		203-781-9	500	12/18/2018	3
Item		Total	CCNH	RHNS	(Specify)
Dietary wages paid	\$				
2. Laundry wages paid	\$				
3. Housekeeping wages paid	\$				
4. Nursing wages paid	\$			<u> </u>	
5. All other wages paid	\$				
6. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire Type of Facility - Organization Structure

RegalCare at Torrington, LLC RHNS Specify Medicare Provider Not Diversing Home only (CCNH) Rest Home with Nursing Supervision only (RHNS) Supervision only (RHNS) Covernment Covernment			Pho	ne No. of Fac	rility	Report for Ye	ar Ended	Page	of	
Name of Facility (as shown on license) RegalCare at Torrington, LLC RegalCare at Torrington, LLC 80 Fern Drive, Torrington, CT 06790					011111		an Ended	_		
RegalCare at Torrington, LLC 80 Fern Drive, Torrington, CT 06790 CCNH RHNS (Specify) Medicare Provider Not 07-5105 Type of Facility (Check appropriate box(es)) Rest Home with Nursing Nursing Home only (CCNH) Rest Home with Nursing Supervision only (RHNS) (Specify) Type of Ownership (Check appropriate box) O Proprietorship O Profit Corp. O Non-Profit Corp. O Government O Trust Date Opened Date Closed Date Closed Date Closed Date Closed Date Closed CRNH RHNS (Specify) Medicare Provider Not 07-5105 Chronic and Convalescent Rest Home with Nursing Supervision only (RHNS) Corp. (Specify) Chronic and Convalescent Rest Home with Nursing Corp. (Specify) Chronic and Convalescent Supervision only (RHNS) Corp. (Specify) Chronic and Convalescent Chronic and Convalescent Corp. (Specify) Chronic and Convalescent Corp. (Specify) Corp. (Specify) Corp. (Specify) Chronic and Convalescent Corp. (Specify) Corp. (Specify)	Name of Facility (as shown on license)				0. & S	<u> </u>	ate. Zip)	<u> </u>		
License Numbers: CCNH	• •					•				
License Numbers: 2354 07-5105 Type of Facility (Check appropriate box(es)) □ Chronic and Convalescent Nursing Home only (CCNH) □ Rest Home with Nursing Supervision only (RHNS) □ (Specify) Type of Ownership (Check appropriate box) ○ Proprietorship ● LLC ○ Partnership ○ Profit Corp. ○ Non-Profit Corp. ○ Government ○ Trust If this facility opened or closed during report year provide: □ Date Opened □ Date Closed		CCNH	Γ		Ī			Medicare I	Provider	No.
Chronic and Convalescent Nursing Home only (CCNH) Rest Home with Nursing Supervision only (RHNS) Type of Ownership (Check appropriate box) O Proprietorship O LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust Date Opened Date Closed	License Numbers:	2354				(1)		07-5105		
Nursing Home only (CCNH) Supervision only (RHNS) Type of Ownership (Check appropriate box) O Proprietorship O LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust If this facility opened or closed during report year provide: Date Opened Date Closed	Type of Facility (Check appropriate box(es)))							-	
O Proprietorship O LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust Date Opened Date Closed	Nursing Home only (CCNH)						(Specify)	1		
If this facility opened or closed during report year provide: Date Opened Date Closed	Type of Ownership (Check appropriate box)								
If this facility opened or closed during report year provide:	O Proprietorship O LLC O	Partnership	0	Profit Corp.	0	Non-Profit Cor	р. О	Government	O Tr	ust
Has there been any shance in aumorahin	If this facility opened or closed during repor	t year provide:			Date	Opened	Date Clo	sed		
Has there been any change in ownership	Has there been any change in ownership									
or operation during this report year? O Yes O No If "Yes," explain fully. N/A			0	Yes	0	No	If "Yes,"	explain fully	'.	
Administrator	Administrator									
Name of Administrator Nursing Home	Name of Administrator					Nursing Ho	ome			
Eliezer Elefant Administrator's 002060	Eliezer Elefant					Administrat	or's	002060		
License No.:							No.:			
Other Operators/Owners who are assistant administrators (full or part time) of this facility.		dministrators (full	or part time)	of this					
Name License No.: N/A						License N	No.:			
					<u> </u>				<u> </u>	

General Information and Questionnaire Partners/Members

Name of Facility		License No.	Report for Y	ear Ended	Page of
RegalCare at Torrington, LLC		2354	9/30/2018		3 37
Legal Name of Par		Business		Which R	or Town(s) in egistered
RegalCare OP Holding Compa	any, LLC	5 Barlow Road, 08817	Edison, NJ	NJ	
Name of Partners/Members	Business Ad	ldress		Title	% Owned
Eliyahu Mirlis	5 Barlow Road, Edison	, NJ 08817	Member		98%
Corinne DiBacco	519 Cedar Ridge Dr, G 06033	lastonbury, CT	Member		2%
		· · · · · · · · · · · · · · · · · · ·			
1					

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year En	ded	Page of
RegalCare at Torrington, LLC	2354	9/30/2018		3A 37
If this facility is owned or operated as a corpo	ration, provide the	following information	on:	
Legal Name of Corporation	Busines	s Address	State(s) in Whi	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

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2018	3B	37
If this facility is owned or operated as an individua	l proprietorship, p	provide the following inform:	ation:	
Owr	ner(s) of Facility			
N/A				
			-	
<u> </u>				
· 				
				
				

General Information and Questionnaire Related Parties*

Name of Facility		License	No.		Report for Year Ended		Page	of	
RegalCare at Torrington	, LLC		2354		9/30/2018		4	37	
									
Are any individuals rece	iving compensation from the fa-	cility rel	lated thr	ough		If "Yes," provide the Name/Address and			
marriage, ability to conti	rol, ownership, family or busine	ss assoc	ciation?	•	Yes O No	complete the inform	nation on Pa	ge 11 of the report.	
Are any individuals or co	ompanies which provide goods	or servi	ces,						
including the rental of pr	roperty or the loaning of funds t	o this fa	acility,						
related through family as	ssociation, common ownership,	control.	, or busi	ness					
association to any of the	owners, operators, or officials	of this f	acility?			If "Yes," provide th	e following	information:	
							-		
		Als	so Provi	des		Indicate Where			
		Good	ls/Servi	ces to		Costs are Included			
Name of Related	Business	Non-F	Related I	Parties	Description of Goods/Services	in Annual Report	Cost	Actual Cost to the	
Individual or Company	Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party	
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	0	0		Line of Credit Interest	Pg 27 / Line 12d	38,550	38,550	
	26 Firemens Memorial Drive, Suite	0	0						
Regal Care Rehab	205 Pomona, NY 10970				Physical Therapy	Pg 13 / Line B5a	213,152	213,152	
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	0	0		Speech Therapy	Pg 13 / Line B9a	18,690	18,690	
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	0	•		Occupational Therapy	Pg 13 / Line B10a	257,792	257,792	
		0	0		Workers Compensation	Pg 15 / Line 1a1	147,606	147,606	
		0	0		Health Insurance	Pg 15 / Line 1a5	597,856	597,856	
		0	0		Property Insurance	Pg 27 / Line 14a	5,049	5,049	
		0	0		Liability Insurance	Pg 27 / Line 14c3	44,281	44,281	
Various Due To/From Intercompany Loans		0	0		Intercompany Loans	Pg 32 / Line D6			

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

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No.		Report for Year Ended	Page of	f		
RegalCare at Torrington, LLC	2354		9/30/2018	5 37	7		
If the facility is licensed as CDH and/or RCH or	provides AI	DS or TBI	services with special Medicaid	rates, costs			
must be allocated to CCNH and RHNS as follow	vs:		<u> </u>				
Item			Method of Allocation				
Dietary		Number of	meals served to residents				
Laundry							
Housekeeping							
			•	•			
Nursing			•	•			
		Attendants					
Direct Resident Care Consultants			-	by EACH			
			The state of the s	·····			
							
							
	wing question						
	Yes	UNO		allocation was	S		
			not made.				
N/A							
	enses and att	ach copy o	t appropriate supporting data.				
N/A					ļ		
					ı		
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows: Item							
2. Did the Facility annual mistaly allocate and call	f digallany di	root and ind	liment agets to non numbing home	a a a st a a mtara?			
* * * * *			_	cost centers?			
(e.g., Assisted Living, Home Health, Outpatie	iit Scivices, i	•					
	⊙ Yes	O NO					
N/A							
					ľ		

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 Y	ear Ended		Page	of
RegalCare at Torrington, LLC			2354	9/30/2018	_		6	37
	Relate	d * to						
	Own	ers,						
	Opera			j		Annual		
	Offi	cers		Date of	Term of	Amount		ount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Clai	med
	0	•						
	0	0						
	0	0						
	0	0				- · · · - · · · - · · · · · · · · · · ·		
	0	0						
	0	•						
	0	•						
	0	0						
	0	0						•
	0	0						•
Is a Mileage Log Book Maintained for All L]		2 0 1	∕es ⊙	No	Total ***		

Is a Mileage Log Book Maintained for All Leased Vehicles?

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

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

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

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General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended	J	Page	of
RegalCare at Torrington, LLC	2354	9/30/2018		7	37
The records of this facility for the p	period covered by this report	were maintained on the following basis:			
L	Modified Cash				
Is the accounting basis for this					
<u> </u>	Yes	If "No," explain.			
 	No				
N/A					
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code))		
1 Marcum LLP		555 Long Wharf Drive, 8th Floor, New F	Haven, CT	06511	
2					
3					
4					
Services Provided by This Firm (de.	scribe fully)				
1 Management Advisory Services, Cost I	Report Preparation		\$	16,688	
2			\$		
3			\$		
4			\$		
			Charge for	Services Pro	ovided
			s	16,688	
Are These Charges Reflected in the Expendi	ture Portion of This Report? If Ye	s, Specify Expense Classification and Line No.		,	
	Page 15, Line 1d	,-,, -			
Legal Services Information					
Name of Legal Firm or Independent	Attorney		Telephone	Number	
1 LeClaire Ryan	•		804-783-2		
2 Murtha Cullina			860-240-6		
3 Robinson & Cole		1	203-462-7		1
4 CNH Finance			203-742-3	057	
5 See Attached			Various		
Address (No. & Street, City, State, 2	Zip Code)				
1 PO Box 780054, Philadelphia,	PA 19178				ļ
2 185 Asylum Street, Hartford, C	T 06103				
3 280 Trumbull Street, Hartford,	CT 06103				1
4 2 Greenwich Plaza, Greenwich,	, CT 06830				
5 Various					
Services Provided by This Firm (des	scribe fully)		·····	 ,,	
1 Settlement Discussions / CHRO Median		<u> </u>	\$_	159	
2 Licensing / General Healthcare Regulat		<u></u>	\$	863	
General Legal Services / Compliance Is		on Pg 28)			
4 Line of Credit Financing (Disallowed of	on Pg 28)		\$	6,197	
Various (Disallowed \$5,533 on Pg 28))		\$	5,921	
			Charge for	Services Pro	ovided
			\$	13,217	
	•	s, Specify Expense Classification and Line No.			
• Yes O No	Page 15, Line 1e				

General Information and Questionnaire Accounting Basis

Name	e of Facility L	icense No.	Report for Year Ended		Page	of
Rega	Care at Torrington, LLC	2354	9/30/2018		7a	37
Lega	l Services Information					
Name	e of Legal Firm or Independent Attorney		T	elephone Nu	ımber	
1	Donald W. Light		N.	/A		
2	American Arbitration Association		21	15-732 - 5002	2	
3	Yifat Schnur Esquire LLC		34	17-268 - 5347	7	
4	Donahue, Durham & Noonan, P.C.		20)3-458-9168	3	
5	Torrington Probate Court		86	50-489-2215	;	
6	Treasurer State of CT		86	50-702-3000)	
7	Joseph Petrillo		N	/A		
Addre	ess (No. & Street, City, State, Zip Code)					
1	204 Goodhouse Rd, Litchfield, CT 06759					
2	230 S Broad St Fl 12, Philadelphia, PA 1917	78				
3	22 Prescott St, Edison, NJ 08817					
4	741 Boston Post Rd, Guilford, CT 06437					
5	140 Main Street, Torrington, CT 06790					
6	55 Elm Street Ste 3, Hartford, CT 06106					
7	N/A					
Servio	ces Provided by This Firm (describe fully)					
1	Private Detective Services (Disallowed on Pg 28)			\$	220	
2	Initial Admin Fee for Greivance			\$	275	
3	District of CT Matter / Settlements (Disallowed \$2,04	6 on Pg 28)		\$	2,160	
1	Case with NEHC (Disallowed on Pg 28)			\$	1,120	
5	Conservatorship (Disallowed on P 28)			\$	50	
5	Conservatorship (Disallowed on P 28)			\$	1,575	
7	State Marshall Conservatorship (Disallowed on Pg 28)			\$	521	
			Ci	narge for Ser	rvices Pr	ovideo
			1	\$	5,921	

Schedule of Resident Statistics

Name of Facility	License N					r Year Ende	od .		Page	of		
RegalCare at Torrington, LLC			2	354			9/30/2018				8	37
						Period 10/	'1 Thru 6/	30	_	Period 7/1	Thru 9/3	30
·		Total	Total				-					
	Total All	CCNH	RHNS	Total								
	Levels	Level	Level	(Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
Certified Bed Capacity				·	1							
A. On last day of PREVIOUS report period	75	75			75	75			75	75		
B. On last day of THIS report period	75	. 75			75	75			75	75		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	72	72			72	72			64	64		
B. As of midnight of THIS report period	69	69			64	64			69	69		
3. Total Number of Days Care Provided During Period			_								 .	
A. Medicare	3,365	3,365			2,613	2,613			752	752		
B. Medicaid (Conn.)	19,310	19,310			14,255	14,255			5,055	5,055		
C. Medicaid (other states)												
D. Private Pay	1,617	1,617			1,304	1,304			313	313		
E. State SSI for RCH											<u> </u>	
F. Other (Specify) HMO & Private Insurance	595	595			487	487			108	108		
G. Total Care Days During Period (3A thru F)	24,887	24,887			18,659	18,659			6,228	6,228		
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds A. Medicaid Bed Reserve Days		101			83	83			18	18		
B. Other Bed Reserve Days	16	16			16	_16						
5. Total Resident Days (3G + 4A + 4B)	25,004	25,004			18,758	18,758			6,246	6,246		

Schedule of Resident Statistics (Cont'd)

Name of Fac	ility		" 	Lice	ise No.				Repor	t for Year	Ended		Page	of
RegalCare at	•	ton II	C	1	2354				Repor					1
RegalCare a	t Torring	ion, LL	<u> </u>	<u> </u>	2334					9/30/201	10		9	37
4 Were th	nere any e	chanoes	in the certified	hed ca	nacity di	ıring t	he reno	ort vea	ır?	0	Yes	0	No	
		_	llowing informa		pacity at		iie repo	ort yea		O	103	O	140	
II I ES	T , provid			tion.	- CI		· D.							
			f Change	<u> </u>		nange	in Bec			. Ca	pacity Af	ter Change	4	
Date of	CCNH	RHNS	(Specify)	<u> </u>	Lost Gained							1	1	
Change	(1)	(2)	(0)		(2)		(4)				~	(0.10)	1 _	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason	for Change
	_	<u> </u>		 				ļ		<u> </u>				
				1				ļ		ļ <u></u>			}	
	 			 									 	
	<u> </u>							لــــا		L		J	<u> </u>	
5. If there	was any	change	in certified bed	capaci	ty during	the re	eport y	ear (as	report	ted in item	4 above)	provide the nu	mber of	
RESID	ENT DA	YS for	90 days followir	1g the	change.				•			•		
			3 0 10 10 10 11	<u></u>	· · · · · · · · · · · · · · · · · · ·							T		
			Change in R	acidan	t Dave					CC	NH	RHNS	(Sn	ecify)
1st char	nge		Change in K	CSIUCI	it Days					<u>cc</u>	INII	KIINS	(5р	cerry)
2nd cha										 			 -	
3rd cha														· · · · · · · · · · · · · · · · · · ·
4th char			 										 	
		lents an	d Rates on Septe	ember	30 of Co	st Yea	ar						·	
			Medicare		Medi				_	Se	lf-Pay		Other Sta	te Assisted
•	Item		CCNH	С	CNH	R⊦	INS	CC	NH	l RH	INS	(Specify)	R.C.H.	ICF-MR
No. of R	esidents		9	 	56				4	<u>```</u>		(SPECIA)/	1	101 1111
Per Dier			3 332 3			30.5	1	1		F 4			44	497 S.W. 407.
a. One			Various		244.89				450.00					
b. Two	bed rms.		Various		244.89				439.00					
c. Three	e or more	;				_								
bed:	rms.	- 1			ľ								ł	
				-										
												1	}	ļ.
7. Total Nu	ımber of	Physica	al Therapy Treats	ments						TOT	ΓAL	CCNH	RHNS	(Specify)
	Medica										2,513	2,513		
В.			lusive of Part B)							推 报行		温度的 網絡 卷		1.111111111111111111111111111111111111
			e Treatments								79	79		
		orative '	Treatments								709	709		
	Other		201 201 4								9,237	9,237		
			Therapy Treatm								12,538	12,538		
			Therapy Treatm	ents						Becal.	257	257		1986 B. 266
	Medica		usive of Part B)								257	257		
Б.			e Treatments								10	10		
 -			Treatments								88	88		
C	Other	or acr ve	Treatments								321	321		
		peech T	herapy Treatme	ents							676	676		
			tional Therapy T		ents								30 W.A.	14.10字字法
	Medica									and the second	3,786	3,786		
			usive of Part B)							NAME OF				Mary Mari
	1. Mair	tenance	e Treatments						[138	138	100000000000000000000000000000000000000	
		orative '	Treatments]		1,244	1,244		
	Other										9,733	9,733		
D.	Total O	ccupati	onal Therapy T	reatm	ents						14,901	14,901		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Report of LA	-,	- Salai i				
Name of Facility	License No.		Report for Yea	ır Ended	Page	of
RegalCare at Torrington, LLC	2354		9/30/2018		10	37
Are time records maintained by all individuals receiving co	mpensation?	0	Yes	0	No	
			Total Cost a	and Hours		
			1000100310	ild 110df3	T T	
	ľ	ŀ	1		}	}
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*	2079 W 2345	110013	KIIIVS	Hours	(Specify)	Tiouis
Operators/Owners (Complete also Sec. 1	排作的有关的	1999	16. 排化作为	EL911	631 1841 6	
of Schedule A1)						Section Code Section 1
2. Administrator(s) (Complete also Sec. III				14.51.74.11	50 THE	77.
of Schedule A1)	71,372	1,910				
3. Assistant Administrator (Complete also Sec. IV			5 113	原基:基金		
of Schedule A1)	200					
4. Other Administrative Salaries (telephone			J. 364 J. Cal.		105.2.5	
operator, clerks, receptionists, etc.)	145,718	8,646				
5. Dietary Service				- JE JE 11	A 15 E 16 F	
a. Head Dietitian	14,375					
b. Food Service Supervisor	116,799					
c. Dietary Workers	321,041		TARREST AND THE PARTY OF THE PA			
Housekeeping Service a. Head Housekeeper	2,000 3,600		15. 15.45	48.85	F-2-643	and the second
b. Other Housekeeping Workers	220,700	10,943				
7. Repairs & Maintenance Services	220,700	10,943			4.5	
a. Engineer or Chief of Maintenance	58,875	2,112	a Atalia A. Sala			# 18 18 15 E
b. Other Maintenance Workers	10,755	901				
8. Laundry Service			ar English		688341	
a. Supervisor						
b. Other Laundry Workers	76,746	3,939				
Barber and Beautician Services						
10. Protective Services						Name and the same
11. Accounting Services	5/13/14					
a. Head Accountant b. Other Accountants	 	 				
12. Professional Care of Residents			water to be the			
a. Directors and Assistant Director of Nurses	130,518	2,285			A. C. S. C. S. S.	
b. RN	130,316	2,263				
1. Direct Care	413,447	10,344	AND SHOULD BE ASS		A CAR APPLICATION	
2. Administrative**	233,865	8,262				
c. LPN						
1. Direct Care	829,236	26,190				
2. Administrative**						
d. Aides and Attendants	1,147,326	56,799				
e. Physical Therapists	 				<u></u>	
f. Speech Therapists	ļ					
g. Occupational Therapists	92.449	2.072				
h. Recreation Workers i. Physicians	83,448	3,073			李 新 是 世 斯 基	
Physicians Nedical Director			AND THE PERSON NAMED IN	31 37 656 7		
2. Utilization Review	 					
3. Resident Care***						
4. Other (Specify)						1 1 5
j. Dentists						
k. Pharmacists						
1. Podiatrists	 					
m. Social Workers/Case Management	40,015	1,755				
n. Marketing	34,557	1,991		Married Albandon Control	77 47 70 434 45 5	
Other (Specify) See Attached Schedule	72,229	3,323	La Maria La Africa	Green Company	10 Tel 10 Te	Mark Control
A-13. Total Salary Expenditures	4,021,022	163,421				

^{*} 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	RI	HNS	(Specify)		
Position	S	Hours	\$	Hours	\$	Hours	
Clinical Services	\$ 14,904	1,271					
Admissions	57,325	2,052					
		-		<u> </u>	ļ		
			:				
							
		7					
		(98) (98) (98) (98)					
		- 200					
Total	\$ 72,229	3,323	\$ -		\$ -		

Schedule of Other Fees (Page 13)

	CC	NH	RI	INS	(S _l	oecify)
Service	\$	Hours	\$	Hours	\$	Hours
	. 0					
IV Insertion	\$ 9,965	39				
Respiratory Therapist	590	10				
						1
						-
			77			
		4.0	147			1
<u> </u>		as the Control of the				
						1
		100				
	177	· 			<u> </u>	<u> </u>
	<u> </u>					
			 			
Total	\$ 10,555	49	\$ -		\$ -	

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility License No. Report for Year Ended Page of RegalCare at Torrington, LLC 2354 37 9/30/2018 11 Salary Paid Fringe Benefits and/or Other Line Where Total Total Hours Payments Full Description of Claimed on Name and Address of All Hours Compensation **CCNH RHNS** (Specify) (describe fully) Services Rendered Worked Page 10 Other Employment** Worked Received Name Section I - Operators/Owners Nursing Non Corinne DiBacco 71,515 Discriminatory Administrator 518 A12b2 RegalCare at New Haven 519 71,606 RegalCare at West Haven 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).

^{*} 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.

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*

Name of Facility (as licensed)				License No.		Report for Y	ear Ended		Page	of
RegalCare at Torrington, LLC				2354		9/30/2018			12	37
Name	CCNH	Salary Paid	d (Specify)	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 III - Administrators***										
Eliezer Elefant	71,372			Non Discriminatory	Administrator	1,910	A2			
							_		,	
Section IV - Assistant Administrators										
							_			

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

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

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

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.		Report for Y	ear Ended	Page	of
RegalCare at Torrington, LLC	23	54	9/30/2018		13	37
			Total Cost	and Hours		
	1					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
B. Direct care consultants paid on a fee					F 1458	n til lid
for service basis in lieu of salary						36.88
(For all such services complete Schedule B1)			i Barian		20149	21.44
1. Dietitian						
2. Dentist	4,500	117				
3. Pharmacist	9,342	Monthly Fee				
4. Podiatrist						
5. Physical Therapy				1.00 人名基	30143	141.5
a. Resident Care	213,152	3,135				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians	142 92 17		高级重要的		75 11 12 1	
a. Medical Director (entire facility)	42,000	305				
b. Utilization Review		4.4				
(Title 18 and 19 only) monthly meeting	g					
c. Resident Care**						
d. Administrative Services facility	1. 2 V.42 C	144 145	. 1.1.1	grade and		
1 Infection Control Committee					-	
(Quarterly meetings) 2. Pharmaceutical Committee	 					
(Quarterly meetings)						
3. Staff Development Committee	 				 	
(Once annually)	}		1			
e. Other (Specify)		1889				
9. Speech Therapist			l to ligation			and the
a. Resident Care	18,690	169	10 Sept. 10			
b. Other	10,070	107				
10. Occupational Therapist	***		1.0			
a. Resident Care	257,792	3,725				STEE G
b. Other	231,172	3,723				
11. Nurses and aides and attendants			COLUMN TO SERVICE STATE OF THE			- A 10
a. RN						
1. Direct Care	33,335	484		7.1	4	
2. Administrative***	33,333	707				-
b. LPN						
1. Direct Care	11,210	261	400 E		***************************************	
2. Administrative***	11,210	201		<u> </u>		
c. Aides	1,248	61	 			
d. Other	1,246	- 01				
12. Other (Specify)						gert Gra
See Attached Schedule	10,555	49	A STATE OF THE STA		AND AND ASSESSED.	B. 4 30 .
13 Total Fees Paid in Lieu of Salaries	601,824	8,306				

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

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

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

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

Name of Facility	License No.		Report for '	Year Ended	Page	of		
RegalCare at Torrington, LLC	2354		9/30/2018		14	37		
Name & Address of Individual	Full Explanation of Service	Operato	Related** to Owners, Operators, Officers Yes No		Explanation of Relationship			
LTC Management, 174 Scott Road, Prospect, CT 06712	Dentist	0	0	N/A				
Integra Scripts LLC, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	0	0	N/A				
RegalCare Rehab, 26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	Physical, Occupational and Speech Therapy	0	0	Common owne	ership			
Dr. Frank Crociata, DO 434 Prospect St, Torrington, CT 06790	Medical Director	0	0	N/A				
AAA Nursing, 3303 Main Street, Stratford, CT 06614	RNs / LPNs	0	0	N/A				
Town Staffing, 5140 US Highway 9 S, Howell, NJ 07731	RNs / LPNs / CNAs	0	0	N/A				
The Nurse Network, LLC, 405 Park Avenue New York, NY 10022	RNs / LPNs / CNAs	0	0	N/A				
SDX Swallowing, 21 Waterville Road, Avon, CT 06001	ST	0	•	N/A				
Technical Gas Products, INC. 101 North Plains Industrial Road, 1B Suite 1, Wallingford, CT	Respiratory Therapist	0	•	N/A	· · · · · · · · · · · · · · · · · · ·			
MedWiz Solutions, 167 Route 304, Bardonia, NY 10954	IV Insertion	0	0	N/A				
		0	0					
		0	0					
		0	0	·				
		0	0					
	·	0	0			· · · · · · · · · · · · · · · · · · ·		
		0	0					
		0	0					
		0	0					
		0	•		<u> </u>			
		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 Y	ear Ended	Page	of
RegalCare at Torrington, LLC 2354		9/30/2018		15	37
	-	<u> </u>			
				!	
Item		_ Total	CCNH	RHNS	(Specify)
1. Administrative and General			1211255		
a. Employee Health & Welfare Benefits			14.26	120-11	
1. Workmen's Compensation	\$	147,606	147,606		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$	379,130	379,130		
5. Health Insurance	\$	597,856	597,856		
6. Life Insurance (employees only)					
(not-owners and not-operators)	_ \$			_	
7. Pensions (Non-Discriminatory)	\$	199,578	199,578		
(not-owners and not-operators)		图			\$2.基于66.图 数。
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>)	\$	27,299	27,299		
See Attached Schedule		明经验,从 传动	新版: 30万吨	游差层的点路	CTAPE.
b. Personal Retirement Plans, Pensions, and	\$				
Profit Sharing Plans for Owners and				3 46 6 6 1	法法律法律法
Operators (Discriminatory)*			AMASAMA	型。第2条第	The Section of the Se
			是是对象。		
c. Bad Debts*	\$	15,607	15,607		
d. Accounting and Auditing	\$	16,688	16,688		
e. Legal (Services should be fully described on Page 7)	\$	13,217	13,217		
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*		e banari.		化基本基本 基	rate rate in
g. Office Supplies	\$	8,457	8,457		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	_\$[12,731	12,731		
2. Cellular Phones	\$	1,218	1,218		
i. Appraisal (Specify purpose and	\$				
attach copy)*			145 (E)s		125.26 (2)
		P (E al)			
j. Corporation Business Taxes (franchise tax)	\$	380	380		
k. Other Taxes (Not related to property - See Page 22)		and product at the plant	1124 表面	茅盖 建水油 集 到 [
1. Income*	\$	7			
2. Other (Specify)	\$				
See Attached Schedule		-04.25014A		LITE FILE	
3. Resident Day User Fee	\$	448,230	448,230		
Subtotal	\$	1,867,997	1,867,997		

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

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

RegalCare at Torrington, LLC 9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Union Training Fund	\$ 25,726		
Employee Background Checks	1,552		
720 Tax Form	21		
	<u> </u>		
Total	\$ 27,299	\$ -	\$ -

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	Year Ended	Page	of
RegalCare at Torrington, LLC	2354		9/30/2018		16	37
	· '					
			i			i
Item			Total	CCNH	RHNS	(Specify)
	ls Brought Forwa	rd:	1,867,997	1,867,997		
Travel and Entertainment						
Resident Travel and Entertainment		\$				-
2. Holiday Parties for Staff		\$	3,770	3,770		
3. Gifts to Staff and Residents		\$				·-
4. Employee Travel		\$	9,103	9,103		
5. Education Expenses Related to Seminars and	Conventions	_\$	903	903		
6. Automobile Expense (not purchase or depre	eciation)	\$				
7. Other (Specify)		\$				
See Attached Schedule				534544	REDIES.	4444
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expenses)	\$	2,758	2,758		
2. Advertising Telephone Directory (all such ex	cpenses_)***	\$				
3. Advertising Other (Specify)***		\$	9,603	9,603		
See Attached Schedule				1. 图像图像	是是国家	
4. Fund-Raising***		\$				
5. Medical Records		\$				
Barber and Beauty Supplies (if this service is	supplied	\$				
directly and not by contract or fee for service)***			142.94	医氯化氯基金	
7. Postage		\$	1,585	1,585		
* 8. Dues and Membership Fees to Professional		\$	6	6		
Associations (Specify)						
See Attached Schedule				April 4		
8a. Dues to Chamber of Commerce & Other Non-A	llowable Org.***	\$	350	350		
9. Subscriptions		\$				
10. Contributions***		\$				
See Attached Schedule			指责生制 2	. At 2 Kg	5.44	1. 14. 人名克尔
11. Services Provided by Contract (Specify and Contract)		\$	234,799	234,799		
Schedule C-2, Page 21 for each firm or indi	vidual)		3. 【数数字集	III SEL		
12. Administrative Management Services**		\$				
13. Other (<i>Specify</i>)		\$	76,658	76,658		
See Attached Schedule					# 243×3	
C-14 Total Administrative & General Expenditures		\$	2,207,532	2,207,532		

^{*} 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

escrip	tion											CNH		RHNS	(S	pecify)
- 22 -		:				12.5		a		1.87		- 1.				
								-,-	100	Ī.,		77	100	12.5		Sair
													Ţ		T	
													1			
													 			
													1 -			
					-		4		-		_		1		1	
otal O	her Tr	avel an	d Ente	rtainn	nent	49	1.5		77		S	-	s		s	

Schedule of Other Advertising

Description	(CCNH	RHNS	(Specify)
		-		
Marketing & Advertising	S	9,603		
Total Other Advertising	\$	9,603	\$ -	\$

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	L1		
American College of Healthcare Executives	6		
			l
			<u> </u>
			<u> </u>
Total Dues	\$ 6	<u>s - </u>	\$ -

Schedule of Contributions

Description					 C	CNH	R	HNS		(Specify)
						0			1	
· ·					Γ.	15 1		· ·		
		 							1	
Total Contributions	4	 	7		S		s		\$	-

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
[1] - 현 그런 그런 크롱트램트램트램트램트램트램트램트	0		
Licenses	3,010		
Fines, Penalties & Settlements	27,006		
Late Fees	1,781		
Bank Fees	35,073		
Employee Relations	1,225		
Discrimination Bonus	7,500		
Employee Food	313		
Cobra Insurance	750		
Total Other Administrative and General	\$ 76,658	s -	S -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
RegalCare at Torrington, LLC	2354	9/30/2018	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			
		:	
			,

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

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

of 37
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5 5
ecify)
Zily)
·

^{*} 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	Licer	ise No.	Report for		Page	of
RegalCare at Torrington, LLC		2354	9/30/2018	} 	19	37
Item		Total	CCNH	RHNS	(Spe	ecify)
3. Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items	Lbs Amt.					
washed, ironed, and/or processed.***	/ 11110.	4			1	
2. Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs					
processed.***	Amt.	\$				
3. Personal clothing of residents	Lbs		ļ <u>.</u>			
washed, ironed, and/or processed.***	Amt.	\$	 		<u> </u>	
4. Repair and/or purchase of linens.***	Lbs.		ļ			
	Amt.					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 82	82			
c. Other (Specify) Laundry Supplies		\$ 4,108	4,108			
3D. Total Laundry Expenditures (3a+b+c)		\$ 4,190	4,190			
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?	O Yes	•	No	If yes, specify cost.		
H. Did you receive revenue from employees?	O Yes	•	No	If yes, specify amt.		
I. Where is the revenue received reported in the Cos	t Report	?	(Page/Line	Item)		
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	O Yes	•	No	If yes, specify cost.		
K. Did you receive revenue from these people?) Yes	•	No	If yes, specify amt.		
L. Where is the revenue received reported in the Cos	t Report	?	(Page/Line	Item)		

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

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

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

Name of Facility	License No.	Rep	ort for Year E	nded	Page	of
RegalCare at Torrington, LLC	2354		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					
than through Management Services)	by Personnel					
(Complete Schedule C-2 att.	Amt.	-\$				
Page 21)						
C. Other (Specify)		\$	12,592	12,592		
Housekeeping Supplies			2000年7年2年			
4D. Total Housekeeping Expenditures (4a +	b + c)	\$	12,592	12,592		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	152,339	152,339		
MedWiz			2. 10 化氯基	·集計學表示		
b. Medicine Cabinet Drugs		\$	4,502	4,502		
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***		\$	6,433	6,433		
e. Oxygen					AND CAME.	
For Emergency Use		\$				<u> </u>
2. Other***		\$	5,487	5,487		
f. X-rays and Related Radiological		\$	5,636	5,636		
Procedures***						
g. Dental (Not dentists who should be incl	uded under	\$				
salaries or fees)				The second of the second of	在沙里特别	
h. Laboratory***		\$	15,273	15,273		
i. Recreation		\$	12,499	12,499		
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
l. Other (Specify)****		\$	116,723	116,723		
See Attached Schedule			建设建筑多			医数位数数
5M. Total Resident Care Expenditures (5a - 5)	j)	\$	318,892	318,892		

^{*} 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	\$ 83,452		
Sanitation & Incineration	465		
Equipment Rental	23,164		
Data Processing	9,642		
하는 사람들은 생활하는 경험에 가득한 사람들이 되었다. 그렇게 되었다는 그런데 그렇게 되었다. 		l ri	<u> </u>
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			<u> </u>
	1961 - 1971 - 1965 1965 - 1967 - 1965 1967 - 1967 - 1968		
			ļ
Total Other Resident Care	\$ 116,723	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ende	Report for Year Ended			Page	of
RegalCare at Torrington, LL	.C			2354	9/30/2018				21	37
		Related ** to Operators,					Total Cost	/Page Ref.**	*	_
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
On-Time IT Solutions, Inc	154 Spring Street Monroe, NY 10950	0	•	N/A	IT	12,215			16	m11
Caretech Group	Brooklyn NY 11230 P.O. Box 808 East	0	•	N/A	Purchasing Company	24,000			16	m11
USA Hauling & Recycling Inc.	Windsor CT 06088	0	•	N/A	Garbage	14,430			22	6f
Saucier Mechanical Services	Plantsville, CT 06479 PO Box 128 Harwinton	0	0	N/A	Repairs & Maintenance	16,235	_		22	6a
Lafferty Enterprises, Inc.	CT 06791 1 ADP Plaza, Milford,	0	<u> </u>	N/A	Snow Removal	13,065			 	6f
Wescom Solutions, Inc.	CT 06460 4, Mississauga, L5N 8E9, Canada	0	<u> </u>	N/A N/A	Payroll Services Training Database / Software	20,893 14,369				m11
LTC Consulting Services	7 Randolph Road, Howell, NJ 07731	0	• •	N/A	Fiscal Services	163,800				mll
		0	•							
		0	0						ļ	<u> </u>
		0	0						-	-
		0	<u> </u>						-	-
		0	<u> </u>							-

^{*} 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 Y	ear Ended	·	Page	of
RegalCare at Torrington, LLC 2354		9/30/2018			22	37
T.		T . 1	COM	PIPIG	(0	• • • • • • • • • • • • • • • • • • • •
Item CPI 4		Total	CCNH	RHNS	(Spe	cify)
6. Maintenance & Operation of Plant	Φ.				}	
a. Repairs & Maintenance	\$	37,196	37,196		 	
b. Heat	\$	19,088	19,088	·	 	
c. Light & Power	\$	71,757	71,757	· 	 	
d. Water	\$	13,189	13,189			
e. Equipment Lease (<i>Provide detail on p</i>		ļ			<u> </u>	
f. Other (itemize)	\$	78,333	78,333			
See Attached Schedule						SENER.
6g. Total Maint. & Operating Expense (6a	- 6f) \$	219,563	219,563			
7. Depreciation (complete schedule page 23	B*)					
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	26,066	26,066			
*7e. Total Depreciation Costs (7a + b + c + c	(i) \$	26,066	26,066			
8. Amortization (Complete att. Schedule Pa	ge 24*)]	
a. Organization Expense	\$	5,328	5,328			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	4,346	4,346			
d. Other (Specify)	\$					
*8e. Total Amortization Costs (8a + b + c + c	d) \$	9,674	9,674	· · · · · · · · · · · · · · · · · · ·		
9. Rental payments on leased real property le	ess					
real estate taxes included in item 10b	\$	170,052	170,052			
10. Property Taxes					1	
a. Real estate taxes paid by owner	\$]	
b. Real estate taxes paid by lessor	\$	64,968	64,968			
c. Personal property taxes	\$	675	675		<u> </u>	
11. Total Property Expenses (7e + 8e + 9 +		271,435	271,435		 	<u> </u>

^{*} 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	\$ 9,869		
Sanitation & Incineration	14,668		
Extermination	1,079		
Snow Removal	13,065		
Landscaping	4,095		
Fire Drill	7,798		
Contracted Service	27,759		
			s the second
Total Other Repairs and Maintenance	\$ 78,333	\$ -	\$ -

Annual Report of Long-Term Care Facility

CSP-23 Rev. 10/2006

Depreciation Schedule

Name of Facility					License No.	ation Sc		Report for Year E	nded		Page	of
RegalCare at Torrington, LLC			235	4		9/30/2018			23	37		
					Historical			Accumulated				
					Cost	Less		Depreciation to	Method of			
					Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
Property Item					Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
A. Land Improvements								•	· -			
Acquired prior to this report period												
Disposals (attach schedule)												
3. Acquired during this report period (attac	ch sche	dule)	_									The state of the s
A-4. Subtotal								THE SHARE THE SAME OF THE SAME		30		
B. Building and Building Improvements						_						
Acquired prior to this report period									·		1	
2. Disposals (attach schedule)				_								医科学 的
3. Acquired during this report period (atta-	ch sche	dule)							_			
B-4. Subtotal						r Handalah Fil			特殊的是 Acceptable	that is	(A)	
C. Non-Movable Equipment												A PERSONAL PROPERTY.
Acquired prior to this report period								<u> </u>				
Disposals (attach schedule)												The state of the
3. Acquired during this report period (atta	ch sche	edule)										
C-4. Subtotal					in the second of	976			Application of the second		A 14 3 5	
	Is a m	ileage										
		book		te of	Historical			Accumulated				
		ained?		isition	Cost	Less)	Depreciation to	Method of	1		ļ
					Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
	Yes	No	Month	Year	Land	Value	Depreciated	1 -	Depreciation	Life	for This Year	Totals
D. Movable Equipment		14	1000000	46	projet		102797 220HHI 102719	SECULATION OF SECULA	100 mg (100 mg)		or early 18	
1. Motor Vehicles (Specify name, model	- Distance	hine:	100.00	and the second			AND THE PROPERTY OF THE PARTY O	And Transfer	477			
and year of each vehicle)	19 4121	20	unida (19	(1) A (1)			· · · · · · · · · · · · · · · · · · ·		Partial Colors	100		and the state of
a.												Legislation (i)
b												
с.	<u> </u>	ļ		ļ		.	ļ		<u> </u>	<u> </u>		
d.		a designation con a			**************************************		7.49		and the second	Contractor II		
2. Movable Equipment		#### #################################	100000000	and the same of th	17.4		s conditions	A A HISUNDAN	100			
a. Acquired prior to this report period		77.	Var	Var	78,816		78,816	30,281	S/L	Various_	17,041	Part (February)
b. Disposals (attach schedule)		ATTE	. Institute and the second	- 10	. •	acontinueress				gelingurum managas		
c. Acquired during this report period		100	<u></u>		No college to the State	CHESTANIC PER METRICAL	A Sound Section	o periodica della constantica di con	295 T 1200 (AUGUSTO)	damente e		A State of the Sta
(attach schedule)	Samuel N	016.6 5.81	Var	Var	29,286	53.760	29,286	A KANSILATAN MANA	S/L	Various	9,025	illinin samusus sa
D-3. Subtotal	nungannu Sumasanu	1000	100	10,000		AND DESCRIPTION OF THE PARTY.	A COLUMN TO THE STATE OF THE ST	An approximately	April 1985	107 E		26,066
E. Total Depreciation	a delicati	girili.		No. of	CHEST AND LINE OF THE		account of a mithing	Contract Contract Contract	100	14		26,066

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
			,	
Total additions for	Land Improvements	\$ -		\$ -
Deletions:				
efi afria				
Total deletions for L	and Improvements	\$ -		\$ -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

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

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
				1 22
Total additions for Non-Movable Ed	Juipment	\$ -		\$ -
Deletions:				
Total deletions for Non-Movable Eq	uipment	\$ -		\$ -

^{*}Ties to Page 23, Line C3

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

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

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

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
2/9/2018	Deliver 2 dryers from Prospect to Torrington	\$ 3,153	10	\$ 315
6/4/2018	lawnmower	2,104	3	701
6/8/2018	3 year adult transmitter, strap	537	3	179
7/1/2018	3 year adult transmitter, strap sales tax	34	3	11
9/1/2018	HP Notebook and shipping of whole invoice	540	3	180
7/1/2018	Leaf Copier Lease	22,918	3	7,639
Total additions for	Movable Equipment	\$ 29,286		\$ 9,025
Deletions:				
1.0				
Total deletions for N	Movable Equipment	\$ -	<u> </u>	\$ -

Schedule of Leasehold Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:		 		
10/6/2017	133 new handles/knobs	\$ 3,177	15	\$ 212
10/9/2017	Additional handles/knobs	202	15	13
11/30/2017	handles/knobs sales tax	215	15	14
11/7/2017	installed 3 surface mounted 2 head emergency lights	938	10	94
11/17/2017	replaced sprinkler heads and added sprinkler head	3,762	10	376
12/26/2017	replaced dish room door		20	125
2/13/2018	install exhaust fans	1,498	10	150
10/10/2017	misc pipe and fittings, pendant head	1,141	25	46
3/23/2018		1,683	20	84
3/29/2018	Replacement of two storage tanks	8,280	10	828
6/29/2018	fixed AC, new motor	927	10	93
5/18/2018	sprinkler replacements	1,344	10	134
8/31/2018	chimney repair, check water system, new boiler installation	1,501	20	75
8/31/2018	Installation of new 60 amp disconnect	739	20	37
9/5/2018	ehange amp fuses	1,287	20	64
9/30/2018	split activator kit and LED board	847	15	56
8/17/2018	first installment for the exhaust fan	1,498	10	150
Total additions for l	Leasehold Improvement	\$ 31,539		\$ 2,551
Deletions:				
				12
Total deletions for L	easehold Improvement	\$ -		\$ -

^{*}Ties to Page 23, Line D2c
**Ties to Page 23, Line D2b

^{*}Ties to Page 24, Line C3
**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year	r Ended		Page	of	
RegalCare at Torrington, LLC			2354		9/30/2018			24	37
	Date Acqui				Accumulated Amort. to Beginning of	Basis for			
T4 .	Manak	17	Length of	Cost to Be	Year's	Computing		Amortization	T-4-1-
Item	Month	Y ear	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A. Organization Expense 1. Deferred Financing Costs				26,642	7,993	S/L		5,328	
2.				_	<u> </u>				H. The Table
A-4. Subtotal	Control of the Child					entender og grannlinger	para.ca		5,328
B. Mortgage Expense	*2		[(0100000019158 - 2.55 (5.55 25.55 0.000000000000000000000000000	<u> </u>	T. A. Santana				
2.									
3.									
B-4. Subtotal	(29)) 2001		SAN STATE OF BUILDING						
C. Leasehold Improvements and Other 1. Acquired prior to this report period	Var	Var	Various	18,070	2,583	S/L	Var	1,795	ERV. Million was
2. Disposals (attach schedule)	I								
3. Acquired during this report period	member in the	開発した日刊 開拓 (基準 2007年)						AND SUBMINISHED STREET	and the sum of the
(attach schedule)	Var	Var	Various	31,539		S/L	Var	2,551	**************************************
C-4. Subtotal		9000		an The Source				A AND THE PARTY OF	4,346
D. Total Amortization	Statistics Supplied Literal	early Collins				Comment of the Commen	100	- 1843年 - 1940年 - 1843年 - 1940年	9,674

- * 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 Torrington, LLC FIXED ASSET / DEPRECIATION SCHEDULE

_G/L Account	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2918 A/D	NBV
LEASEHOLD IMPR	OVEMENTS									
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,382	138	276	138	414	968
Leasehold Imp.	Construction for water run-off on back hill	4/1/2016	S/L	10	3,500	350	700	350	1,050	2,450
Leasehold Imp.	Construction for water run-off on back hill	5/1/2016	S/L	10	3,000	300	600	300	900	2,100
TOTAL LEASEHOL	D IMPROVEMENTS 2016				7,882	788	1,576	788	2,364	5,518
Leasehold Imp.	Glass Window	11/1/2016	S/I.	15	553	37	37	37	74	479
Leasehold Imp.	Restore Sprinkler System, Replace Sprinkler Heads	12/1/2016	S/L	10	3,456	346	346	346	692	2,764
Leasehold Imp.	Replace Honeywell Primary Control on Boiler	3/1/2017	S/L	20 7	2,100	105	105	105	210	1.890
Leasehold Imp. Leasehold Imp.	Auto Laundry Pump, Processing filter, Copper Tubing	5/1/2017	S/L S/L	7	1,118	160	160 209	160	320	798
Leasehold Imp.	Replace Booster Pump Exhaust Fan	7/1/2017 8/1/2017	S/L	10	1,463 1,498	209 150	150	209 150	418 300	1,045 1,198
·	D IMPROVEMENTS 2017				10,188	1,007	1,007	1,007	2,014	8,174
Leasehold Imp.	133 pew handles/knobs	10/6/2017	S/1.	15	3,177			212	212	2,965
Leasehold Imp.	Additional handles/knobs	10/9/2017	S/L	15	202	-		13	13	189
Sales Use Tax	handles/knobs sales tax	11/30/2017	S/L	15	215	-	-	14	14	201
Leasehold Imp.	installed 3 surface mounted 2 head emergency lights	11/7/2017	S/L	10	938	-	-	94	94	844
Leaschold Imp.	replaced sprinkler heads and added sprinkler head	11/17/2017	S/L	10	3,762		-	376	376	3,386
Leasehold Imp.	replaced dish room door	12/26/2017	S/L	20	2,500		-	125	125	2,375
Leasehold Imp.	install exhaust fans	2/13/2018	S/L	10	1.498	-		150	150	1.348
Leasehold Imp.	mise pipe and fittings, pendant head	10/10/2017	S/L	25	1.141	•		46	46	1.095
Leasehold Imp.	fixed heat	3/23/2018	S/L	20	1,683		-	84	84	1,599
Leasehold Imp.	Replacement of two storage tanks	3/29/2018	S/L	10	8,280	-	-	828	828	7,452
Leasehold Imp.	fixed AC, new motor	6/29/2018	S/L	10	927	-	-	93	93	834
Leasehold Imp.	sprinkler replacements	5/18/2018	S/L	10	1,344	-		134	134	1,210
Leasehold Imp.	chimney repair, check water system, new boiler installation	8/31/2018	S/L	20	1,501	-	-	75	75	1,426
Leasehold Imp.	Installation of new 60 amp disconnect	8/31/2018	S/L	20	739	-	-	37	37	702
Leasehold Imp.	change amp fuses	9/5/2018	S/L	20	1,287	-	-	64	64	1,223
Leasehold Imp. Leasehold Imp.	split activator kit and LED board first installment for the exhaust fan	9/30/2018 8/17/2018	S/L S/L	15 10	847 1,498	:		56 150	56 150	791 1,348
·	D IMPROVEMENTS 2018			-	31,539			2,551	2,551	28,988
TOTAL DENOFHOLI	D IM NO - EMPINIO 2010			-	31,557			Ap. U	2001	20,700
TOTAL LEASEHOLI	D IMPROVEMENTS				49,609	1,795	2,583	4,346	6,929	42,680
MOVABLE EQUIPM	ENT THE STATE OF T									
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	498	249	747	497
FF&F	Transmitter and System Tester	5/1/2016	S/L	10	585	59	118	59	177	408
Medical Equipment	Stepper, Recumbent, Stepone, STD Seat	4/1/2016	S/L	5	3,942	788	1,576	788	2,364	1,578
Computer Hardware	Dell Sonicwall Network Sec. 7 computers, server, 3 printers	3/1/2016	S/L	5	11,001	2.200	4,400	2,200	6,600	4,401
Computer Hardware	Lenovo Desktops (4)	4/1/2016	S/I.	5	2,080	416	832	416	1.248	832
Computer Hardware	Backup (12) & Project Management	5/4/2016	S/L	5	8,283	1,657	3,314	1,657	4,971	3,312
Computer Hardware	11 Unifi wireless Access Points & Unifi 24-port Gigabite Hub	9/1/2016	S/L	5	4,539	908	1,816	908	2,724	1,815
Sales Use Tax	11 Unifi wireless Access Points & Unifi 24-port Gigabite Hub	9/1/2016	S/L	5	288	58	116	58	174	114
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	350	175	525	352
Computer Software	Microsoft Office Pro (7)	3/1/2016	S/1.	3	1,630	543	1.086	543	1,629	1
Computer Software Capital Lease	Microsoft Office Pro (4) & Sonicwall Antivirus E-Copiers (Total = 6)	4/1/2016 3/1/2016	S/L S/L	3	1,703 16,850	568 5,617	1,136 11,234	567 5,616	1,703 16,850	-
TOTAL MOVABLE E			1,7,2	-	53,022	13,238	26,476	13,236	39,712	13,310
				=	-		TH			
FF&E	Diathermy	2/21/2017	S/L	10	11,562	1,156	1,156	1,156	2,312	9,250
FF&E	Thermostat Control	4/26/2017	S/L	10	1,119	112	112	112	224	895
Medical Equipment	Electric Patient Lift	6/1/2017	S/L	10	1,840	184	184	184	368	1,472
Medical Equipment	Scale for Patient Lift	6/21/2017	S/L	10	595	60	60	60	120	475
Computer Hardware	Note Book, Microsoft Office	3/1/2017	S/L	3	804	268	268	268	536	268
Computer Hardware Computer Software	Chromebooks, Notebooks, Processor Printer, Desktop Onteway Security Bundle	6/1/2017 3/6/2017	S/L S/L	5 5	6,302 1,000	1,260 200	1,260 200	1,260 200	2,520 400	3,782 600
Computer Software	Gateway Security Bundle	4/1/2017	S/L	5	1,000	200	200	200	400	600
Computer Software	Gateway Security Bundle	5/1/2017	S/L	5	1,000	200	200	200	400	600
Sales Use Tax	E-Copiers (Total = 6)- Sales Use Tax	9/30/2017	S/L	3	331	110	110	110	220	111
Sales Use Tax	Note Book, Microsoft Office-Sales Use Tax	4/30/2017	S/L	3	51	17	17	17	34	17
Sales Use Tax	Gateway Socurity Bundle-Sales Use Tax	4/30/2017	S/L	5	190	38	38	38	76	114
TOTAL MOVABLE E				_	25,794	3,805	3,805	3,805	7,610	18,184
FF&E	Deliver 2 dryers from Prospect to Torrington	2/9/2018	S/L	10	3,153			315	315	2,838
FF&E	lawnmower	6/4/2018	S/L	3	2,104	-		701	701	1,403
Medical Equipment	3 year adult transmitter, strap		S/L	3	537		_	179	179	358
Sales Use Tax	3 year adult transmitter, strap sales tax		S/L	3	34	_		11	ii	23
	IP Notebook and shipping of whole invoice		S/L	3	540			180	180	360
Capital Lease	Leaf Copier Lease	7/1/2018	S/L	3	22,918	•	-	7,639	7,639	15,279
TOTAL MOVABLE E	QUIPMENT 2018			=	29,286	-		9,025	9,025	20,261
I O I AL MIO VADELE L				_	108,102	17,043	30,281	26,066	56,347	51,755
	OUIPMENT			-						
TOTAL MOVABLE E	QUIPMENT									
TOTAL MOVABLE E	QUIPMENT			-	157,711	18,838	32,864	30,412	63,276	94,435
FOTAL MOVABLE E FOTAL ASSETS	CR SCHEDULE			-	157,711	18,838	32,864	30,412	63,276	94,435
FOTAL MOVABLE E	CR SCHEDULE			_						
FOTAL MOVABLE E FOTAL ASSETS FOTAL ASSETS PER FOTAL ASSETS PER VARIANCE VARIANCE DETAIL	CR SCHEDULE			_	157,711 156,213 1,498	18,838	32,864	30,412 23,027	63,276 51,947	94,435 104,266
TOTAL MOVABLE E	CR SCHEDULE TRIAL BALANCE			_	157,711 156,213	18,838	32,864	30,412 23,027	63,276 51,947	94,435 104,266

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

Name of Facility	License No.	Report for Year E	nded		Page of
RegalCare at Torrington, LLC	2354	9/30/2018			25 37
11. Property Questionnaire					
Part A	· · · · · · · · · · · · · · · · · · ·				
Is the property either owned by th	e Facility				If "Yes," complete Part B.
or leased from a Related Party?*	e i denity	O Yes	•	No	If "No," complete Part C.
*If any owner or operator of this fac	ility is related by family a	marriage ownership abilit	v to control or		ii ivo, complete i uit e.
business association to any person of			-		
related party transaction.					
Description		Total	1.485年中日	AND THE	
1. Date Land Purchased					
2. Date Structure Completed		_			
3. If NOT Original Owner, Date	of Purchase			1.44 新疆。	
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	·· 				
6. Square Footage 7. Acquisition Cost					
a. Land			一条金额 600 多 多		
b. Building	·				
Part B - Owner and Related Pa	rties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing	i ties	A PART TOTAL	Zild Wiorigage	I distributed	i Kali
a. Type of Financing (e.g., fin	xed, variable)		Amend V. Sec.		
b. Date Mortgage Obtained		- 			
c. Interest Rate for the Cost	Year				
d. Term of Mortgage (number	r of years)				
e. Amount of Principal Borro	owed				
f. Principal balance outstand	ing as of				
Complete if Mortgage was F					
During Current Cost Yes				415 MATE	
g. Type of Financing (e.g., fix	ked, variable)				
h. Date of Refinancing		·	ļ		
i. New Interest Rate	<u> </u>		ļ		
j. Term of Mortgage (numbe			 		
k. Amount of Principal Borrol. Principal Outstanding on N			 		
Part C - Arms-Length Lease		Improvements Only	<u></u>	<u></u>	
Name and Address of Lessor				Torm of Lagga	Annual Amount of Lease
Independence Senior Holdings LLC, 13		roperty Leased	+	20 Years	170,052
Drive, Lakewood, NJ 08707	ricedoiii Bunding		03/04/10	20 Tears	170,032
Dive, Lakewood, NJ 08707					
					·
					

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 Torrington, LLC	2354		9/30/2018			26 37
Ite	em		Total	CCNH	RHNS	(Specify)
12. Interest		····	 		<u> </u>	
A. Building, Land Improv	vement & Non-Movable	e				
Equipment		¢.		1		
1. First Mortgage Name of Lender		Rate \$		ing sarings.	e E Joseph	35 60 2 41 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Traine of Lender		Rate			15 14	
Address of Lender			M. Newschill			
2. Second Mortgage		\$				
Name of Lender		Rate				
Address of Lender	<u></u>					
3. Third Mortgage		\$		S. Sakisali, II. / Mali		mark (C. Comp. 1854) is a second
Name of Lender		Rate				
Address of Lender		<u> </u>				
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender		Rate				
Address of Lender		. 				
B. CHEFA Loan Informa	tion					
1. Original Loan Amo	unt	\$				
2. Loan Origination D	ate					
3. Interest Rate %						
4. Term						The second second
5. CHEFA Interest Ex	pense					
12 B7. Total Building Interest Ex	<i>spense</i> (A1 - A4 + B5)	\$				

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	· · · · · · · · · · · · · · · · · · ·	Report for Y	ear Ended		Page of
RegalCare at Torrington, LLC	2354		9/30/2018	om Emaca		27 37
			1	T	T	
	Item		Total	CCNH	RHNS	(Specify)
		rought Forward	+			(Sporting)
12. C. Movable Equipment						
1. Automotive Equipr	nent	\$		İ	1	}
A. Item	Rate	Amount				
Lender						
Address of Lender		······································				
2 01 (0 :()						A Committee of the Comm
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·				
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equ	ipment Interest		***		-	
Expense (C1 + 2)		\$				
12. D. Other Interest Expense		\$	43,664	43,664	was and was a series and	
Interest on LOC / Outs	tanding Balances / L	ate Fees				
13. Total All Interest Expense	$(12D7 \pm 12C3 \pm 12)$	D) \$	43,664	43,664		TO THE COMP
14. Insurance	(1207 1203 12)	<u> </u>	43,004	43,004		
a. Insurance on Property ((huildings only)	\$	5,049	5,049		
b. Insurance on Automobi		\$	3,047	3,047		
c. Insurance other than Pr						
1. Umbrella (<i>Blanket</i> 6		\$				
2. Fire and Extended (\$				
3. Other (Specify)		\$	44,281	44,281		
General Liability / I	EPLI / Surety Bond		有种抗药	Meistallatta		
					Martialit. Hilladis	
14d. Total Insurance Expenditu	res (14a + b + c)	\$	49,330	49,330		
15. Total All Expenditures (A-		\$	7,923,878	7,923,878		

D. Adjustments to Statement of Expenditures

	e of F	•	rrington, LLC	Li	cense No. 2354	Report for Ye	ar Ended	Page of 28 37
rega	T are	1	irington, ELC	<u> </u>	Total	130/2016	 	20 37
Itam	Page	Line			Amount of	j		
No.	_	No.	Item Description		Decrease	CCNH	RHNS	(Cracify)
			es and Wages		Decrease	CCNH	Krins	(Specify)
l uge	10-,	Juiuri	Outpatient Service Costs	-\$		2015 (4 T 4 T 6)	1. S. H. L. S. B.	dia Sada Tinada
2.			Salaries not related to Resident Care	<u>-</u> \$				
3.	 	├		<u>-</u> \$	<u> </u>		ļ	
4.		-	Occupational Therapy Other - See attached Schedule	_ <u>\$</u>	24.577	24.577		
	12	Duo fae	sional Fees	D	34,577	34,577		
Fuge 5.	13-1	Tojes	Resident Care Physicians **	<u>•</u>		14 97 S 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
<u> </u>	13	D10-	Occupational Therapy	\$	257.702	257.702		
	13	BTUa	Other - See attached Schedule	\$		257,792		
7.	15	16		_\$	10,555	10,555		3
_ <u>~</u> _	s 13 d	10 -	Administrative and General			主管基础制 克		
8.		-	Discriminatory Benefits	\$				
9.	15	1c	Bad Debts	\$	15,607	15,607	· · ·—	
10.		ļ	Accounting	\$				
10a.	15	1e	Legal	\$	12,628	12,628		
11.			Telephone	\$				
12.			Cellular Telephone	\$				
13.			Life insurance premiums on the life		41.4571			4.44 图 2 图 2
			of Owners, Partners, Operators	\$				
14.			Gifts, flowers and coffee shops	\$				
15.			Education expenditures to colleges or		最低的基本物			深语 器多数
			universities for tuition and related costs		注意 医多		AND ALL	
			for owners and employees	\$				
16.	16	L4	Travel for purposes of attending		1965	27514	高田 表面表	网络沙漠 医多生
			conferences or seminars outside the		· 图】第4 排发			
ł			continental U.S. Other out-of-state		机器 机造业			
			travel in excess of one representative	\$	1,106	1,106		
17.			Automobile Expense (e.g. personal use)	\$				
18.	16	m2/3	Unallowable Advertising *	\$	9,603	9,603		
19.			Income Tax / Corporate Business Tax	\$	130	130		
20.			Fund Raising / Contributions	\$				
21.		_	Unallowable Management Fees	\$				
22.			Barber and Beauty	\$				
23.			Other - See attached Schedule	\$	69,646	69,646		
	18 - I	ietar	Expenditures	*		1 502 5 20	HINE OF BUILDING	The Carolina
24.	<u>֓</u> ֡֞֞֓֞֞֞֞֓֞֡֡֡֡֡֡		Meals to employees, guests and others		. 1	A Company of the Comp		
- "			who are not residents	\$	A CALL OF A CALL SHOW AND A CALL OF	having, a see that have been	1 10 427 10 12 12 1	active Company of the
Page	19 - I		ry Expenditures	<u> </u>				and the second second
25.	1		Laundry services to employees, guests					
23.	}		and others who are not residents	\$			arrain annaide seachtean 1997. I	
Paga	20 L		keeping Expenditures	P				
26.	20 - II		Housekeeping services to employees, guests					
20.			and others who are not residents	\$		Solid State	0.00	A Principalina A P
		l.	Subtotal (Items 1 - 26)	\$	411,644	411,644		
			Subtotal (Items 1 - 20)	Φ		rry Subtotal fo		

^{*} 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	(Specif	fy)
10	12n	Marketing Salaries	\$ 34,577			
			- 10 Jan 1			
			44			
otal Oth	er Salaries A	Adjustment	\$ 34,577	\$ -	\$	-

Schedule of Fees Adjustments

Page Ref	Line Ref	Description		CCNH	RHNS	(Specify)
13	B120	IV Insertion	\$	9,965		
13	B120	Respiratory Therapist		590		
			P			
						1
Total Othe	r Fees Adju	istments	\$	10,555	\$ -	\$ -

Schedule of Other A&G Adjustments

age Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Non Routine Bank Charges	\$ 23,075		
16	m13	Fines, Penalties & Settlements	27,006		
_16	m13	Late Fees	1,781		
16	m13	Employee Relations	1,225		
16	m13	Employee Food	313		
16	m13	Discriminatory Bonus	7,500		
16	8a	Chamber of Commerce Dues	350		
15	Var	Marketing Salary Benefits Disallowance	8,396		
otal Othe	r A&G Ad	justments	\$ 69,646	\$ -	\$ -

Fairview Health of Greenwich, LLC **September 30, 2018 Benefits Disallowance**

Marketing Benefits Disallowance

Marketing Benefits Disallowed

Marketing Salary	34,557	Page 10
Total Salaries	4,021,022	TB Linked
Percent to Total Salaries	0.86%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	976,986	TB Linked
Marketing Benefits Disallowed	8,396	Page 28 attachment

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

Rega Care at Torrington, LLC	Nie	CD	:1:4	D. Adjustments to Statemen						
Item Page Line No. No. Item Description Decrease CCNH RHNS (Specify)					LK			Year Ended	Page	of
Item Page Line No. Item Description Subtotals Brought Forward \$ 411,644 411,644 Page 20 - Resident Care Supplies*** 27. 20 5a2 Prescription Drugs \$ 152,339 152,339 28. 20 5d Ambulance/Limousine \$ 6,433 6,433 29. 20 5f X-rays, etc \$ 5,636 5,636 30. 20 5h Laboratory \$ 15,273 15,273 31. Medical Supplies \$ \$ 32. 20 5e2 Oxygen (non emergency) \$ 5,487 5,487 33. Occupational Therapy \$ \$ 34. Other - See Attached Schedule \$ 10,516 Page 22 - Maintenance and Property 3 35. Excess Movable Equipment Depreciation See Attached Schedule \$ \$ 36. Depreciation on Unallowable Motor Vehicles \$ \$ 40. Motor Vehicles \$ \$ 37. Unallowable Property and Real Estate Taxes \$ \$ 5. Morty Oxhicles \$ \$ \$ 5. 38. Rental of Building Space or Rooms \$ \$ \$ 39. Other - See Attached Schedule \$ \$ \$ \$ 40. Mortgage Insurance \$ \$ \$ \$ 41. Property Insurance \$ \$ \$ 42. Other - Indirect \$ \$ \$ \$ \$ 43. Interest Income on Account Rec. \$ \$ \$ 44. Other - Miscellaneous \$ \$ \$ \$ \$ \$ \$ 45. Management Fees Direct \$ \$ \$ \$ \$ \$ \$ \$ \$	Rega	Care	at 1 or	rington, LLC	_		9/30/2018	,	29	37
No. No. No. Item Description Subtotals Brought Forward \$ 411,644 411,644 72 72 72 72 72 72 73 73	1		1				}	1		
Subtotals Brought Forward S 411,644 411,644 Page 20 - Resident Care Supplies***		. –					1			
Page 20 - Resident Care Supplies *** 27. 20 5a2 Prescription Drugs \$ 152,339 152,339 28. 20 5d Ambulance/Limousine \$ 6,433 6,433 6,433 29. 20 5f X-rays, etc \$ \$ 5,636 5,636 30. 20 5h Laboratory \$ 15,273 15,273 31.	No.	No.	No.	·				RHNS	(Spe	ecify)
27. 20 5a2 Prescription Drugs \$ 152,339 152,339	<u></u>				\$		411,644			
28. 20 5d Ambulance/Limousine \$ 6,433 6,433 29. 20 5f X-rays, etc \$ 5,536 5,636 30. 20 5h Laboratory \$ 15,273 31.	Page						46 27 1	40. 多型设备		
29. 20 5f X-rays, etc \$ 5,636 5,636		_20	5a2		\$	152,339	152,339			
30. 20 5h Laboratory \$ 15,273 15,273 31. Medical Supplies \$	28.	20	5d	Ambulance/Limousine	\$	6,433	6,433			
31.	29.	20	5f	X-rays, etc		5,636	5,636			
32. 20 Se2 Oxygen (non emergency) \$ 5,487 5,487 33. Occupational Therapy \$ 34. Other - See Attached Schedule \$ 10,516 Page 22 - Maintenance and Property 35. Excess Movable Equipment Depreciation See Attached Schedule \$ 36. Depreciation on Unallowable Motor Vehicles \$ 37. Unallowable Property and Real Estate Taxes \$ 38. Rental of Building Space or Rooms \$ 39. Other - See Attached Schedule \$ 5,328 5,328 Page 27 - Insurance \$ 40. Mortgage Insurance \$ 41. Property Insurance \$ 42. Other - Indirect \$ 43. Interest Income on Account Rec. \$ 44. Other - Miscellaneous Administrative \$ 45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ 48. Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule \$	30.	20	5h		\$	15,273	15,273			
33. Occupational Therapy \$ 10,516 10,516	31.			Medical Supplies	\$					
34. Other - See Attached Schedule \$ 10,516 10,516 Page 22 - Maintenance and Property 35. Excess Movable Equipment Depreciation 36. Depreciation on Unallowable Motor Vehicles 37. Unallowable Property and Real Estate Taxes 38. Rental of Building Space or Rooms 39. Other - See Attached Schedule 40. Mortgage Insurance 40. Mortgage Insurance 41. Property Insurance 41. Property Insurance 42. Other - Indirect 43. Interest Income on Account Rec. 44. Other - Miscellaneous Administrative 45. Management Fees Direct 46. Management Fees Indirect 47. Other - Direct 48. Mail Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule 5 5 6 6 7 7 8 Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule 5 6 7 8 Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule 5 6 7 7 8 8 8 8 8 8 9 9 10,516	32.	20	5e2	Oxygen (non emergency)	\$	5,487	5,487			
Page 22 - Maintenance and Property 35. Excess Movable Equipment Depreciation See Attached Schedule 36. Depreciation on Unallowable Motor Vehicles 37. Unallowable Property and Real Estate Taxes 38. Rental of Building Space or Rooms 39. Other - See Attached Schedule 40. Mortgage Insurance 41. Property Insurance 41. Property Insurance 42. Other - Indirect 43. Interest Income on Account Rec. 44. Other - Miscellaneous Administrative 45. Management Fees Direct 46. Management Fees Indirect 47. Other - Direct Not For Profit Providers Only 48. Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	33.			Occupational Therapy						
Excess Movable Equipment Depreciation See Attached Schedule S	34.			Other - See Attached Schedule	\$	10,516	10,516			
See Attached Schedule \$ 36. Depreciation on Unallowable Motor Vehicles \$ 37. Unallowable Property and Real Estate Taxes \$ 38. Rental of Building Space or Rooms \$ 39. Other - See Attached Schedule \$ 5,328 5,328 5 Page 27 - Insurance 40. Mortgage Insurance \$ 41. Property Insurance \$ 41. Property Insurance \$ 42. Other - Indirect \$ 43. Interest Income on Account Rec. \$ 44. Other - Miscellaneous Administrative \$ 45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ 43. Not For Profit Providers Only Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule \$	Page	22 - N	1ainte	enance and Property			法金罗马之	建设设施	1. 宋篇 Di	100000
Depreciation on Unallowable Motor Vehicles \$	35.			Excess Movable Equipment Depreciation			1 张 克 张 惠 张		7.5	
Motor Vehicles				See Attached Schedule	\$					
37. Unallowable Property and Real Estate Taxes \$ 38. Rental of Building Space or Rooms \$ 39. Other - See Attached Schedule \$ 40. Mortgage Insurance \$ 41. Property Insurance \$ 42. Other - Indirect \$ 43. Interest Income on Account Rec. \$ 44. Other - Miscellaneous Administrative \$ 45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ 84. Wot For Profit Providers Only 48. Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule \$ \$ 5,328 5,328 \$ \$ 6,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 5,328 \$ \$ 7,328 5,328 5,328 5,328 5,328 5,328 5,328 \$ \$ 7,328 5,328	36.			Depreciation on Unallowable		(2) 242	14 4 6 4	从 在区域 [1] 中	121 3	
Bestate Taxes		į		Motor Vehicles	\$			Control of		
38. Rental of Building Space or Rooms \$ 39. Other - See Attached Schedule \$ 5,328 5,328 5 Page 27 - Insurance \$ 40. Mortgage Insurance \$ 41. Property Insurance \$ Other - Miscellaneous \$ 42. Other - Indirect \$ 43. Interest Income on Account Rec. \$ 44. Other - Miscellaneous Administrative \$ 45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ 43. Ay,754 Ay,	37.			Unallowable Property and Real					t kalle	
39. Other - See Attached Schedule \$ 5,328 5,328 Page 27 - Insurance]]		J	Estate Taxes	\$	***				
Page 27 - Insurance 40. Mortgage Insurance \$ 41. Property Insurance \$ Other - Miscellaneous \$ \$ 42. Other - Indirect \$ 43. Interest Income on Account Rec. \$ 44. Other - Miscellaneous Administrative \$ 45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ Not For Profit Providers Only 48. Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule \$	38.			Rental of Building Space or Rooms	\$					
40. Mortgage Insurance \$ 41. Property Insurance \$ 5	39.	-		Other - See Attached Schedule	\$	5,328	5,328			
41. Property Insurance \$ Cother - Miscellaneous	Page	27 - I	nsura	nce		\$15. \$4. \$4. \$1. \$1.	(在) 经金额额	计线系统	tz na	
Other - Miscellaneous 42. Other - Indirect \$ 43. Interest Income on Account Rec. \$ 44. Other - Miscellaneous Administrative \$ 45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ 48. Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule \$	40.			Mortgage Insurance	\$					
Other - Miscellaneous 42. Other - Indirect \$ 43. Interest Income on Account Rec. \$ 44. Other - Miscellaneous Administrative \$ 45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ 48. Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule \$	41.			Property Insurance	\$					
43. Interest Income on Account Rec. \$ 44. Other - Miscellaneous Administrative \$ 45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ 43,754 \$ 43,754 \$ Not For Profit Providers Only \$ Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule \$ \$ 43.000	Other	- Mis				食物 医草原二氏		\$ 是在10 kg	1455	
44. Other - Miscellaneous Administrative \$ 45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ 43,754	42.			Other - Indirect	\$					
45. Management Fees Direct \$ 46. Management Fees Indirect \$ 47. Other - Direct \$ 43,754	43.			Interest Income on Account Rec.	\$				-	
46. Management Fees Indirect \$ 47. Other - Direct \$ 43,754	44.			Other - Miscellaneous Administrative	\$					
46. Management Fees Indirect \$ 47. Other - Direct \$ 43,754	45.			Management Fees Direct	\$					
47. Other - Direct \$ 43,754 43,754	46.				\$					
Not For Profit Providers Only 48. Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule \$ 1. See Attached Schedule	47.				\$	43,754	43,754			
48. Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule \$		or Pro					直顶电弧体		34 B	克拉丁克
Unallowable Building Interest - See Attached Schedule \$		$\neg \neg$				1.3.2 1.9.1.5		3 1 4 1 1 7 1	100	
See Attached Schedule \$		{			inde				1	
				_	\$	3-45 Share (2012)				A CANADA CAN
	49.	Total .			\$	656,410	656,410			

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i 🧓 💮	Cable Television Disallowance (See Attached)	\$ 4,598	14.	
20	5 1	Non-Allowable Equipment Rentals	2,605		
20	5l "	Non-Allowable Medical Supplies	3,313		
					1
otal Othe	r Ancillary	Costs	\$ 10,516	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	N. T.				
		[사람이	1941 - 1184 1188 - 1184		
			arian Anno 1981 - Amorto		
vi ⁿⁱ . Ja					
			142		
				<u> </u>	
			<u> </u>		
Total Exce	ss Movable	Equipment Depreciation	§ -	\$ - !	§ <u>-</u>

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 5,328		
					
				ivi.	
				8 - 1977 1 No. 19 - 19	
1 N N 1 1					
Total Othe	er Property	Adjustments	\$ 5,328	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Records Income	\$ 90		
27	12d	Interest Expense on Line of Credit	38,550	_	
27	12d	Interest Expense on Outstanding Balances	4,951		
27	12d	Interest Expense on Late Fees	163		
					
Fotal Othe	r Adjustm	ents	\$ 43,754	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref Line Ref	Description	CCNH	RHNS	(Specify)
Halli Basar III Mari A		-		
Total Unallowable B		\$ -	\$ -	\$ -

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

Disallowed Cable TV	\$	4,598
Total Allowable Cost	\$	3,600
% of Actual Days in Cost Year (365 Days)		100%
Months in Year		12
Monthly Allowable amount	\$	300
Total Cable TV Expense acct #80-232-00	\$	8,198 TB Linked
	<u>A</u>	mount

F. Statement of Revenue

Name of Facility License No.	VCIII		oon End-1		Dogg	
RegalCare at Torrington, LLC 2354		Report for Y 9/30/2018	ear Ended		Page 30	of 37
			T	 		
Item		Total	CCNH	RHNS	(Speci	fy)
I. Resident Room, Board & Routine Care Revenue			114485	BANK.	11.04	
1. a. Medicaid Residents (CT only)	\$	4,666,146	4,666,146			
b. Medicaid Room and Board Contractual Allowance **	\$				T	
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$	2,053,561	2,053,561			
b. Medicare Room and Board Contractual Allowance **	\$	(37,008)	(37,008)			
4. a. Private-Pay Residents and Other	\$	855,496	855,496			
b. Private-Pay Room and Board Contractual Allowance **	\$	(1,063)	(1,063)			
II. Other Resident Revenue		多金属 数				
a. Prescription Drugs - Medicare	\$	143,606	143,606			
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(143,606)	(143,606)			
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$				<u> </u>	
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$		<u></u>			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$	340,661	340,661			
b. Physical Therapy - Medicare Contractual Allowance **	\$	(273,007)	(273,007)			
c. Physical Therapy - Non-Medicare	\$	35,990	35,990			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(32,566)	(32,566)			
4. a. Speech Therapy - Medicare	\$	48,653	48,653			
b. Speech Therapy - Medicare Contractual Allowance **	- \$	(26,421)	(26,421)	· · · · —		
c. Speech Therapy - Non-Medicare	\$	10,593	10,593			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(9,309)	(9,309)			
5. a. Occupational Therapy - Medicare	\$	380,443	380,443			
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(274,453)	(274,453)			
c. Occupational Therapy - Non-Medicare	\$	65,472	65,472			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(59,132)	(59,132)			
6. a. Other (Specify) - Medicare	\$	1,612	1,612			
b. Other (Specify) - Non-Medicare	\$	100,113	100,113			
III. Total Resident Revenue (Section I. thru Section II.)	\$	7,845,781	7,845,781			
IV. Other Revenue*						
Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$	18	18			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ \$	90	90			
V. Total Other Revenue (1 thru 8)	-+	108	108			
VI. Total All Revenue (III+V)	\$	7,845,889	7,845,889			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description		CCNH	RHNS	(Specify)
			0		
30 II 6a	Other Ancillary Rev>Medicare B	\$	1,611		1
30 II 6a	Revenue Adjustments>Medicare A	T	1		
Th.,				12.7	
			100		
					1
Fotal Othe	r Resident Revenue - Medicare	\$	1,612	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	(CCNH	RHNS	(Specify)
		Ţ	0		
30 II 6b	Other Ancillary Rev>Medicaid	\$	223		
30 II 6b	Other Ancillary Rev>Medicaid>C/A		(223)		
30 II 6b	Revenue Adjustments>Private		(88)		
30 II 6b	Revenue Adjustments>Hospice		(505)		
30 II 6b	Revenue Adjustments>Medicaid		100,706		
Total Oth	er Resident Revenue	\$	100,113	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0.		
30 IV 5	Interest on Late payments from Insurance Company	N/A	\$ 18		7
Total Inter	est Income		\$ 18	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
ej.		0		
30 IV 8	Other Rev>Medical Records	\$ 90		
7				
1 1 1 1 1 1				
-				
Total Othe	r Revenue	\$ 90	5 -	\$

G. Balance Sheet

		f Facility	License No.		for Year Ended		Page	of
Rega	alCa	are at Torrington, LLC	2354	9/30/20	018		31	37
			Account				A	mount
Asse	ets							
A.	Cι	arrent Assets						
		Cash (on hand and in banks				\$		(46,802
	2.	Resident Accounts Receivab	ole (Less Allowance f	or Bad Del	ots)	\$		1,214,264
	3.	Other Accounts Receivable	(Excluding Owners o	r Related F	Parties)	\$		
	4	Inventories				\$		
	5.	Prepaid Expenses				\$		101,178
		a						
		b				- 10	126.8	
							克基基本	
		d. See Schedule			101,178			Maria Salata
	6.	Interest Receivable				\$		
	7.	Medicare Final Settlement R	leceivable			\$		
	8.	Other Current Assets (itemiz	ze)			\$		-
							11.784	
								MXSALE DE
		See Schedule					16.54	
1-9 .	To	tal Current Assets (Lines Al	thru 8)			\$		1,268,640
3.	Fix	ked Assets						
	1.	Land				\$		
	2.	Land Improvements	*Historical Cost			\$		
		•	Accum. Depreciati	on	Net	1		
	3.	Buildings	*Historical Cost			\$		· ·
		<u> </u>	Accum. Depreciati	on	Net	ł		
	4.	Leasehold Improvements	*Historical Cost		49,609	\$		42,680
		•	Accum. Depreciati	on	6,929 Net	ļ		
	5.	Non-Movable Equipment	*Historical Cost			\$		
			Accum. Depreciati	on	Net	-		
	6.	Movable Equipment	*Historical Cost		08,102	\$		51,755
		1	Accum. Depreciati		56,347 Net			,
	7.	Motor Vehicles	*Historical Cost			\$		
			Accum. Depreciati	on	Net			
	8.	Minor Equipment-Not Depre				\$		
	9.	Other Fixed Assets (itemize)				\$		9,831
	-	F/S vs CR NBV			9,831	1		, -
		See Schedule				7		
3-10.		Total Fixed Assets (Lines B	1 thru 9)			\$		104,266

^{*} Historical Costs must agree with Historical Cost reported in Schedules on (Carry Total forward to next page) Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Torrington, LLC	2354	9/30/2018	32] 37
	Account			Amount
		Total Brought Forward:	\$	1,372,906
C. Leasehold or like property re	corded for Equity Purpose	s.		
1. Land			\$	
2. Land Improvements	*Historical Cost			· · · · · · · · · · · · · · · · · · ·
	Accum. Depreciatio	n Net	\$	
3. Buildings	*Historical Cost			
	Accum. Depreciatio	n Net	\$	
4. Non-Movable Equipment	t *Historical Cost			
	Accum. Depreciation	n Net	\$	
Movable Equipment	*Historical Cost			
	Accum. Depreciation	n Net	\$	
6. Motor Vehicles	*Historical Cost			
	Accum. Depreciation	n Net	\$	····
7. Minor Equipment-Not De			\$	
C-8 Total Leasehold or Like Pro	perties (C1 thru 7)		\$	
D. Investment and Other Assets				
Deferred Deposits	· · · · · · · · · · · · · · · · · · ·		\$	9,402
2. Escrow Deposits			\$	· · · · · · · · · · · · · · · · · · ·
3. Organization Expense	*Historical Cost	26,642		
	Accum. Depreciation	n 13,321 Net	\$	13,321
4. Goodwill (Purchased Onl			\$	562,695
5. Investments Related to Re	esident Care (itemize)		\$	S. M. W. C. Brook
			排制表面	
		· · · · · · · · · · · · · · · · · · ·		
6. Loans to Owners or Relat			\$	42,821
Name and Addres	s Amount	Loan Date		
			1412	
5 0 5 377				Mandalate Annual Control of the Cont
Due from Torr, NH,W	1			
Wtbry, Mgmt, FV Mg	mt 42,821		# 1975 #	200.051
7. Other Assets (<i>itemize</i>)			\$	290,951
6 61 11		200.051		
See Schedule	Aggeta (Lines D1 the 7)	290,951	or and the second	010 100
D-8. Total Investments and Other D-9. Total All Assets (Lines A9 +			\$	919,190
D-y, Total All Assels (Lines A9 +	DIO (CO DO)		\$	2,292,096

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description

31	A5	Prepeaid Expenses	\$ 3,053
31	A5	Prepaid Expenses>Insurance	19,641
31	A5	Prepaid Expenses>Taxes	2,025
31	A5	Prepaid Expenses>Workers Comp	76,459
Total Prep	aid Expens	es	\$ 101,178

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

Page Ref	Line Ref	Description		
Total Othe	r Current	Assets (Itemize)	S	-

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

Page Ref	Line Ref	Description	
Total Othe	r Other Fix	ed Assets (Itemize)	\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

32	D7	Due From Old Owner	\$ 65,579
32	D7	Due From Maplewood Rehab	99
32	D7	Due From Saugus Rehab	98
32	D7	Due From Twin Oaks Rehab	2
32	D7	Due From Medicaid	190,349
32	D7	Due From Vendor	23,287
32	D7	Due From Other L&E	11,537
Total Other	r Assets		\$ 290,951

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Note	Total Notes Payable			

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

Page Ref Line Ref Description

33	A12	Accrued Expenses	\$ 117,041
33	A12	Accrued Expenses>Tamkar Brokerage	3,330
33	A12	Accrued Expenses>Capital Lease>Copier	20,163
33	A12	Accrued Expenses>Insurance - General	16,561
33	A12	Accrued Expenses>Welfare (Assumed)	1,472
33	A12	Accrued Expenses>Year End Adjustments	786
33	A12	Accrued Expenses>Workers Comp	73,306
33	A12	Accrued Expenses>Health Insurance	(8,000)
Total Othe	r Current l	Liabilities (Itemize)	\$ 224,659

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

Page Ref	Line Ref	Description

Total Othe	Total Other Current Liabilities (Itemize)			-

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year	Ended	Page	of	
RegalCare at Torrington, LLC		2354	9/30/2018		33	_ 37	
			Account			A	mount
Liabilities							
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable					1,174,067
	2.	Notes Payable (itemize)			\$		
í							
		See Schedule					是在對於語數
	3.	Loans Payable for Equipm	ent (Current portion	(itamiza)			
		Name of Lender	Purpose	Amount	Date Due		
		Traine of Bonder	Tarpose	7 tinount	- Bate Bue		
						基件是 到	
						12 (2)	化工程 结果
						经基础图象	Fred Line
						18418	
						和特 引力	150000
	<u>4.</u>						150,080
	5.	Accrued Payroll (Owners of		only)	\$		
	6.	Accrued Payroll Taxes Pay			\$		2.957
	7.	Medicare Final Settlement			\$		2,857
	8.	Medicare Current Financin			\$		
	9.	Mortgage Payable (Curren		L. ID. C.	\$		
		Interest Payable (Exclusive	of Owner and/or Re	elatea Parties)	\$		
							224.650
	12.	Other Current Liabilities (i	iemize)		\$	A. S. A. S. L.	224,659
				See Schedule	224,659	植物植物	
A-13.	Tot	al Current Liabilities (Lin	es A1 thru 12)	See Selleduie	\$		1,551,663

^{*} 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	· · · · · · · · · · · · · · · · · · ·		Page	of	
RegalCare at Torrington, LLC	rrington, LLC 2354 9/30/2018			34	37
	Account			An	nount
		Total Broug	ht Forward:		1,551,663
Liabilities (cont'd)					
B. Long-Term Liabilities					
 Loans Payable-Equipment (itemize)		\$		
Name of Lender					
			14.4		
			963. 4 103.		
			MAN AND		
			业.	Allia	
			3)		
2 Mortgages Pavable	· · · · · · · · · · · · · · · · · · ·	<u>[</u>	<u> </u>		
	\$	 -	578,865		
Name and Address of Lender		Loan D	ate	化红色素	
	·		A. O. Salah		
				11.96	
Due to Pro. Holdings.					
-	578,865		164 164	114.4	
1	,		de.		
			λa_{i}		
			10 miles		
				編集法式	
4. Other Long-Term Liabilities	Account Total Brought Forward: 1,5: (cont'd) 1. Loans Payable-Equipment (itemize) 2. Mortgages Payable 3. Loans from Owners or Related Parties (itemize) 3. Loans from Owners or Related Parties (itemize) 4. Other Long-Term Liabilities (itemize) 5. Due to Pro, Holdings, Employee, Southport 4. Other Long-Term Liabilities (itemize) Due to/from)>HMO Due to-Patient Spend Down See Schedule Total Long-Term Liabilities (Lines B1 thru 4) 5. S8				1,735
•	,	507		41 1 5 7 5	
	1	1,228			
			45°		建 带。这种产品
			12 kg	M1 14	
					580,600
C. Total All Liabilities (Lines A-1	3 + B-5)]\$_		2,132,263

Schedule of Prepaid Expenses Page 31 Line A5

31	A5	Prepeald Expenses	1.04E(1897)		1944	1,29,7,74		\$ 3,053
31	A5	Prepaid Expenses>Insurance	2.40					19,641
- 31	A5	Prepaid Expenses>Taxes	1.5	10.24, 4				2,025
31	A5	Prepaid Expenses>Workers Comp		JH-8-70	ART - 1 - 1			76,459
	450		Net 1 seed		5		3	
-24 THE	4.0			6.6757	The Highligh	74.60		
1 - 1		100	1.14.40	1, 12, 12	34,547	977		
Total Prep	aid Expens	es						\$ 101,178

Sabadula of	Other Cumpt	Assets (itemized)	Dage 21	Line AO

		Description	
Taria Tiri			
	4.5.7		
- F(KB)	N		
# <u>.</u>	ZŠŽŽ.		
1.3			
_9449##			
Total Othe	r Current A	ssets (Itemize)	s -

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

1.0	
148	

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description		
32	7ס	Due From Old Owner	5.00 Julian	\$ 65,579
32	D7	Due From Maplewood Rehab	1914 <u>– J. N</u> ew <u>J. A.</u>	 99
32	D7	Due From Saugus Rehab		98
32	D7	Due From Twin Oaks Rehab		 2
32	D7	Due From Medicaid		190,349
32	D7	Due From Vendor		23,287
32	D7	Due From Other L&E		11,537
Total Othe	r Assets			 \$ 290.951

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
100	- ' '		
	335		
-23%	(f. 1		
. 127			
Total Note:	s Payable	5	-

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

33	A12	Accrued Expenses	3-		<u> 114 i </u>	\$ 117,04
33	A12	Accrued Expenses>Tamkar Brokerage	Alexander	Sept.		3,330
33	A12	Accrued Expenses>Capital Lease>Copier			2.7	20,163
	A12	Accrued Expenses>Insurance - General				16,561
33	A12	Accrued Expenses>Welfare (Assumed)	Ž.,			1,472
33	A12	Accrued Expenses>Year End Adjustments		1000		786
33	A12	Accrued Expenses>Workers Comp		Eligible 1971		73,306
33	A12	Accrued Expenses>Health Insurance				(8,000
otal Othe	r Current L	labilities (Itemize)	A 10 T			\$ 224,659

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

Page Ref	Line Ref	Description	
Total Other	Current I	iabilities (Itemize)	s

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

1		License No.	Report for Year Ended	· <u></u> -	Page	of
Reg	galCare at Torrington, LLC	2354	9/30/2018		35	37
A.	Reserves	Account			Al	mount
	Reserve for value of leased	land		\$		
	2. Reserve for depreciation va		ngs and appurtenances			
	to be amortized	ide of leased bandi	ings and appartenances	\$		
	3. Reserve for depreciation va	lue of leased person	nal property (Equity)	\$		
	4. Reserve for leasehold real p			\$		
	5. Reserve for funds set aside			\$		
	6. Total Reserves			\$		
B.	Net Worth					
<u> </u>	1. Owner's Capital			\$		(1,568)
	2. Capital Stock		······································	\$		
	3. Paid-in Surplus			\$		
	4. Treasury Stock	·		\$		
	5. Cumulated Earnings			\$		232,005
	6. Gain or Loss for Period	10/1/20	017 thru 9/30/201	8 \$	AT	(70,604)
	7. Total Net Worth	··		\$		159,833
C.	Total Reserves and Net Worth			\$		159,833
D.	Total Liabilities, Reserves, and	l Net Worth		\$		2,292,096

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year	r Ended	Page	of	
RegalCare at Torrington, LLC	2354	9/30/2018		36	37	
		Ar	nount			
A. Balance at End of Prior Period a	A. Balance at End of Prior Period as shown on Report of 09/30/2017					
B. Total Revenue (From Statement	\$	7,845,889				
C. Total Expenditures (From State	\$	7,916,493				
D. Net Income or Deficit					(70,604)	
E. Balance				\$	156,223	
F. Additions						
Additional Capital Contribu				科书机 图		
Expenses per Page 27	\$7,923,878					
F/S vs C/R Depreciation					Land State of the Control of the Con	
Expenses Per FS	\$7,916,493					
2. Other (itemize)						
Prior Period Adjustment		3,660		ABOUT A		
					有一种	
F-3. Total Additions				\$	3,660	
G. Deductions		· · · · · · · · · · · · · · · · · · ·		Ψ	3,000	
1. Drawings of Owners/Operat	ors/Partners (Specify)			\$		
Name and Address (No., C		Title	Amount		DE LA FRE	
Traine and Francess (Fren, C	<i>ity, State, 2.1p</i>)		7 Hillouit	的 事是1.4		
			1			
					化基础基础	
2. Other Withdrawings (Specify			<u></u>	\$		
Purpose		Amo	unt			
7 4. 1000						
3. Total Deductions				\$		
H. Balance at End of Period	09/30	/18		\$	159,883	
11.	07/50			<u> </u>	157,005	

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended Page of				
RegalCare at Torrington, LLC	2354	9/30/2018 37 37				
Check appropriate category						
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)				
	Preparer/Reviewer Certifica	ation				
I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility. Signature of Preparer Title Date Signed Printed Name of Preparer						
Matthew S. Bavołack						
Addres Address		Phone Number				
555 Long Wharf Drive, New Haven, CT 065	203-781-9600					
Annual Report Contact	Phone Number					
Cli Mirlis						
Annual 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 Torrington, 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 Torrington, 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 Torrington, 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 29, 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	ame_RegalCare at Torrington, LLC
	following check list. Provide an explanation for any "No" answers. Attach eets to explain further, if necessary.
Yes No Explanation:	1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Yes No J	 Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Yes No	3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
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:	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 ✓ Cxplanation:	10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Yes No	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 J 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 Y Explanation:	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 Zexplanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Yes No Explanation:	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: Medicald - Regal Care at Torrington, LLC
Period Ending: 9/30/2018

Trial Balance:	A.01 - TB-CCNH		化主体系统设施	支撑置基础	
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
10-001-02	Cash>Clearing>Payroll	(81,658.00)			(81,658.00)
10-014-00	Cash>Petty Cash Facility	584.00			584.00
10-014-00	Cash>Petry Cash PNA	1,000.00			1,000.00
10-013-00	Cash>Payroll>Torrington	(95.00)	1		(95.00)
	Cash>WFPayroll>Torrington	2,492.00	•		2,492.00
10-050-87	Cash>Resident Trust>Torrington	33,823.00			33,823.00
10-060-87		5,000.00			5,000.00
10-061-00	Cash>Care Cost	(7,948.00)			(7,948.00)
10-090-87	Cash>WFOperating>Torrington	186,995.00			186,995.00
11-102-00	Accounts Receivable>Medicare A	82,140.00			82,140.00
11-104-00	Accounts Receivable>Private	10,902.00			10,902.00
11-105-00	Accounts Receivable>HMO	(4,645.00)			(4,645.00)
11-109-00	Accounts Receivable>Hospice	877,045.00			877,045.00
11-111-00	Accounts Receivable>Medicaid	37,101.00			37,101.00
11-112-00	Accounts Receivable>Income	(8,320.00)			(8,320.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts		,		33,046.00
11-123-00	Accounts Receivable>Ancillary	33,046.00			3,053.00
12-000-00	Prepaid Expenses	3,053.00			19,641.00
12-124-00	Prepaid Expenses>Insurance	19,641.00			2,025.00
12-126-00	Prepaid Expenses>Taxes	2,025.00			76,459.00
12-881-00	Prepaid Expenses>Workers Comp	76,459.00			
13-127-00	Due From>Old Owner	39,007.00			39,007.00
13-128-00	Due From>Vendor Security Deposits	9,402.00			9,402.00
14-131-00	Fixed Assets>Leasehold Improvements	47,895.00			47,895.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	19,767.00			19,767.00
14-133-00	Fixed Assets>Medical Equipment	6,915.00			6,915.00
14-134-00	Fixed Assets>Computer Hardware	34,425.00			34,425.00
14-135-00	Fixed Assets>Computer Software	6,333.00			6,333.00
14-137-01	Fixed Asset>Capital Lease>Copier	39,769.00			39,769.00
14-305-00	Fixed Assets>Sales Use Tax	1,109.00			1,109.00
15-131-00	Accum Depn>Leasehold Improvements	(7,254.00)			(7,254.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(5,515.00)			(5,515.00)
15-133-00	Accum Depn>Medical Equipment	(2,680.00)			(2,680.00)
15-134-00	Accum Depn>Computer Hardware	(14,928.00)			(14,928.00)
15-135-00	Accum Depn>Computer Software	(2,594.00)			(2,594.00)
15-137 - 01	Accumulated Depn>Capital Lease>Copier	(18,655.00))		(18.655.00)
15-305-00	Accum Depn>Sales Use Tax	(321.00)	ı		(321.00)
16-000-00	Goodwill	562,695.00			562,695.00
17 - 000-00	Deferred Financing Costs	26,642.00			26,642.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(13,321.00)	1		(13,321.00)
20-000-00	Accounts Payable	(1,139,034.00)	١		(1,139,034.00)
21-150-00	Other Current Payables>Union Dues W/H	(908.00)	١		(908.00)
21-350-00	Other Current Payables>Resident Funds	(33,823.00)	•		(33,823.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(302.00))		(302.00)
23-000-00	Accrued Wages & Related	(46,464.00))		(46,464.00)
23-157-00	Accrued Expenses>PTO	(103,616.00)	}		(103,616.00)
24-000-00	Accrued Expenses	(117,041.00))		(117,041.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(3,330.00))		(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(20,163.00))		(20,163.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(16,561.00)	1		(16,561.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	(1,472.00)	1		(1,472.00)
24-285-00	Accrued Expenses>Year End Adjustments	(786.00)			(786.00)
24-881-00	Accrued Expenses>Workers Comp	(73,306.00)			(73,306.00)
24-882-00	Accrued Expenses>Health Insurance	8,000.00			8,000.00
27-000-78	Due To/(From)>Maplewood Rehab and Nursing	99.00			99.00
27-000-82	Due To/(From)>Saugus Rehab and Nursing	98.00			98.00
27-000-83	Due To/(From)>Twin Oaks Rehab and Nursing	2.00			2.00
27-000-87	Due To/(From)>Torrington	1,675.00			1,675.00
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Account	Description	ADJ JE Ref#	RJE FINAL
710000	·	9/30/2018	9/30/2018
27-000-88	Due To/(From)>New Haven	2,653.00	2,653.00
27-000-89	Due To/(From)>Prospect	(92,592.00)	(92,592.00)
27-000-90	Due To/(From)>West Haven	4,589.00	4,589.00
27-000-91	Due To/(From)>Waterbury	3,841.00	3,841.00
27-000-92	Due To/(From)>Management	29,661.00	29,661.00
27-000-93	Due To/(From)>Holdings	(483,052.00)	(483,052.00)
27-102-00	Due To/(From)>Medicare A	(2,857.00)	(2,857.00) (507.00)
27-105-00	Due To/(From)>HMO	(507.00) 190,349.00	190,349.00
27-111-00	Due To/(From)>Medicaid	(3,196.00)	(3,196.00)
27-152-00 27-172-00	Due To/(From)>Employee Due To/(From)>Vendor	23,287.00	23,287.00
27-172-00	Due To/(From)>Other L&E	11,537.00	11,537.00
27-199-00	Due To>Patient Spend Down	(1,228.00)	(1,228.00)
27-315-00	Due To/(From)>Southport	(25.00)	(25.00)
27-317-00	Due To/(From)>Fairview Management	402.00	402.00
28-127-00	Due To>Old Owner	26,572.00	26,572.00
30-000-00	Retained Earnings	(232,005.00)	(232,005.00)
31-000-86	Partner's Equity>All Partners>Capital Draws	1,568.00	1,568.00
40-102-00	Room & Board Revenue>Medicare A	(2,053,561.00)	(2,053,561.00) 37,008.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	37,008.00 (659,065.00)	(659,065.00)
40-104-00	Room & Board Revenue>Private Room & Board Revenue>HMO	(110,869.00)	(110,869.00)
40-105-00 40-105-14	Room & Board Revenue>HMO>Sequester	1,063.00	1,063.00
40-109-00	Room & Board Revenue>Hospice	(85,562.00)	(85,562.00)
40-111-00	Room & Board Revenue>Medicaid	(4,641,290.00)	(4,641,290.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(24,856.00)	(24,856.00)
41-102-00	Pharmacy Rev>Medicare A	(143,606.00)	(143,606.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	143,606.00	143,606.00
42-102-00	PT Revenue>Medicare A	(273,007.00)	(273,007.00)
42-102-01	PT Revenue>Medicare A>C/A	273,007.00	273,007.00 (67,654.00)
42-103-00	PT Revenue>Medicare B	(67,654.00)	(3,424.00)
42-104-00	PT Revenue>Private	(3,424.00) (4,809.00)	(4,809.00)
42-105-00	PT Revenue>HMO>C/A	4,809.00	4,809.00
42-105-01 42-111-00	PT Revenue>HMO>C/A PT Revenue>Medicaid	(27,757.00)	(27,757.00)
42-111-00	PT Revenue>Medicaid>C/A	27,757.00	27,757.00
43-102-00	OT Revenue>Medicare A	(274,453.00)	(274,453.00)
43-102-01	OT Revenue>Medicare A>C/A	274,453.00	274,453.00
43-103-00	OT Revenue>Medicare B	(105,990.00)	(105,990.00)
43-104-00	OT Revenue>Private	(6,340.00)	(6,340.00)
43-105-00	OT Revenue>HMO	(5,232.00)	(5,232.00) 5,232.00
43-105-01	OT Revenue>HMO>C/A	5,232.00	(53,900.00)
43-111-00	OT Revenue>Medicaid	(53,900.00) 53,900.00	53,900.00
43-111-01	OT Revenue>Medicaid>C/A ST Revenue>Medicare A	(26,421.00)	(26,421.00)
44-102-00 44-102-01	ST Revenue>Medicare A>C/A	26,421.00	26,421.00
44-103-00	ST Revenue>Medicare B	(22,232.00)	(22,232.00)
44-104-00	ST Revenue>Private	(1,004.00)	(1,004.00)
44-105-00	ST Revenue>HMO	(1,241.00)	(1,241.00)
44-105-01	ST Revenue>HMO>C/A	961.00	961.00
44-111-00	ST Revenue>Medicaid	(8,348.00)	(8,348.00)
44-111-01	ST Revenue>Medicaid>C/A	8,348.00	8,348.00
47-103-00	Other Ancillary Rev>Medicare B	(1,611.00)	(1,611.00) (223.00)
47-111-00	Other Ancillary Rev>Medicaid	(223.00)	(223.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	223.00 (18.00)	(18.00)
51-160-00	Other Rev>Interest	(90.00)	(90.00)
51-818-00 52-102-00	Other Rev>Medical Records Revenue Adjustments>Medicare A	(1.00)	(1.00)
52-102-00 52-10 4- 00	Revenue Adjustments>Private	88.00	88.00
52-109-00	Revenue Adjustments>Hospice	505.00	505.00
52-111-00	Revenue Adjustments>Medicaid	(100,706.00)	(100,706.00)
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Account	Description	ADJ	JE Ref#	RJE	FINAL
Account	Description	9/30/2018	3 2 (10.1)		9/30/2018
	N. S.	83,452.00			83,452.00
60-183-00	Nursing Expense>Supplies	105.00			105.00
60-204-00 60-205-00	Nursing Expense>Training & Education Nursing Expense>Sanitation & Incineration	465.00			465.00
60-206-00	Nursing Expense>Clinical Services	15,055.00		(4,500.00)	10,555.00
80-200-00	Mulsing Expenses officer octations	10,000.00	RJE - 1	(4,500.00)	,
60-206-80	Nursing Expense>Clinical Services>Wages	14,904.00			14,904.00
60-207-00	Nursing Expense>Repairs & Maint	504.00			504.00
60-208-00	Nursing Expense>Equip-Rental	23,164.00			23,164.00
60-213-00	Nursing Expense>Transportation	6,433.00		(6,433.00)	0.00
			RJE - 5	(6,433.00)	
60-230-00	Nursing Expense>Data Processing	9,642.00			9,642.00
60-700-18	Nursing Expense>Contracted Service>RN	33,335.00			33,335.00
60-700-19	Nursing Expense>Contracted Service>LPN	11,210.00			11,210.00
60-700-20	Nursing Expense>Contracted Service>CNA	1,248.00			1,248.00
60-801-80	Nursing Expense>CNA>Wages	1,112,392.00			1,112,392.00 34,934.00
60-801-92	Nursing Expense>CNA>PTO Accrual	34,934.00 807,821.00			807,821.00
60-805-80	Nursing Expense>LPN>Wages	21,415.00			21,415.00
60-805-92	Nursing Expense>LPN>PTO Accrual	49,889.00			49,889.00
60-808-80	Nursing Expense>RN>Wages Nursing Expense>RN>PTO Accrual	510.00			510.00
60-808-92 60-809-80	Nursing Expense>RN Supervisor>Wages	361,396.00			361,396.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,652.00			1,652.00
61-750-00	Nursing Admin Expense>Medical Director	42,000.00			42,000.00
61-811-80	Nursing Admin Expense>Director>Wages	123,412.00			123,412.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	7,106.00			7,106.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	120,205.00			120,205.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	2,248.00			2,248.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,515.00			71,515.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	37,850.00			37,850.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	2,047.00			2,047.00
61-880-00	Nursing Admin Expense>Payroll Taxes	260,795.00			260,795.00
61-881-00	Nursing Admin Expense>Workers Comp	101,399.00			101,399.00
61-882-00	Nursing Admin Expense>Health Insurance	22,645.00		(EE2 962 00)	22,645.00 0.00
61-883-00	Nursing Admin Expense>Other Benefits	553,863.00	RJE - 3	(553,863.00) (553,863.00)	0.00
00 000 00	Dharmany Eypana	67.00	NJC - J	(555,665.00)	67.00
62-000-00	Pharmacy Expense Pharmacy Expense>RX	152,272.00			152,272.00
62-145-00 62-222-00	Pharmacy Expense>OTC	4,502.00			4,502.00
62-700-00	Pharmacy Expense-Contracted Service	9,342.00			9,342.00
64-223-00	Other Ancillary Expense>Oxygen	5,487.00			5,487.00
64-224-00	Other Ancillary Expense>Lab	15,273.00			15,273.00
64-225-00	Other Ancillary Expense>Radiology	5,636.00			5,636.00
65-000-00	PT Expense	213,152.00			213,152.00
66-000-00	OT Expense	257,792.00			257,792.00
67-000-00	ST Expense	18,690.00			18,690.00
69-811-80	Social Services Expense>Director>Wages	6,282.00			6,282.00
69-830-80	Social Services Expense>Assistant>Wages	33,718.00			33,718.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	15.00			15.00 3,832.00
69-880-00	Social Services Expense>Payroll Taxes	3,832.00			1,501.00
69-881-00	Social Services Expense>Workers Comp	1,501.00 325.00			325.00
69-882-00	Social Services Expense>Health Insurance	8,284.00		(8,284.00)	0.00
69-883-00	Social Services Expense>Other Benefits	0,204.00	RJE - 3	(8,284.00)	0.00
70 177 00	Dietary Expense>Supplements	7,277.00	1.00 - 0	(0,201.00)	7,277.00
70-177-00 70-178-00	Dietary Expense-Supplements Dietary Expense-Food	155,588.00			155,588.00
70-178-00 70-183-00	Dietary Expense>Food Dietary Expense>Supplies	10,212.00			10,212.00
70-163-00	Dietary Expense-Repairs & Maint	969.00			969.00
70-207-00	Dietary Expense-Director-Wages	111,654.00			111,654.00
70-811-92	Dietary Expense>Director>PTO Accrual	5,145.00			5,145.00
70-831-80	Dietary Expense>Aide>Wages	203,982.00			203,982.00
70-831-92	Dietary Expense>Aide>PTO Accrual	7,662.00			7,662.00

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
70-832-80	Dietary Expense>Cook>Wages	107,208.00			107,208.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,189.00			2,189.00
70-833-80	Dietary Expense>Dietician>Wages	14,375.00			14,375.00
70-880-00	Dietary Expense>Payroll Taxes	42,684.00			42,684.00
70-881-00	Dietary Expense>Workers Comp	16,694.00			16,694.00
70-882-00	Dietary Expense>Health Insurance	3,688.00			3,688.00
70-883-00	Dietary Expense>Other Benefits	90,790.00		(90,790.00)	0.00
			RJE - 3	(90,790.00)	
71-178-00	Activity Expense>Food	757.00			757.00
71-183-00	Activity Expense>Supplies	1,101.00			1,101.00
71-700-00	Activity Expense>Contracted Service	3,200.00			3,200.00
71-811-80	Activity Expense>Director>Wages	57,532.00			57,532.00
71-811-92	Activity Expense>Director>PTO Accrual	968.00			968.00
71-831-80	Activity Expense>Aide>Wages	22,478.00			22,478.00
71-831-92	Activity Expense>Aide>PTO Accrual	2,470.00			2,470.00
71-880-00	Activity Expense>Payroll Taxes	7,751.00			7,751.00
71-881-00	Activity Expense>Workers Comp	3,068.00			3,068.00
71-882-00	Activity Expense>Health Insurance	697.00		(40, 404,00)	697.00
71-883-00	Activity Expense>Other Benefits	16,494.00	ם וב	(16,494.00)	0.00
70 400 00	Haveakaariaa Evannaas Cunnlina	12 502 00	RJE - 3	(16,494.00)	12,592.00
72-183-00	Housekeeping Expense>Supplies	12,592.00			216,756.00
72-831-80	Housekeeping Expense>Aide>Wages	216,756.00			3,944.00
72-831-92 73-183-00	Housekeeping Expense>Aide>PTO Accrual Laundry Expense>Supplies	3,944.00 4,108.00			4,108.00
73-700-00	Laundry Expense>Supplies Laundry Expense>Contracted Service	4, 108.00 82.00			82.00
73-831-80	Laundry Expense>Contracted Service Laundry Expense>Aide>Wages	75,534.00			75,534.00
73-831-92	Laundry Expense Aide PTO Accrual	1,212.00			1,212.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	28,325.00			28,325.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	10,947.00			10,947.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	2,485.00			2,485.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	59,563.00		(59,563.00)	0.00
	, ,		RJE - 3	(59,563.00)	
75-183-00	Maintenance Expense>Supplies	9,869.00		,	9,869.00
75-205-00	Maintenance Expense>Sanitation & Incineration	14,668.00			14,668.00
75-207-00	Maintenance Expense>Repairs & Maint	35,723.00			35,723.00
75-217-00	Maintenance Expense>Extermination	1,079.00			1,079.00
75-218-00	Maintenance Expense>Snow Removal	13,065.00			13,065.00
75-219-00	Maintenance Expense>Landscaping	4,095.00			4,095.00
75-220-00	Maintenance Expense>Fire Drill	7,798.00			7,798.00
75-700-00	Maintenance Expense>Contracted Service	27,759.00			27,759.00
75-811-80	Maintenance Expense>Director>Wages	56,491.00			56,491.00
75-811-92	Maintenance Expense>Director>PTO Accrual	2,384.00			2,384.00
75-829-80	Maintenance Expense>Staff>Wages	10,755.00			10,755.00
75-838-80	Maintenance Expense>Security Desk>Wages	38,934.00			38,934.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	3,233.00			3,233.00
75-880-00	Maintenance Expense>Payroll Taxes	10,595.00			10,595.00
75-881-00	Maintenance Expense>Workers Comp	4,120.00			4,120.00 941.00
75-882-00 75-883-00	Maintenance Expense>Health Insurance Maintenance Expense>Other Benefits	941.00 22,307.00		(22,307.00)	0.00
75-665-00	Maintenance Expense/Other benefits	22,301.00	RJE - 3	(22,307.00)	0.00
76-227-00	Utility Expense>Gas	19,088.00	1.0L - 3	(22,307.00)	19,088.00
76-228-00	Utility Expense>Electric	71,757.00			71,757.00
76-229-00	Utility Expense>Water/Sewer	13,189.00			13,189.00
80-101-00	Admin Expense>Provider Tax	448,154.00			448,154.00
80-142-00	Admin Expense>User Fee	76.00			76.00
80-162-00	Admin Expense>Insurance - General Liability & Other	42,292.00			42,292.00
80-163-00	Admin Expense>Insurance - EPLI	1,489.00			1,489.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	5,049.00			5,049.00
80-183-00	Admin Expense>Supplies	7,300.00			7,300.00
80-208-00	Admin Expense>Equip-Rental	1,157.00			1,157.00

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
80-209-00	Admin Expense>Postage	1,585.00			1,585.00
80-210-00	Admin Expense>Internet	1,380.00			1,380.00
80-230-00	Admin Expense>Data Processing	37,758.00			37,758.00
80-231-00	Admin Expense> Edita 1 1000000119	13,949.00		(1,218.00)	12,731.00
00-201-00	Admin Expenses Telephene		RJE - 2	(1,218.00)	
80-232-00	Admin Expense>Cable TV	8,198.00			8,198.00
80-233-00	Admin Expense>Seminars	98.00		700.00	798.00
	, 		RJE - 7	700.00	
80-234-00	Admin Expense>Licenses	3,060.00		(50.00)	3,010.00
			RJE - 8	(50.00)	
80-235-00	Admin Expense>Dues & Subscriptions	1,056.00		(1,050.00)	6.00
			RJE - 7	(1,050.00)	
80-236-00	Admin Expense>Travel	2,639.00			2,639.00
80-236-04	Admin Expense>Travel>Allowable	6,464.00		0.440.00	6,464.00
80-238-00	Admin Expense>Legal Fees	11,071.00	D.IE 0	2,146.00	13,217.00
			RJE - 6	2,096.00	
	·	70.000.00	RJE - 8	50.00	16,688.00
80-239-00	Admin Expense>Accounting Fees	73,088.00	ם ב	(56,400.00) (56,400.00)	10,000.00
		115 155 00	RJE - 4	54,304.00	169,469.00
80-240-00	Admin Expense>Professional Fees	115,165.00	RJE - 4	56,400.00	109,409.00
			RJE - 6	(2,096.00)	
00 040 00	Admir France Paralties & Sattlements	27,006.00	NOL - O	(2,000.00)	27,006.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	1,781.00			1,781.00
80-243-00	Admin Expense>Late Fees Admin Expense>Bank Fees	35,073.00			35,073.00
80-244-00 80-247-00	Admin Expense>Corporate Tax	380.00			380.00
80-249-00	Admin Expense>Recruiting	2,758.00			2,758.00
80-250-00	Admin Expense>Necrolling Admin Expense>Marketing & Advertising	9,603.00			9,603.00
80-251-00	Admin Expense>Bad Debt	15,607.00			15,607.00
80-700-00	Admin Expense>Contracted Service	26,192.00			26,192.00
80-811-80	Admin Expense>Director>Wages	73,794.00			73,794.00
80-812-80	Admin Expense>Assistant Director>Wages	(5,139.00)			(5,139.00)
80-812-92	Admin Expense>Assistant Director>PTO Accrual	2,717.00			2,717.00
80-839-80	Admin Expense>Admissions>Wages	56,715.00			56,715.00
80-839-92	Admin Expense>Admissions>PTO Accrual	610.00			610.00
80-840-80	Admin Expense>Business Office>Wages	102,398.00			102,398.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,153.00			1,153.00
80-842-80	Admin Expense>Marketing>Wages	34,557.00			34,557.00
80-880-00	Admin Expense>Payroll Taxes	25,148.00			25,148.00
80-881-00	Admin Expense>Workers Comp	9,877.00			9,877.00 2,215.00
80-882-00	Admin Expense>Health Insurance	2,215.00		(53,994.00)	0.00
80-883-00	Admin Expense>Other Benefits	53,994.00	RJE - 3	(53,994.00)	0.00
	E. J. D. St. Europe - Training Eurody Union	0.00	NUL - U	25,726.00	25,726.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	RJE - 3	25,726.00	20,720.00
05 045 00	Employee Benefits Expense>Background Checks	0.00	NOL - O	1,552.00	1,552.00
85-245-00	Employee Benefits Expense-background Checks	0.00	RJE - 3	1,552.00	.,
85-255-79	Employee Benefits Expense>Pension>Union	0.00		199,578.00	199,578.00
03-233-79	Employee Belieff's Expenses a chalons officin	0.00	RJE - 3	199,578.00	
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		564,860.00	564,860.00
03-200-19	Employee Deficition Expenses Frontiers Official		RJE - 3	564,860.00	
91-121-00	Property Expense>Rent	170,052.00	·	•	170,052.00
91-121-00	Property Expense>RE Taxes	64,968.00			64,968.00
91-261-00	Property Expense>Personal Prop Taxes	675.00			675.00
92-000-00	Depreciation Expense	23,027.00			23,027.00
93-000-00	Amortization Expense	5,328.00			5,328.00
94-000-00	Interest Expense	43,664.00			43,664.00
Marcum 101	Dentist	0.00		4,500.00	4,500.00
		_	RJE - 1	4,500.00	4 040 00
Marcum 102	Cell Phone	0.00	D.E. 0	1,218.00	1,218.00
			RJE - 2	1,218.00	

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
Marcum 107	Ambulance	0.00		6,433.00	6,433.00
			RJE - 5	6,433.00	
Marcum 108	Holiday Party	0.00		3,770.00	3,770.00
			RJE - 3	3,770.00	
Marcum 109	Employee Relations	0.00		1,225.00	1,225.00
			RJE - 3	1,225.00	
Marcum 110	Employee Food	0.00		313.00	313.00
			RJE - 3	313.00	
Marcum 112	Discriminatory Bonus	0.00		7,500.00	7,500.00
			RJE - 3	7,500.00	
Marcum 114	Cobra Insurance	0.00		750.00	750.00
			RJE - 3	750.00	
Marcum 115	720 Tax Form	0.00		21.00	21.00
			RJE - 3	21.00	
Marcum 116	Chamber Dues	0.00		350.00	350.00
			RJE - 7	350.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: Regal Care Management

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

Trial Balance: A.01 - TB-CCNH
Workpaper: A.03 - Grouping Report

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	73,794.00		0.00	73,794.00
80-812-80	Admin Expense>Assistant Director>Wages	(5,139.00)		0.00	(5,139.00)
80-812-92	Admin Expense>Assistant Director>PTO Accrual	2,717.00		0.00	2,717.00
	Administrators	71,372.00		0.00	71,372.00
Subtotal [2]	Administrators	11,372.00		0.00	/1,3/2.00
Subgroup : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>Wages	38,934.00		0.00	38,934.00
	,	· ·			
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	3,233.00		0.00	3,233.00
80-840-80	Admin Expense>Business Office>Wages	102,398.00		0.00	102,398.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,153.00		0.00	1,153.00
Subtotal [4]	Other Administrative Salaries	145,718.00		0.00	145,718.00
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	14,375.00		0.00	14,375.00
Subtotal [5A]	Head Dietitian	14,375.00		0.00	14,375.00
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	111,654.00		0.00	111,654.00
70-811-92	Dietary Expense>Director>PTO Accrual	5,145.00		0.00	5,145.00
Subtotal [5B]	Food Service Supervisor	116,799.00		0.00	116,799.00
Odbioidi [ob]	- Odd Service Supervisor	110,700.00			110,100.00
Subgroup : [5C]	Dietam: Workers				
	Dietary Workers	200 000 00		2.22	000 000 00
70-831-80	Dietary Expense>Aide>Wages	203,982.00		0.00	203,982.00
70-831-92	Dietary Expense>Aide>PTO Accrual	7,662.00		0.00	7,662.00
70-832-80	Dietary Expense>Cook>Wages	107,208.00		0.00	107,208.00
70-832-92	Dietary Expense>Cook>PTO Accrual	2,189.00		0.00	2,189.00
Subtotal [5C]	Dietary Workers	321,041.00		0.00	321,041.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	216,756.00		0.00	216,756.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	3,944.00		0.00	3,944.00
Subtotal [6B]	Other Housekeeping Workers	220,700.00		0.00	220,700.00
					
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	56,491.00		0.00	56,491.00
	-				•
75-B11-92	Maintenance Expense>Director>PTO Accrual	2,384.00		0.00	2,384.00
Subtotal [7A]	Engineer or Chief of Maintenance	58,875.00		0.00	58,875.00
0.4	Other Helicher and Western				
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	10,755.00		0.00	10,755.00
Subtotal [7B]	Other Maintenance Workers	10,755.00		0.00	10,755.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	75,534.00		0.00	75,534.00
73-831-92	Laundry Expense>Aide>PTO Accrual	1,212.00		0.00	1,212.00
Subtotal [8B]	Other Laundry Workers	76,746.00		0.00	76,746.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	123,412.00		0.00	123,412.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	7,106.00		0.00	7,106.00
Subtotal [12A]	Director of Nurses/Assistant Director	130,518.00	-	0.00	130,518.00
Odbiolai [izA]		100,010.00			100,010.00
Subgroup : [12B1]	RNs - Direct Care				
Subgroup : [12B1]		40 000 00		0.00	49.889.00
60-808-80	Nursing Expense>RN>Wages	49,889.00		0.00	
60-808-92	Nursing Expense>RN>PTO Accrual	510.00		0.00	510.00
60-809-80	Nursing Expense>RN Supervisor>Wages	361,396.00		0.00	361,396.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	1,652.00		0.00	1,652.00
Subtotal [12B1]	RNs - Direct Care	413,447.00		0.00	413,447.00
Subgroup : [12B2]	RNs - Administrative				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	120,205.00		0.00	120,205.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	2,248.00		0.00	2,248.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	71,515.00		0.00	71,515.00
	The said Training Expenses Trained Training Trages	. 1,010.00		0.00	7 1,0 10.00

61-823-80					
01-023-00	Nursing Admin Expense>Staff Coordinator>Wages	37,850.00		0.00	37,850.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	2,047.00	_	0.00	2,047.00
Subtotal [12B2]	RNs - Administrative	233,865.00		0.00	233,865.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	807,821.00		0.00	807,821.00
60-805-92	Nursing Expense>LPN>PTO Accrual	21,415.00		0.00	21,415.00
Subtotal [12C1]	LPNs - Direct Care	829,236.00	-	0.00	829,236.00
•			-		
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,112,392.00		0.00	1,112,392.00
60-801-92	Nursing Expense>CNA>PTO Accrual	34,934.00		0.00	34,934.00
Subtotal [12D]	Aides and Attendants	1,147,326.00	-	0.00	1,147,326.00
ountotal [125]	Aldoo and Altondanto	1,147,020.00	-		1,141,020.00
Subgroup : [12H]	Recreation Workers				
71-811-80		57,532.00		0.00	57,532.00
	Activity Expenses Director>Wages				
71-811-92	Activity Expense>Director>PTO Accrual	968.00		0.00	968.00
71-831-80	Activity Expense>Aide>Wages	22,478.00		0.00	22,478.00
71-831-92	Activity Expense>Aide>PTO Accrual	2,470.00	-	0.00	2,470.00
Subtotal [12H]	Recreation Workers	83,448.00	-	0.00	83,448.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	6,282.00		0.00	6,282.00
69-830-80	Social Services Expense>Assistant>Wages	33,718.00		0.00	33,718.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	15.00	_	0.00	15.00
Subtotal [12M]	Social Workers/Case Management	40,015.00	_	0.00	40,015.00
	•		_		
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	34,557.00		0.00	34,557.00
Subtotal [12N]	Marketing	34,557.00	-	0.00	34,557.00
0-2:0:a: [:-::]		- 1,00	-		
Subgroup : [120]	Other				
60-206-80	Nursing Expense>Clinical Services>Wages	14,904.00		0.00	14,904.00
80-839-80	* · ·	56,715.00		0.00	56,715.00
	Admin Expense>Admissions>Wages Admin Expense>Admissions>PTO Accrual	·		0.00	
80-839-92	•	610.00	_		610.00
Subtotal [120]	Other _	72,229.00	_	0.00	72,229.00
T	-	4 004 000 00	-		1 004 000 00
Total [10-A]	Salaries and Wages	4,021,022.00	-	0.00	4,021,022.00
O 142 D1					
Group : [13-B]	Professional Fees				
Subgroup : [2]	Protessional Fees Dentist				
		0.00		4,500.00	4,500.00
Subgroup : [2]	Dentist	0.00	RJÉ - 1	4,500.00 4,500.00	4,500.00
Subgroup : [2]	Dentist	0.00	RJE - 1		4,500.00 4,500.00
Subgroup : [2] Marcum 101	Dentist Dentist		RJE - 1 _	4,500.00	<u> </u>
Subgroup : [2] Marcum 101 Subtotal [2]	Dentist Dentist - Dentist -		RJE - 1	4,500.00	<u> </u>
Subgroup : [2] Marcum 101 Subtotal [2] Subgroup : [3]	Dentist Dentist Dentist Pharmacist	0.00	RJE - 1 _ _	4,500.00 4,50 0.00	4,500.00
Subgroup : [2] Marcum 101 Subtotal [2] Subgroup : [3] 62-700-00	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service	9,342.00	RJE - 1	4,500.00 4,500.00	4,500.00 9,342.00
Subgroup : [2] Marcum 101 Subtotal [2] Subgroup : [3]	Dentist Dentist Dentist Pharmacist	0.00	RJE - 1	4,500.00 4,50 0.00	4,500.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist	9,342.00	RJE - 1 _ - -	4,500.00 4,500.00	4,500.00 9,342.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A]	Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care	9,342.00 9,342.00	RJE - 1	4,500.00 4,500.00 0.00	4,500.00 9,342.00 9,342.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense	9,342.00 9,342.00 213,152.00	RJE - 1	4,500.00 4,500.00 0.00 0.00	9,342.00 9,342.00 213,152.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A]	Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care	9,342.00 9,342.00	RJE - 1	4,500.00 4,500.00 0.00	9,342.00 9,342.00
Subgroup : [2] Marcum 101 Subtotal [2] Subgroup : [3] 62-700-00 Subtotal [3] Subgroup : [5A] 65-000-00 Subtotal [5A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care	9,342.00 9,342.00 213,152.00	RJE - 1	4,500.00 4,500.00 0.00 0.00	9,342.00 9,342.00 213,152.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director	9,342.00 9,342.00 213,152.00 213,152.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00	9,342.00 9,342.00 213,152.00 213,152.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director	9,342.00 9,342.00 213,152.00 213,152.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director	9,342.00 9,342.00 213,152.00 213,152.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00	9,342.00 9,342.00 213,152.00 213,152.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director	9,342.00 9,342.00 213,152.00 213,152.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director	9,342.00 9,342.00 213,152.00 213,152.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director	9,342.00 9,342.00 213,152.00 213,152.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Wedical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Wedical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 18,690.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 18,690.00 257,792.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT Expense	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 18,690.00 257,792.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care OT - Resident Care	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 18,690.00 257,792.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [11A1] 60-700-18	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care RN's - Direct Care Nursing Expense>Contracted Service>RN	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00 257,792.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 18,690.00 257,792.00 257,792.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [11A1]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care OT - Resident Care RN's - Direct Care	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00 257,792.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 18,690.00 257,792.00 257,792.00 33,335.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [11A1] 60-700-18 Subtotal [11A1]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care Nursing Expense>Contracted Service>RN RN's - Direct Care	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00 257,792.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 18,690.00 257,792.00 257,792.00 33,335.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [11A1] 60-700-18 Subtotal [11A1] Subgroup: [11B1]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care Nursing Expense>Contracted Service>RN RN's - Direct Care LPN's - Direct Care	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00 257,792.00 33,335.00 33,335.00	RJE - 1	4,500.00 4,500.00 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	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 18,690.00 257,792.00 267,792.00 33,335.00 33,335.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [11A1] 60-700-18 Subtotal [11A1] Subgroup: [11B1] 60-700-19	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care OT - Resident Care RN's - Direct Care Nursing Expense>Contracted Service>RN RN's - Direct Care Nursing Expense>Contracted Service>LPN's - Direct Care	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00 257,792.00 33,335.00 33,335.00	RJE - 1	4,500.00 4,500.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00 257,792.00 33,335.00 33,335.00
Subgroup: [2] Marcum 101 Subtotal [2] Subgroup: [3] 62-700-00 Subtotal [3] Subgroup: [5A] 65-000-00 Subtotal [5A] Subgroup: [8A] 61-750-00 Subtotal [8A] Subgroup: [9A] 67-000-00 Subtotal [9A] Subgroup: [10A] 66-000-00 Subtotal [10A] Subgroup: [11A1] 60-700-18 Subtotal [11A1] Subgroup: [11B1]	Dentist Dentist Dentist Pharmacist Pharmacy Expense>Contracted Service Pharmacist PT - Resident Care PT Expense PT - Resident Care Medical Director Nursing Admin Expense>Medical Director Medical Director ST - Resident Care ST Expense ST - Resident Care OT - Resident Care Nursing Expense>Contracted Service>RN RN's - Direct Care LPN's - Direct Care	9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 257,792.00 257,792.00 33,335.00 33,335.00	RJE - 1	4,500.00 4,500.00 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	4,500.00 9,342.00 9,342.00 213,152.00 213,152.00 42,000.00 42,000.00 18,690.00 18,690.00 257,792.00 267,792.00 33,335.00 33,335.00

Subgroup : [11C]	Aides				
60-700-20	Nursing Expense>Contracted Service>CNA	1,248.00		0.00	1,248.00
Subtotal [11C]	Aides	1,248.00		0.00	1,248.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	15,055.00		(4,500.00)	10,555.00
	•		RJE - 1	(4,500.00)	
Subtotal [12]	Other	15,055.00		(4,500.00)	10,555.00
Total [13-B]	Professional Fees	601,824.00	-	0.00	601,824.00
					
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	101,399.00		0.00	101,399.00
69-881-00	Social Services Expense>Workers Comp	1,501.00		0.00	1,501.00
70-881-00	Dietary Expense>Workers Comp	16,694.00		0.00	16,694.00
71-881-00	Activity Expense>Workers Comp	3,068.00		0.00	3,068.00
74-881-00 75-881-00	Housekeeping & Laundry Expense>Workers Comp	10,947.00 4,120.00		0.00 0.00	10,947.00 4,120.00
80-881-00	Maintenance Expense>Workers Comp Admin Expense>Workers Comp	9,877.00		0.00	9,877.00
Subtotal [1A1]	Workmen's Compensation	147,606.00	_	0.00	147,606.00
oostotal [1741]	Trotkinan a companional	147,000.00			147,000.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	260,795.00		0.00	260,795.00
69-880-00	Social Services Expense>Payroll Taxes	3,832.00		0.00	3,832.00
70-880-00	Dietary Expense>Payroll Taxes	42,684.00		0.00	42,684.00
71-880-00	Activity Expense>Payroll Taxes	7,751.00		0.00	7,751.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	28,325.00		0.00	28,325.00
75-880-00	Maintenance Expense>Payroll Taxes	10,595.00		0.00	10,595.00
80-880-00	Admin Expense>Payroll Taxes	25,148.00		0.00	25,148.00
Subtotal [1A4]	Social Security (FICA)	379,130.00		0.00	379,130.00
Subgroup : [1 A E1	Health Insurance				
Subgroup : [1A5] 61-882-00	Nursing Admin Expense>Health Insurance	22,645.00		0.00	22,645.00
69-882-00	Social Services Expense>Health Insurance	325.00		0.00	325.00
70-882-00	Dietary Expense>Health Insurance	3,688.00		0.00	3,688.00
71-882-00	Activity Expense>Health Insurance	697.00		0.00	697.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	2,485.00		0.00	2,485.00
75-882-00	Maintenance Expense>Health Insurance	941.00		0.00	941.00
80-882-00	Admin Expense>Health Insurance	2,215.00		0.00	2,215.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		564,860.00	564,860.00
			RJE - 3	564,860.00	
Subtotal [1A5]	Health Insurance	32,996.00		564,860.00	597,856.00
C-1	Denotore				
Subgroup : [1A7]	Pensions Employee Pensite Evenence Pensional Injury	0.00		100 578 00	199,578.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00	RJE - 3	199,578.00 199,578.00	199,576.00
Subtotal [1A7]	Pensions	0.00	KJL - 3	199,578.00	199,578.00
ountotal [1741]	, 411313113				
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	553,863.00		(553,863.00)	0.00
			RJE - 3	(553,863.00)	
69-883-00	Social Services Expense>Other Benefits	8,284.00		(8,284.00)	0.00
			RJE - 3	(8,284.00)	
70-883-00	Dietary Expense>Other Benefits	90,790.00		(90,790.00)	0.00
			RJE - 3	(90,790.00)	
71-883-00	Activity Expense>Other Benefits	16,494.00	D.F. 0	(16,494.00)	0.00
74.000.00	Harris Anna Carlos Carl	F0 F63 00	RJE - 3	(16,494.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	59,563.00	DIE 2	(59,563.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	22,307.00	RJE - 3	(59,563.00) (22,307.00)	0.00
75-063-00	Maintenance Expense-Other benefits	22,307.00	RJE - 3	(22,307.00)	0.00
80-883-00	Admin Expense>Other Benefits	53,994.00		(53,994.00)	0.00
00 000 00	Halling Experiess of the Bestellio	55,5555	RJE - 3	(53,994.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		25,726.00	25,726.00
-	•		RJE - 3	25,726.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		1,552.00	1,552.00
			RJE - 3	1,552.00	
Marcum 115	720 Tax Form	0.00		21.00	21.00
			RJE - 3	21.00	
Subtotal [1A9]	Other _	805,295.00		(777,996.00)	27,299.00
Subgroup : [1C]	Bad Debts				
Subgroup : [10]	Dec Dúbio				

80-251-00	Admin Expense>Bad Debt	15,607.00	_	0.00	15,607.00
Subtotal [1C]	Bad Debts	15,607.00	_	0.00	15,607.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	73,088.00		(56,400.00)	16,688.00
			RJE - 4 _	(56,400.00)	
Subtotal [1D]	Accounting and Auditing	73,088.00	_	(56,400.00)	16,688.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	11,071.00		2,146.00	13,217.00
			RJE - 6	2,096.00	
			RJE - 8	50.00	
Subtotal [1E]	Legal	11,071.00	_	2,146.00	13,217.00
	•		_		
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	7,300.00		0.00	7,300.00
80-208-00	Admin Expense>Equip-Rental	1,157.00		0.00	1,157.00
Subtotal [1G]	Office Supplies	8,457.00		0.00	8,457.00
022101111 [10]					
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	13,949.00		(1,218.00)	12,731.00
60-231-00	Admin Expenses releptione	13,545.00	RJE - 2	· ·	12,731.00
Cubasasi (4114)	Talanhana and Talanaah	42.040.00	KJE - 2 _	(1,218.00)	42 724 00
Subtotal [1H1]	Telephone and Telegraph	13,949.00	_	(1,218.00)	12,731.00
	- · · · · · · · · · · · · · · · · · · ·				
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 102	Cell Phone	0.00		1,218.00	1,218.00
			RJE - 2	1,218.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00		1,218.00	1,218.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	380.00	_	0.00	380.00
Subtotal [1J]	Corporation Business Taxes	380.00	_	0.00	380.00
					•
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	448,154.00		0.00	448,154.00
80-142-00	Admin Expense>User Fee	76.00		0.00	76.00
					448,230.00
Subtotal [1K3]	Resident Day User Fee	448,230.00		0.00	440,230.00
Subtotal [1K3]	Resident Day User Fee	448,230.00		0.00	448,230.00
			_		1,867,997.00
Subtotal [1K3] Total [15]	Resident Day User Fee Expenditures Other than Salaries	1,935,809.00		(67,812.00)	
Total [15]	Expenditures Other than Salaries	1,935,809.00	- -		
Total [15]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin.	1,935,809.00	 		
Total [15] Group : [16] Subgroup : [1]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment	1,935,809.00 and General	-	(67,812.00)	1,867,997.00
Total [15]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin.	1,935,809.00		(67,812.00) (6,433.00)	
Total [15] Group: [16] Subgroup: [1] 60-213-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation	1,935,809.00 and General 6,433.00	RJE - 5	(67,812.00) (6,433.00) (6,433.00)	1,867,997.00
Total [15] Group : [16] Subgroup : [1]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment	1,935,809.00 and General	RJE - 5	(67,812.00) (6,433.00)	1,867,997.00
Total [15] Group : [16] Subgroup : [1] 60-213-00 Subtotal [1]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment	1,935,809.00 and General 6,433.00	RJE - 5	(67,812.00) (6,433.00) (6,433.00)	1,867,997.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff	1,935,809.00 and General 6,433.00 6,433.00	RJE - 5	(67,812.00) (6,433.00) (6,433.00) (6,433.00)	1,867,997.00 0.00
Total [15] Group : [16] Subgroup : [1] 60-213-00 Subtotal [1]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment	1,935,809.00 and General 6,433.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00)	1,867,997.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Party	1,935,809.00 and General 6,433.00 6,433.00	RJE - 5	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00	1,867,997.00 0.00 0.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff	1,935,809.00 and General 6,433.00 6,433.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00)	1,867,997.00 0.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff	1,935,809.00 and General 6,433.00 6,433.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00	1,867,997.00 0.00 0.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel	1,935,809.00 and General 6,433.00 0.00 0.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00	1,867,997.00 0.00 3,770.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00	1,867,997.00 0.00 0.00 3,770.00 2,639.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Allowable	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00	1,867,997.00 0.00 0.00 3,770.00 2,639.00 6,464.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00	1,867,997.00 0.00 0.00 3,770.00 2,639.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Allowable	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00	1,867,997.00 0.00 0.00 3,770.00 2,639.00 6,464.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Allowable	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00	1,867,997.00 0.00 3,770.00 2,639.00 6,464.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Employee Travel	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00	1,867,997.00 0.00 0.00 3,770.00 2,639.00 6,464.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Allowable Employee Travel Education Expense	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00	1,867,997.00 0.00 3,770.00 2,639.00 6,464.00 9,103.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00	_	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00	1,867,997.00 0.00 3,770.00 2,639.00 6,464.00 9,103.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00	1,867,997.00 0.00 3,770.00 2,639.00 6,464.00 9,103.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00	1,867,997.00 0.00 3,770.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00	1,867,997.00 0.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 203.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00	1,867,997.00 0.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1] 80-249-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted Admin Expense>Recruiting	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 203.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00	1,867,997.00 0.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00 903.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 203.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00	1,867,997.00 0.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1] 80-249-00 Subtotal [M1]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted Admin Expense>Recruiting Advertising Help Wanted	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 203.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00	1,867,997.00 0.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00 903.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1] 80-249-00 Subtotal [M1] Subgroup: [M3]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted Advertising Help Wanted Advertising Other	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 2,758.00 2,758.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00 0.00	1,867,997.00 0.00 3,770.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00 903.00 2,758.00 2,758.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1] 80-249-00 Subtotal [M1] Subgroup: [M3] 80-250-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted Admin Expense>Recruiting Advertising Other Admin Expense>Marketing & Advertising	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 2,758.00 2,758.00 9,603.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00 0.00	1,867,997.00 0.00 3,770.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00 2,758.00 2,758.00 9,603.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1] 80-249-00 Subtotal [M1] Subgroup: [M3]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted Advertising Help Wanted Advertising Other	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 2,758.00 2,758.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00 0.00	1,867,997.00 0.00 3,770.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00 903.00 2,758.00 2,758.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1] 80-249-00 Subtotal [M1] Subgroup: [M3] 80-250-00 Subtotal [M3]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel>Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted Admin Expense>Recruiting Advertising Other Admin Expense>Marketing & Advertising Advertising Other	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 2,758.00 2,758.00 9,603.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00 0.00	1,867,997.00 0.00 3,770.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00 2,758.00 2,758.00 9,603.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1] 80-249-00 Subtotal [M1] Subgroup: [M3] 80-250-00 Subtotal [M3] Subgroup: [M7]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel Admin Expense>Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted Admin Expense>Recruiting Advertising Other Admin Expense>Marketing & Advertising Advertising Other Postage	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 2,758.00 2,758.00 9,603.00 9,603.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00 0.00 0.00	1,867,997.00 0.00 3,770.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00 2,758.00 2,758.00 9,603.00 9,603.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1] 80-249-00 Subtotal [M1] Subgroup: [M3] 80-250-00 Subtotal [M3] Subgroup: [M7] 80-209-00	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel Admin Expense>Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted Admin Expense>Recruiting Advertising Other Admin Expense>Marketing & Advertising Advertising Other Postage Admin Expense>Postage	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 2,758.00 2,758.00 9,603.00 9,603.00 1,585.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00 0.00 0.00	1,867,997.00 0.00 3,770.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00 2,758.00 2,758.00 9,603.00 9,603.00 1,585.00
Total [15] Group: [16] Subgroup: [1] 60-213-00 Subtotal [1] Subgroup: [2] Marcum 108 Subtotal [2] Subgroup: [4] 80-236-00 80-236-04 Subtotal [4] Subgroup: [5] 60-204-00 80-233-00 Subtotal [5] Subgroup: [M1] 80-249-00 Subtotal [M1] Subgroup: [M3] 80-250-00 Subtotal [M3] Subgroup: [M7]	Expenditures Other than Salaries Expenditures Other than Salaries (cont'd) - Admin. Resident Travel and Entertainment Nursing Expense>Transportation Resident Travel and Entertainment Holiday Parties for Staff Holiday Parties for Staff Employee Travel Admin Expense>Travel Admin Expense>Travel Admin Expense>Travel>Allowable Employee Travel Education Expense Nursing Expense>Training & Education Admin Expense>Seminars Education Expense Advertising Help Wanted Admin Expense>Recruiting Advertising Other Admin Expense>Marketing & Advertising Advertising Other Postage	1,935,809.00 and General 6,433.00 0.00 0.00 2,639.00 6,464.00 9,103.00 105.00 98.00 2,758.00 2,758.00 9,603.00 9,603.00	RJE - 3	(67,812.00) (6,433.00) (6,433.00) (6,433.00) 3,770.00 3,770.00 0.00 0.00 0.00 700.00 700.00 700.00 0.00 0.00	1,867,997.00 0.00 3,770.00 3,770.00 2,639.00 6,464.00 9,103.00 105.00 798.00 2,758.00 2,758.00 9,603.00 9,603.00

Subgroup : [M8]	Dues and Membership Fees to Professional Associations			44.050.00	2.22
80-235-00	Admin Expense>Dues & Subscriptions	1,056.00	D.IE 7	(1,050.00)	6.00
Cubeatal (MO)	Dues and Membership Fees to Professional Associati	4.056.00	RJE - 7	(1,050.00)	
Subtotal [M8]	Dues and Membership Fees to Professional Associati	1,056.00	-	(1,050.00)	6.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 116	Chamber Dues	0.00		350.00	350.00
Wild Gain 170	Original adds	0.00	RJE - 7	350.00	000.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00		350.00	350.00
• •	_		-		
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	1,380.00		0.00	1,380.00
80-230-00	Admin Expense>Data Processing	37,758.00		0.00	37,758.00
80-240-00	Admin Expense>Professional Fees	115,165.00		54,304.00	169,469.00
			RJE - 4	56,400.00	
			RJE - 6	(2,096.00)	
80-700-00	Admin Expense>Contracted Service	26,192.00	-	0.00	26,192.00
Subtotal [M11]	Services Provided by Contract	180,495.00	_	54,304.00	234,799.00
					
Subgroup : [M13]	Other			(55.50)	
80-234-00	Admin Expense>Licenses	3,060.00	D.15 0	(50.00)	3,010.00
00 040 00	Advis Francis Fire Decelling & Continuents	07.000.00	RJE - 8	(50.00)	27 000 00
80-242-00	Admin Expense>Fines, Penalties & Settlements	27,006.00		0.00	27,006.00
80-243-00	Admin Expense Seek Fees	1,781.00 35,073.00		0.00 0.00	1,781.00 35,073.00
80-244-00 Marcum 109	Admin Expense>Bank Fees	0.00		1,225.00	1,225.00
Marculli 109	Employee Relations	0.00	RJE - 3	1,225.00	1,225.00
Marcum 110	Employee Food	0.00	NUL - 3	313.00	313.00
Warcam F10	Employee rood	0.50	RJE - 3	313.00	310.50
Marcum 112	Discriminatory Bonus	0.00	1102 0	7,500.00	7,500.00
			RJE - 3	7,500.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Marcum 114	Cobra Insurance	0.00		750.00	750.00
			RJE - 3	750.00	
Subtotal [M13]	Other	66,920.00	_	9,738.00	76,658.00
			_		
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. an	278,156.00		61,379.00	339,535.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food	7 077 00		0.00	7 277 00
70-177-00	Dietary Expense > Supplements	7,277.00		0.00 0.00	7,277.00 155,588.00
70-178-00 71-178-00	Dietary Expense>Food	155,588.00 757.00		0.00	757.00
Subtotal [2A1]	Activity Expense>Food Raw Food	163,622.00	_	0.00	163,622.00
Odbiotal [EA1]		100,022.00	-		100,022.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	10,212.00		0.00	10,212.00
Subtotal [2A2]	Non-Food Supplies	10,212.00	-	0.00	10,212.00
- •			_		
Total [18]	Dietary Basis for Allocation of Costs	173,834.00	_	0.00	173,834.00
			-		
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	82.00	_	0.00	82.00
Subtotal [3B]	Purchased Services	82.00	_	0.00	82.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	4,108.00	_	0.00	4,108.00
Subtotal [3C]	Other	4,108.00	_	0.00	4,108.00
T-4-1 [40]	Louisian Paris for Allegation of Costs	4,190.00	_	0.00	4,190.00
Total [19]	Laundry-Basis for Allocation of Costs	4,130.00	-	0.00	4,180.00
Croup : [20]	Have the saint and Decident Core Basis for Allocation of C	onto			
Group : [20]	Housekeeping and Resident Care Basis for Allocation of C Other	USIS			
Subgroup : [4C] 72-183-00	Housekeeping Expense>Supplies	12,592.00		0.00	12,592.00
Subtotal [4C]	Other	12,592.00	_	0.00	12,592.00
	-	,	-		,
Subgroup : [5A2]	Purchased from				
62-000-00	Pharmacy Expense	67.00		0.00	67.00
62-145-00	Pharmacy Expense>RX	152,272.00		0.00	152,272.00
Subtotal [5A2]	Purchased from	152,339.00	_	0.00	152,339.00
Subgroup : [5B]	Medicine Cabinet Drugs				

62-222-00	Pharmacy Expense>OTC	4,502.00		0.00	4 500 00
	• •				4,502.00
Subtotal [5B]	Medicine Cabinet Drugs	4,502.00		0.00	4,502.00
Subgroup : [5D]	Ambulance/Limousine				
Marcum 107	Ambulance	0.00		6,433.00	6,433.00
marcan ro.	7 Hilbard 100	0.00	D.IE .		0,455.00
_			RJE - 5	6,433.00	
Subtotal [5D]	Ambulance/Limousine	0.00		6,433.00	6,433.00
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	5,487.00		0.00	5,487.00
Subtotal [5E2]	Oxygen - Other	5,487.00		0.00	5,487.00
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	5,636.00		0.00	5,636.00
Subtotal [5F]	X-Rays and related radiological	5,636.00		0.00	5,636.00
Suptotal [51]	A-Rays and related radiological	3,636.00		0.00	5,636.00
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	15,273.00		0.00	15,273.00
Subtotal [5H]	Laboratory	15,273.00		0.00	15,273.00
orniotal ford	auboratory		-		10,2,0.00
Subgroup : [5l]	Recreation				
71-183-00	Activity Expense>Supplies	1,101.00		0.00	1,101.00
71-700-00	Activity Expense>Contracted Service	3,200.00		0.00	3,200.00
80-232-00	Admin Expense>Cable TV	8,198.00		0.00	8,198.00
	Recreation				
Subtotal [5l]	Recreation	12,499.00		0.00	12,499.00
Subgroup : [5L]	Other				
60-183-00	Nursing Expense>Supplies	83,452.00		0.00	83,452.00
60-205-00	Nursing Expense>Sanitation & Incineration	465.00		0.00	465.00
	• ,				
60-208-00	Nursing Expense>Equip-Rental	23,164.00		0.00	23,164.00
60-230-00	Nursing Expense>Data Processing	9,642.00		0.00	9,642.00
Subtotal [5L]	Other	116,723.00		0.00	116,723.00
Total [20]	Housekeeping and Resident Care Basis for Allocation	325,051.00		6,433.00	331,484.00
rotal (20)	riousekooping and rooseent out o basis for Anocador	320,001.00		0,403.00	551,404.50
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	504.00		0.00	504.00
		969.00		0.00	969.00
70-207-00	Dietary Expense>Repairs & Maint				
75-207-00	Maintenance Expense>Repairs & Maint	35,723.00		0.00	35,723.00
Subtotal [6A]	Repairs and Maintenance	37,196.00		0.00	37,196.00
Subgroup : [6B]	Heat				
76-227-00		19,088.00		0.00	40.000.00
	Utility Expense>Gas			0.00	19,088.00
Subtotal [6B]	Heat	19,088.00		0.00	19,088.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	71,757.00		0.00	71,757.00
	* '	71,757.00		0.00	71,757.00
Subtotal [6C]	Light & Power	71,757.00		0.00	71,757.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	13,189.00		0.00	13, 189.00
Subtotal [6D]	Water	13,189,00		0.00	13,189.00
	**				
Ph	Other				
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	9,869.00		0.00	9,869.00
75-205-00	Maintenance Expense>Sanitation & Incineration	14,668.00		0.00	14,668.00
75-217-00	Maintenance Expense>Extermination	1,079.00		0.00	1,079.00
75-218-00	Maintenance Expense>Snow Removal	13,065.00		0.00	
	·				13,065.00
75-219-00	Maintenance Expense>Landscaping	4,095.00		0.00	4,095.00
75-220-00	Maintenance Expense>Fire Drill	7,798.00		0.00	7,798.00
75-700-00	Maintenance Expense>Contracted Service	27,759.00		0.00	27,759.00
Subtotal [6F]	Other	78,333.00		0.00	78,333.00
ameroran for 1		. 0,000.00			. 5,555.55
6h	Manufala Fandanana				
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	23,027.00		0.00	23,027.00
Subtotal [7D]	Movable Equipment	23,027.00		0.00	23,027.00
	•				
Subgroup : [8A]	Organization Expense				
		£ 000 00		0.00	F 200 00
93-000-00	Amortization Expense	5,328.00		0.00	5,328.00
Subtotal [8A]					£ 220 AA
	Organization Expense	5,328.00		0.00	5,328.00
	Organization Expense	5,328.00		0.00	5,326.00
Subgroup : [9]	Organization Expense Rental Payments	5,328.00		0.90	5,320.00

91-121-00	Property Expense>Rent	170,052.00	0.00	170,052.00
	Rental Payments	170,052.00	0.00	170,052.00
Subtotal [9]	Rental Payments	170,082.00		170,032.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	64,968.00	0.00	64,968.00
Subtotal [10B]	Real estate taxes paid by lessor	64,968.00	0.00	64,968.00
••	• • • • •			
Cubanana - MOOI	Daniel annual Annua			
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	675.00	0.00	675.00
Subtotal [10C]	Personal property taxes	675.00	0.00	675.00
	•			
Total [22]	Maintenance and Property	483,613.00	0.00	483,613.00
Total [22]	manitonance and rioperty	400,010.00	***************************************	400,010.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	43,664.00	0.00	43,664.00
Subtotal [12D]	Other Interest Expense	43,664.00	0.00	43,664.00
Subtotal [12D]	Other interest Expense	40,004.00	0.00	45,004.00
Subgroup : {14A}	Insurance on Property			
80-165-00	Admin Expense>Insurance - Property	5,049.00	0.00	5,049.00
Subtotal [14A]	Insurance on Property	5,049.00	0.00	5,049.00
				
0.1	0 #			
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Liability & Other	42,292.00	0.00	42,292.00
80-163-00	Admin Expense>Insurance - EPLI	1,489.00	0.00	1,489.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
	•			
Subtotal [14C3]	Other	44,281.00	0.00	44,281.00
Total [27]	Interest and Insurance	92,994.00	0.00	92,994.00
	And the state of t			
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(4,641,290.00)	0.00	(4,641,290.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(24,856.00)	0.00	(24,856.00)
Subtotal [1A]	Medicaid Residents (CT only)	(4,666,146.00)	0.00	(4,666,146.00)
Subtotal [1A]	modicald residents (or only)	(4,000,140.00)		(1,000,1100)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(2,053,561.00)	0.00	(2,053,561.00)
40-102-00	Room & Board Revenue>Medicare A		0.00	
		(2,053,561.00) (2,053,561.00)		(2,053,561.00) (2,053,561.00)
40-102-00 Subtotal [3A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive)			
40-102-00 Subtotal [3A] Subgroup : [3B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance	(2,053,561.00)	0.00	(2,053,561.00)
40-102-00 Subtotal [3A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive)	(2,053,561.00)	0.00	(2,053,561.00) 37,008.00
40-102-00 Subtotal [3A] Subgroup : [3B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance	(2,053,561.00)	0.00	(2,053,561.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester	(2,053,561.00)	0.00	(2,053,561.00) 37,008.00
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance	(2,053,561.00)	0.00	(2,053,561.00) 37,008.00
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other	(2,053,561.00) 37,008.00 37,008.00	0.00	(2,053,561.00) 37,008.00 37,008.00
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private	(2,053,561.00) 37,008.00 37,008.00 (659,065.00)	0.00 0.00 0.00	37,008.00 37,008.00 (659,065.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other	(2,053,561.00) 37,008.00 37,008.00	0.00	(2,053,561.00) 37,008.00 37,008.00
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private	(2,053,561.00) 37,008.00 37,008.00 (659,065.00)	0.00 0.00 0.00	37,008.00 37,008.00 (659,065.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00 40-105-00 40-109-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00 40-105-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00)	0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup : [4B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup : [4B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup : [4B] 40-105-14	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00)	0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00)	0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00	0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00	0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00	0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00	0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00)
40-102-00 Subtotal [3A] Subgroup : [3B] 40-102-14 Subtotal [3B] Subgroup : [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup : [4B] 40-105-14 Subtotal [4B] Subgroup : [5A] 41-102-00 Subtotal [5A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00	0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Prescription Drugs - Medicare Contractual Allowance	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>Hospice Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A Prescription Drugs - Medicare Contractual Allowance Physical Therapy - Medicare	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (855,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A] 42-102-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A Prescription Drugs - Medicare Contractual Allowance Physical Therapy - Medicare PT Revenue>Medicare A	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) 143,606.00 143,606.00 (273,007.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (855,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A] 42-102-00 42-103-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HHO Room & Board Revenue>HHOPicare Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A Prescription Drugs - Medicare Contractual Allowance Physical Therapy - Medicare PT Revenue>Medicare A PT Revenue>Medicare B	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) 143,606.00 143,606.00 (273,007.00) (67,654.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (855,62.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00) (67,654.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A] 42-102-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A Prescription Drugs - Medicare Contractual Allowance Physical Therapy - Medicare PT Revenue>Medicare A	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) 143,606.00 143,606.00 (273,007.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (855,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A] 42-102-00 42-103-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HHO Room & Board Revenue>HHOPicare Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A Prescription Drugs - Medicare Contractual Allowance Physical Therapy - Medicare PT Revenue>Medicare A PT Revenue>Medicare B	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) 143,606.00 143,606.00 (273,007.00) (67,654.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (855,62.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00) (67,654.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A] 42-102-00 42-103-00	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HHO Room & Board Revenue>HHOPicare Private-pay residents and other Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Pharmacy Rev>Medicare A>C/A Prescription Drugs - Medicare Contractual Allowance Physical Therapy - Medicare PT Revenue>Medicare A PT Revenue>Medicare B	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) 143,606.00 143,606.00 (273,007.00) (67,654.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (855,62.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00) (67,654.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A] 42-102-00 42-103-00 Subtotal [7A] Subgroup: [7B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Physical Therapy - Medicare PT Revenue>Medicare A PT Revenue>Medicare B Physical Therapy - Medicare Physical Therapy - Medicare Physical Therapy - Medicare Physical Therapy - Medicare	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00) (67,654.00) (340,661.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00) (67,654.00) (340,661.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A] 42-102-00 42-103-00 Subtotal [7A] Subgroup: [7B] 42-102-01	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Pharmacy Rev>Medicare Contractual Allowance Physical Therapy - Medicare PT Revenue>Medicare B Physical Therapy - Medicare Contractual Allowance PT Revenue>Medicare A>C/A	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) (273,007.00) (67,654.00) (340,661.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (855,52.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00) (67,654.00) (340,661.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A] 42-102-00 42-103-00 Subtotal [7A] Subgroup: [7B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Contractual Allowance Physical Therapy - Medicare PT Revenue>Medicare A PT Revenue>Medicare B Physical Therapy - Medicare Physical Therapy - Medicare Physical Therapy - Medicare Physical Therapy - Medicare	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00) (67,654.00) (340,661.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) 143,606.00 (273,007.00) (67,654.00) (340,661.00)
40-102-00 Subtotal [3A] Subgroup: [3B] 40-102-14 Subtotal [3B] Subgroup: [4A] 40-104-00 40-105-00 40-109-00 Subtotal [4A] Subgroup: [4B] 40-105-14 Subtotal [4B] Subgroup: [5A] 41-102-00 Subtotal [5A] Subgroup: [5B] 41-102-01 Subtotal [5B] Subgroup: [7A] 42-102-00 Subtotal [7A] Subgroup: [7B] 42-102-01 Subtotal [7B]	Room & Board Revenue>Medicare A Medicare Residents (All inclusive) Medicare room and board contractual allowance Room & Board Revenue>Medicare A>Sequester Medicare room and board contractual allowance Private-pay residents and other Room & Board Revenue>Private Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Room & Board Revenue>HMO>Sequester Private-pay room and board contractual allowance Prescription Drugs - Medicare Pharmacy Rev>Medicare A Prescription Drugs - Medicare Pracription Drugs - Medicare Contractual Allowance Physical Therapy - Medicare PT Revenue>Medicare A PT Revenue>Medicare B Physical Therapy - Medicare Physical Therapy - Medicare Contractual Allowance PT Revenue>Medicare A>C/A Physical Therapy - Medicare Contractual Allowance	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (85,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) (273,007.00) (67,654.00) (340,661.00)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,053,561.00) 37,008.00 37,008.00 (659,065.00) (110,869.00) (855,562.00) (855,496.00) 1,063.00 1,063.00 (143,606.00) (143,606.00) (273,007.00) (67,654.00) (340,661.00)
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42-105-00	PT Revenue>HMO	(4,809.00)	0.00	(4,809.00)
42-111-00	PT Revenue>Medicaid	(27,757.00)	0.00	(27,757.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(35,990.00)	0.00	(35,990.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowa			
42-105-01	PT Revenue>HMO>C/A	4,809.00	0.00	4,809.00
42-111-01	PT Revenue>Medicaid>C/A	27,757.00	0.00	27,757.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowa	n32,566.00	0.00	32,566.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(26,421.00)	0.00	(26,421.00)
44-103-00	ST Revenue>Medicare B	(22,232.00)	0.00	(22,232.00)
Subtotal [8A]	Speech Therapy - Medicare	(48,653.00)	0.00	(48,653.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance	00 404 00		
44-102-01	ST Revenue>Medicare A>C/A	26,421.00 26,421.00	0.00	26,421.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	20,421.00	0.00_	26,421.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-104-00	ST Revenue>Private	(1,004.00)	0.00	(1,004.00)
44-105-00	ST Revenue>HMO	(1,241.00)	0.00	(1,241.00)
44-111-00	ST Revenue>Medicaid	(8,348.00)	0.00	(8,348.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(10,593.00)	0.00	(10,593.00)
Subgroup : [8D] 44-105-01	Speech Therapy - Non-medicare Contractual Allowane ST Revenue>HMO>C/A	ce 961.00	0.00	961.00
44-111-01	ST Revenue>Medicaid>C/A	8,348.00	0.00	8,348.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowand		0.00	9,309.00
000.000. [02]	opoon money non-money continuous.			3,300.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(274,453.00)	0.00	(274,453.00)
43-103-00	OT Revenue>Medicare B	(105,990.00)	0.00	(105,990.00)
Subtotal [9A]	Occupational Therapy - Medicare	(380,443.00)	0.00	(380,443.00)
Cubarana i IOD1	One and Thomas Madines Control Alleman			
Subgroup : [9B] 43-102-01	Occupational Therapy - Medicare Contractual Allowar OT Revenue>Medicare A>C/A	274,453.00	0.00	274,453.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowar		0.00	274,453.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-104-00	OT Revenue>Private	(6,340.00)	0.00	(6,340.00)
43-105-00	OT Revenue>HMO	(5,232.00)	0.00	(5,232.00)
43-111-00	OT Revenue>Medicaid	(53,900.00)	0.00	(53,900.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(65,472.00)	0.00	(65,472.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Alle	Owance		
43-105-01	OT Revenue>HMO>C/A	5,232.00	0.00	5,232.00
43-111-01	OT Revenue>Medicaid>C/A	53,900.00	0.00	53,900.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual All	59,132.00	0.00	59,132.00
Subgroup : [10A]	Other - Medicare	44.544.554		
47-103-00	Other Ancillary Rev>Medicare B	(1,611.00)	0.00	(1,611.00)
52-102-00 Subtotal [10A]	Revenue Adjustments>Medicare A Other - Medicare	(1.00) (1,612.00)	0.00	(1.00)
Subtotal [10A]	Other - medicals	11,012.00/		(1,012.00)
Subgroup : [10B]	Other - Non-medicare			
47-111-00	Other Ancillary Rev>Medicaid	(223.00)	0.00	(223.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	223.00	0.00	223.00
52-104-00	Revenue Adjustments>Private	88.00	0.00	88.00
52-109-00	Revenue Adjustments>Hospice	505.00	0.00	505.00
52-111-00	Revenue Adjustments>Medicaid	(100,706.00)	0.00	(100,706.00)
Subtotal [10B]	Other - Non-medicare	(100,113.00)	0.00	(100,113.00)
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(18.00)	0.00	(18.00)
Subtotal [15]	Interest Income	(18.00)	0.00	(18.00)
	•			
Subgroup : [18]	Other Revenue	:	_	
51-818-00 Subtotal [18]	Other Rev>Medical Records	(90.00)	0.00	(90.00)
Subtotal [18]	Other Revenue	(90.00)	0.00	(90.00)
Total [30]	Statement of Revenue	(7,845,889.00)	0.00	(7,845,889.00)
	•			-
Group : [31-32]	Assets			

Cub 1841	Cont			
Subgroup : [A1] 10-001-02	Cash Cash>Clearing>Payroll	(81,658.00)	0.00	(84 GER 00)
10-014-00	Cash>Petty Cash Facility	584.00	0.00 0.00	(81,658.00) 584.00
10-015-00	Cash>Petty Cash PNA	1,000.00	0.00	1,000.00
10-020-87	Cash>Payroll>Torrington	(95.00)	0.00	(95.00)
10-050-87	Cash>WFPayroll>Torrington	2,492.00	0.00	2,492.00
10-060-87	Cash>Resident Trust>Torrington	33,823.00	0.00	33.823.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-87	Cash>WFOperating>Torrington	(7,948.00)	0.00	(7,948.00)
Subtotal [A1]	Cash	(46,802.00)	0.00	(46,802.00)
Subgroup : [A2]	Resident A/R			
11-102-00	Accounts Receivable>Medicare A	186,995.00	0.00	186,995.00
11-104-00	Accounts Receivable>Private	82,140.00	0.00	82,140.00
11-105-00	Accounts Receivable>HMO	10,902.00	0.00	10,902.00
11-109-00	Accounts Receivable>Hospice	(4,645.00)	0.00	(4,645.00)
11-111-00 11-112-00	Accounts Receivable>Medicaid	877,045.00	0.00	877,045.00
11-112-00	Accounts Receivable>Income Accounts Receivable>Allow for Doubtful Accts	37,101.00	0.00	37,101.00
11-123-00	Accounts Receivable>Ancillary	(8,320.00)	0.00	(8,320.00)
Subtotal [A2]	Resident A/R	33,046.00 1,214,264.00	0.00	33,046.00 1,214,264.00
Subtotal [A2]	Nesident wit	1,214,204.00	0.00	1,214,204.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	3,053.00	0.00	3,053.00
12-124-00	Prepaid Expenses>Insurance	19,641.00	0.00	19,641.00
12-126-00	Prepaid Expenses>Taxes	2,025.00	0.00	2,025.00
12-881-00	Prepaid Expenses>Workers Comp	76,459.00	0.00	76,459.00
Subtotal [A5]	Prepaid Expenses	101,178.00	0.00	101,178.00
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	47,895.00	0.00	47,895.00
15-131-00	Accum Depn>Leasehold Improvements	(7,254.00)	0.00	(7,254.00)
Subtotal [B4]	Leasehold Improvements	40,641.00	0.00	40,641.00
Subgroup : [B6]	Movable Equipment	10.767.00	2.00	10.767.00
14-132-00 14-133-00	Fixed Assets>Furniture, Fixtures and Equipment	19,767.00	0.00	19,767.00
14-134-00	Fixed Assets>Medical Equipment Fixed Assets>Computer Hardware	6,915.00 34,425.00	0.00 0.00	6,915.00 34,425.00
14-135-00	Fixed Assets>Computer Flandware Fixed Assets>Computer Software	6,333.00	0.00	6,333.00
14-137-01	Fixed Asset>Computer Contware	39,769.00	0.00	39,769.00
14-305-00	Fixed Assets>Sales Use Tax	1,109.00	0.00	1,109.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(5,515.00)	0.00	(5,515.00)
15-133-00	Accum Depn>Medical Equipment	(2,680.00)	0.00	(2,680.00)
15-134-00	Accum Depn>Computer Hardware	(14,928.00)	0.00	(14,928.00)
15-135-00	Accum Depn>Computer Software	(2,594.00)	0.00	(2,594.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(18,655.00)	0.00	(18,655.00)
15-305-00	Accum Depn>Sales Use Tax	(321.00)	0.00	(321.00)
Subtotal [B6]	Movable Equipment	63,625.00	0.00	63,625.00
Subgroup : [D1] 13-128-00	Deferred Deposits Due From>Vendor Security Deposits	9,402.00	0.00	9,402.00
Subtotal [D1]	Deferred Deposits	9,402.00	0.00	9,402.00
Gran (Di)	Delalian Dehosits	3,402.00		3,402.00
Subgroup : [D3]	Organization Expense			
17-000-00	Deferred Financing Costs	26,642.00	0.00	26,642.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(13,321.00)	0.00	(13,321.00)
Subtotal [D3]	Organization Expense	13,321.00	0.00	13,321.00
Subgroup : [D4]	Goodwill			
16-000-00	Goodwill	562,695.00	0.00	562,695.00
Subtotal [D4]	Goodwill	562,695.00	0.00	562,695.00
Subgroup : [D6]	Loans to Owners or Related Parties	4 076 11		
27-000-87	Due To/(From)>Torrington	1,675.00	0.00	1,675.00
27-000-88	Due To/(From)>New Haven	2,653.00	0.00	2,653.00
27-000-90	Due To/(From)>West Haven	4,589.00	0.00	4,589.00
27-000-91	Due To/(From)>Waterbury	3,841.00	0.00	3,841.00
27-000-92 27-317-00	Due To/(From)>Rainglement	29,661.00	0.00	29,661.00 402.00
27-317-00 Subtotal (D6)	Due To/(From)>Fairview Management Loans to Owners or Related Parties	402.00 42,821.00	0.00	402.00 42,821.00
Subtotal [D6]	Foul 2 to Omile 2 of Parting Lating	44,021.00	0.00	42,021.00
Subgroup : [D7]	Other Assets			
13-127-00	Due From>Old Owner	39,007.00	0.00	39,007.00

27-000-78	Due To/(From)>Maplewood Rehab and Nursing	99.00	0.00	99.00
27-000-82	Due To/(From)>Saugus Rehab and Nursing	98.00	0.00	98.00
27-000-83	Due To/(From)>Twin Oaks Rehab and Nursing	2.00	0.00	2.00
27-111-00	Due To/(From)>Medicaid	190,349.00	0.00	190,349.00
27-172-00	Due To/(From)>Vendor	23,287.00	0.00	23,287.00
27-174-00	Due To/(From)>Other L&E	11,537.00	0.00	11,537.00
28-127-00	Due To>Old Owner	26,572.00	0.00	26,572.00
	Other Assets	290,951.00	0.00	
Subtotal [D7]	Other Assets	290,951.00	0.00	290,951.00
Total [31-32]	Assets	2,292,096.00	0.00	2,292,096.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade A/P			
20-000-00	Accounts Payable	(1,139,034.00)	0.00	(1,139,034.00)
21-150-00	Other Current Payables>Union Dues W/H	(908.00)	0.00	(908.00)
21-350-00	Other Current Payables>Resident Funds	(33,823.00)	0.00	(33,823.00)
	•	• • • •		
21-884-00	Other Current Payable>Disability & Other Insurance	(302.00)	0.00	(302.00)
Subtotal [A1]	Trade A/P	(1,174,067.00)	0.00	(1,174,067.00)
Subgroup : [A4]	Accrued Payroll			
23-000-00	•	(46,464.00)	0.00	(46,464.00)
	Accrued Wages & Related			
23-157-00	Accrued Expenses>PTO	(103,616.00)	0.00	(103,616.00)
Subtotal [A4]	Accrued Payroll	(150,080.00)	0.00	(150,080.00)
Cuberous ([A7]	Modicara Final Cottlement Dayable			
Subgroup : [A7]	Medicare Final Settlement Payable			
27-102-00	Due To/(From)>Medicare A	(2,857.00)	0.00	(2,857.00)
Subtotal [A7]	Medicare Final Settlement Payable	(2,857.00)	0.00	(2,857.00)
Subgroup : [A12]	Other Current Liabilities			
24-000-00	Accrued Expenses	(117,041.00)	0.00	(117,041.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(3,330.00)	0.00	(3,330.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(20,163.00)	0.00	(20,163.00)
24-162-00	Accrued Expenses-Insurance - General Liability & Other	(16,561.00)	0.00	(16,561.00)
	•			•
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	(1,472.00)	0.00	(1,472.00)
24-285-00	Accrued Expenses>Year End Adjustments	(786.00)	0.00	(786.00)
24-881-00	Accrued Expenses>Workers Comp	(73,306.00)	0.00	(73,306.00)
24-882-00	Accrued Expenses>Health Insurance	8,000.00	0.00	8,000.00
Subtotal [A12]	Other Current Liabilities	(224,659.00)	0.00	(224,659.00)
- •		<u> </u>		
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-89	Due To/(From)>Prospect	(92,592.00)	0.00	(92,592.00)
27-000-93	Due To/(From)>Holdings	(483,052.00)	0.00	(483,052.00)
27-152-00	Due To/(From)>Employee	(3,196.00)	0.00	(3,196.00)
				• • • • • • • • • • • • • • • • • • • •
27-315-00	Due To/(From)>Southport	(25.00)	0.00	(25.00)
Subtotal [B3]	Loans from Owners or Related Parties	(578,865.00)	0.00	(578,865.00)
Subgroup : [B4]	Other Long-Term Liabilities			
		(507.00)	0.00	(507.00)
27-105-00	Due To/(From)>HMO	(507.00)		(507.00)
27-199-00	Due To>Patient Spend Down	(1,228.00)	0.00	(1,228.00)
Subtotal [B4]	Other Long-Term Liabilities	(1,735.00)	0.00	(1,735.00)
		(0.400.000.00)		(0.400.000.00)
Total [33-34]	Liabilities	(2,132,263.00)	0.00	(2,132,263.00)
				
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-000-86	Partner's Equity>All Partners>Capital Draws	1,568.00	0.00	1,568.00
Subtotal [B1]	Owner's Capital	1,568.00	0.00	1,568.00
	•			
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	(232,005 00)	0.00	(232,005.00)
Subtotal [B5]	Cumulated Earnings	(232,005.00)	0.00	(232,005.00)
- -				
Total [35]	Equity	(230,437.00)	0.00	(230,437.00)
		-		
	NET (INCOME) LOSS	0.00	0.00	0.00
	0 (4		* **	0.00
	Sum of Account Groups	0.00	0.00	0.00

Client: Regal Care Management Engagement: Medicaid - RegalCare at Torrington, LLC Period Ending: 9/30/2018 A.01 - TB-CCNH Trial Balance: Workpaper: H.01 - Reclassifying Journal Entry Report W/P Ref Description Debit Account Credit Reclassifying Journal Entries Reclassifying Journal Entries JE # 1 E.10 To rolass dental expense to the correct line of the cost report Marcum 101 Dentist 4,500.00 60-206-00 Nursing Expense>Clinical Services 4,500.00 4,500.00 4,500.00 Reclassifying Journal Entries JE # 2 E.01 To reclass cell phone expense from the telephone line Cell Phone Marcum 102 1,218.00 80-231-00 Admin Expense>Telephone 1,218.00 1,218.00 1,218.00 Reclassifying Journal Entries JE # 3 E.04 85-200-79 Employee Benefits Expense>Training Fund>Union 25,726.00 Employee Benefits Expense>Background Checks 1,552.00 85-245-00 Employee Benefits Expense>Pension>Union 199,578.00 85-255-79 85-260-79 Employee Benefits Expense>Welfare>Union 564,860.00 Marcum 108 Holiday Party 3,770.00 Marcum 109 Employee Relations 1,225.00 Marcum 110 Employee Food 313.00 Marcum 112 Discriminatory Bonus 7,500.00 Marcum 114 Cobra Insurance 750.00 Marcum 115 720 Tax Form 21.00 553 863 00 61-883-00 Nursing Admin Expense>Other Benefits 8.284.00 69-883-00 Social Services Expense>Other Benefits 90,790.00 70-883-00 Dietary Expense>Other Benefits 16,494.00 71-883-00 Activity Expense>Other Benefits 74-883-00 59,563.00 Housekeeping & Laundry Expense>Other Benefits 75-883-00 22,307.00 Maintenance Expense>Other Benefits Admin Expense>Other Benefits 80-883-00 53,994.00 805,295.00 805,295.00 E.02 Reclassifying Journal Entries JE # 4 To reclass Professionall expenses to the correct line of the cost report Admin Expense>Professional Fees 56,400.00 80-240-00 56,400.00 Admin Expense>Accounting Fees 80-239-00 66,400.00 56,400.00 Reclassifying Journal Entries JE # 5
To reclass ambulance costs to the correct line of the cost report N.01a Marcum 107 Ambulance 6,433.00 60-213-00 Nursing Expense>Transportation 6,433.00 6,433.00 6,433.00 E.13 Reclassifying Journal Entries JE # 6 To reclass Legal fees out of professional fees 80-238-00 Admin Expense>Legal Fees 2,096.00 2,096.00 Admin Expense>Professional Fees 80-240-00 2,096.00 2,096.00 Total Reclassifying Journal Entries JE # 7
To reclass Seminars & Chamber dues to correct line of cost report E.08 80-233-00 700.00 Admin Expense>Seminars 350.00 Marcum 116 Chamber Dues 1,050.00 80-235-00 Admin Expense>Dues & Subscriptions 1,050.00 1,050.00 Reclassifying Journal Entries JE # 8 E.08 To reclass legal fees from Licenses 80-238-00 50.00 Admin Expense>Legal Fees 80-234-00 Admin Expense>Licenses 50.00 50.00 50.00 877,042.00 877,042.00 Total Reclassifying Journal Entries 877,042.00 877,042.00 **Total All Journal Entries**



Workpaper Index: Prepared By:

Reviewed By:

Workpaper Date:

1/29/2019

Run Date:

1/29/2019

VHCL CKLST

Provider Name: Provider Number: RegalCare at Torrington, LLC

000009621 9/30/18

Period Ended:

Name of Workpaper:

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: