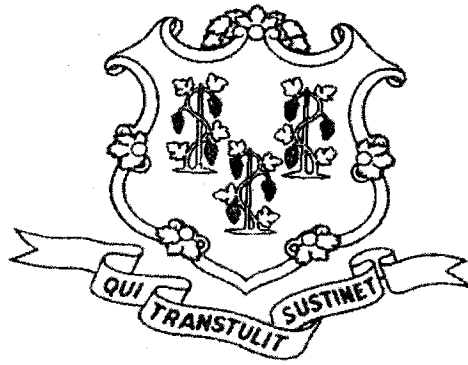


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) RegalCare at New Haven, LLC	
Address (No. & Street, City, State, Zip Code) 181 Clifton Street, New Haven, CT 06513	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 3/4/2016	Report for Year Ending 9/30/2016

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

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

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**General Information**

Name of Facility (as licensed) RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for RegalCare at New Haven, LLC [facility name], for the cost report period beginning March 4, 2016 and ending September 30, 2016, 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) Terry Brennan			Printed Name (Owner) See Page 3		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility RegalCare at New Haven, LLC		Period Covered:	From 3/4/2016	To 9/30/2016
Address of Facility 181 Clifton Street, New Haven, CT 06513				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/19/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-907-3550	Report for Year Ended 9/30/2016	Page 2	of 37
---------------------------------------	------------------------------------	-----------	----------

Name of Facility (as shown on license) RegalCare at New Haven, LLC	Address (No. & Street, City, State, Zip) 181 Clifton Street, New Haven, CT 06513
---	---

License Numbers:	CCNH 2351	RHNS (Specify)	Medicare Provider No. 07-5397
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)			
<input type="checkbox"/> Proprietorship	<input checked="" type="checkbox"/> LLC	<input type="checkbox"/> Partnership	<input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust

If this facility opened or closed during report year provide:	Date Opened	Date Closed
---	-------------	-------------

Has there been any change in ownership or operation during this report year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	If "Yes," explain fully.
--	---	--------------------------

Purchased by RegalCare OP Holding Company, LLC on 3/4/2016 from Paradigm.

**Administrator**

Name of Administrator Terry Brennan	Nursing Home Administrator's License No.:	001091
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Other Operators/Owners who are assistant administrators (full or part time) of this facility.

Name	License No.:





### General Information and Questionnaire Individual Proprietorship

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Line of Credit Interest	119,461	119,461
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Management Fee	391,847	198,808
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	150,009	150,009
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	53,828	53,828
Regal Care Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	132,672	132,672
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp	202,525	202,525
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	90,639	90,639
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	8,084	8,084
RegalCare Management Group	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance	34,393	34,393

\* Use additional sheets if necessary.

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

NOTE: Due to Regal Care Rehabilitation LLC operating with a loss based on the calendar year, the actual cost was reported at the cost report.

## Regal Care Rehabilitation LLC

### PROFIT AND LOSS

January - December 2016

	TOTAL
<b>INCOME</b>	
Sales	2,120,981.99
Services	-12,785.37
<b>Total Income</b>	<b>\$2,108,196.62</b>
<b>GROSS PROFIT</b>	<b>\$2,108,196.62</b>
<b>EXPENSES</b>	
Bank Charges	285.00
CEUs	488.98
Computers & Hardware	6,942.38
Dues & Subscriptions	183.96
Insurance	12,785.37
Dental	5,657.54
health insurance	56,343.04
<b>Total Insurance</b>	<b>74,785.95</b>
Insurance - Liability	5,096.82
<b>Payroll Expenses</b>	
Greenwich	134,782.19
New Haven	238,249.89
Prospect	317,935.73
Southport	107,026.42
Torrington	162,967.54
Waterbury	239,021.64
West Haven	320,606.75
<b>Total Payroll Expenses</b>	<b>1,520,590.16</b>
<b>Payroll Tax</b>	
Greenwich	15,684.30
New Haven	22,387.89
Prospect	30,659.21
Southport	11,742.61
Torrington	16,467.90
Waterbury	23,548.06
West Haven	30,107.10
<b>Total Payroll Tax</b>	<b>150,597.07</b>
<b>Professional Fees</b>	
Greenwich	3,500.00
New Haven	90,065.65
Prospect	65,737.04
Southport	8,362.00
Torrington	92,666.21
Waterbury	146,310.61
West Haven	96,995.02
<b>Total Professional Fees</b>	<b>568,938.16</b>
Therapy Supplies	65.74

	TOTAL
Unapplied Cash Bill Payment Expense	0.00
<b>Total Expenses</b>	<b>\$2,327,974.22</b>
NET OPERATING INCOME	<b>\$ -219,777.60</b>
NET INCOME	<b>\$ -219,777.60</b>

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

N/A

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

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



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

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**General Information and Questionnaire  
Accounting Basis**

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Wage enhancement, rate templates, prior owner Medicare CHOW reports (Disallowed \$3,150 on Pg. 28)	\$ 6,648
2	\$
3	\$
4	\$
<b>Charge for Services Provided</b>	
\$ 6,648	

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Jacobi, Chase & Speranzini, P.C. 2 Robinson + Cole LLP 3 Murtha Cullina LLP 4 Yifat Schnur Esq. 5 CNH Finance	Telephone Number 203-874-7110 860-275-8200 860-240-6000 347-268-5347 203-742-3057
---	--

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

- 1 57 Plains Road, Suite 2B, Milford, CT 06461  
2 280 Trumbull Street, Hartford, CT 06103  
3 P.O. Box 150435  
4 22 Prescott Street, Edison, NJ 08817  
5 Two Greenwich Plaza Greenwich, CT 06830

Services Provided by This Firm (*describe fully*)

1 Professional service for small claim (Pending)	\$ 106
2 Settlements for employee issues (Disallowed 50% on Pg. 28)	\$ 3,734
3 Legal service for successor liability claims (Disallowed on Pg. 28)	\$ 1,709
4 Removal of image associated with potentially defamatory news article (Disallowed on Pg. 28)	\$ 350
5 Line of Credit Financing (Disallowed on Pg. 28)	\$ 1,597
<b>Charge for Services Provided</b>	
\$ 7,496	

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

- Yes     No    Page 15, Line 1e

**Schedule of Resident Statistics**

Name of Facility RegalCare at New Haven, LLC	License No. 2351		Report for Year Ended 9/30/2016				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		
				Total	CCNH	RHNS	(Specify)	Total
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period								
B. On last day of THIS report period	150	150		150		150	150	
2. Number of Residents								
A. As of midnight of PREVIOUS report period								
B. As of midnight of THIS report period	137	137		119		137	137	
3. Total Number of Days Care Provided During Period								
A. Medicare	1,879	1,879		1,091		788	788	
B. Medicaid (Conn.)	25,486	25,486		14,227		11,259	11,259	
C. Medicaid (other states)								
D. Private Pay	71	71				71	71	
E. State SSI for RCH								
F. Other (Specify) HMO & Private Insurance	115	115		112		3	3	
G. Total Care Days During Period (3A thru F)	27,551	27,551		15,430		12,121	12,121	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days								
B. Other Bed Reserve Days								
5. <b>Total Resident Days (3G + 4A + 4B)</b>	27,551	27,551		15,430		12,121	12,121	

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

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	11	125		1				
Per Diem Rate								
a. One bed rm.	Various	252.30		382.00				
b. Two bed rms.	Various	252.30		328.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,373	2,373		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	156	156		
2. Restorative Treatments	1,400	1,400		
C. Other	4,848	4,848		
D. <b>Total Physical Therapy Treatments</b>	8,777	8,777		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	777	777		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	24	24		
2. Restorative Treatments	216	216		
C. Other	340	340		
D. <b>Total Speech Therapy Treatments</b>	1,357	1,357		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	1,936	1,936		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	105	105		
2. Restorative Treatments	940	940		
C. Other	4,727	4,727		
D. <b>Total Occupational Therapy Treatments</b>	7,708	7,708		



**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at New Haven, LLC	2351	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	72,524	1,119				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	25,030	693				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	75,212	3,551				
5. Dietary Service						
a. Head Dietitian	23,339	691				
b. Food Service Supervisor	24,566	1,119				
c. Dietary Workers	220,607	13,478				
6. Housekeeping Service						
a. Head Housekeeper	23,511	1,281				
b. Other Housekeeping Workers	185,640	12,119				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	25,770	1,134				
b. Other Maintenance Workers	53,319	2,498				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	51,882	2,814				
9. Barber and Beautician Services						
10. Protective Services	22,854	1,328				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	95,070	1,905				
b. RN						
1. Direct Care	297,679	6,589				
2. Administrative**	186,530	7,648				
c. LPN						
1. Direct Care	1,055,912	31,951				
2. Administrative**						
d. Aides and Attendants	1,263,569	69,910				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	48,535	2,936				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	42,331	1,941				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	20,198	1,004				
<i>A-13. Total Salary Expenditures</i>	3,814,078	165,709				

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

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016		Name and Address of All Other Employment**	Page 11	of 37
		Total Hours Worked	Line Where Claimed on Page 10			
Name	Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
<b>Section I - Operators/Owners</b>						
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>						

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

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

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

Name of Facility (as licensed) RegalCare at New Haven, LLC		License No. 2351		Report for Year Ended 9/30/2016		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Tom Quinn (3/4/2016 - 5/9/2016)	21,635		Non Discrim	Administrator	360	A2			
Terry Brennan (5/10/2016 - 9/30/2016)	50,889		Non Discrim	Administrator	759	A2			
<b>Section IV - Assistant Administrators</b>									
Yoseph Mervin	25,030		Non Discrim	Assistant Administrator	693	A3			

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at New Haven, LLC	2351	9/30/2016	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	4,500	Monthly Fee				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	150,009	2,182				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	25,500	114				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	53,828	782				
b. Other						
10. Occupational Therapist						
a. Resident Care	132,672	1,930				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	106,145	971				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>472,654</b>	<b>5,979</b>				

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

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

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



### C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
RegalCare at New Haven, LLC	2351	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 202,525	202,525			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 408,023	408,023			
5. Health Insurance	\$ 714,456	714,456			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 220,291	220,291			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 38,059	38,059			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$				
<b>d. Accounting and Auditing</b>	\$ 6,648	6,648			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 7,496	7,496			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 10,858	10,858			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 7,719	7,719			
2. Cellular Phones	\$ 1,896	1,896			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 349	349			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 537,017	537,017			
<b>Subtotal</b>	\$ 2,155,337	2,155,337			

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

(Carry Subtotals forward to next page)





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

Name of Facility	License No.	Report for Year Ended	Page	of	
RegalCare at New Haven, LLC	2351	9/30/2016	16	37	
Item		Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>		2,155,337	2,155,337		
<b>I. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	16,049	16,049		
5. Education Expenses Related to Seminars and Conventions	\$	1,868	1,868		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	1,610	1,610		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	29,530	29,530		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	985	985		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	69,289	69,289		
12. Administrative Management Services**	\$	391,847	391,847		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	206,599	206,599		
<b>C-14 Total Administrative &amp; General Expenditures</b>		\$ 2,873,114	2,873,114		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Marketing & Advertising	\$ 29,530		
<b>Total Other Advertising</b>	<b>\$ 29,530</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 1,085		
Fines & Penalties	\$ 25		
Bank Fees	\$ 23,229		
Startup Costs	\$ 96,303		
Prior Period Adjustment	\$ 85,957		
<b>Total Other Administrative and General</b>	<b>\$ 206,599</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
RegalCare Management Group, 5 Barlow Road, Edison, NJ 08817	391,847	Management Services Per Contract	Pg. 16 / Line m12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2016	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 174,970	174,970		
2. Non-Food Supplies	\$ 17,456	17,456		
3. Other (Specify) _____ Minor Equipment & Supplies	\$ 472	472		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (Specify) _____	\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 192,898</b>	<b>192,898</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC		2351	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	2,992	2,992	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	2,992	2,992	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at New Haven, LLC		2351	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> ) Housekeeping Supplies	\$	22,382	22,382		
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	22,382	22,382		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Pharmacy	\$	125,844	125,844		
b.	Medicine Cabinet Drugs	\$	2,396	2,396		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	3,174	3,174		
f.	X-rays and Related Radiological Procedures***	\$	3,094	3,094		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	9,388	9,388		
i.	Recreation	\$	7,559	7,559		
j.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	164,635	164,635		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	316,090	316,090		

\* 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)
	-		
PPD Supplies	\$ 78,416		
Minor Equip & Supplies	\$ 2,467		
Incontinence Supplies	\$ 5,802		
Equipment Rental	\$ 76,818		
Data Processing	\$ 1,132		
<b>Total Other Resident Care</b>	<b>\$ 164,635</b>	<b>\$ -</b>	<b>\$ -</b>

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## Annual Report of Long-Term Care Facility

CSP-22 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at New Haven, LLC	2351	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 10,832	10,832				
b. Heat	\$ 7,333	7,333				
c. Light & Power	\$ 101,723	101,723				
d. Water	\$ 46,349	46,349				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 54,462	54,462				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 220,699	220,699				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 1,289	1,289				
d. Movable Equipment	\$ 16,699	16,699				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 17,988	17,988				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 5,329	5,329				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 483	483				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 5,812	5,812				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 236,272	236,272				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 91,452	91,452				
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 351,524	351,524				

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







## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached	\$ 74,754	Various	\$ 16,699
<b>Total additions for Movable Equipment</b>		\$ 74,754		\$ 16,699 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached	\$ 7,179	Various	\$ 483
<b>Total additions for Leasehold Improvement</b>		\$ 7,179		\$ 483 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility RegalCare at New Haven, LLC	Date of Acquisition		Length of Amortization	License No. 2351	Report for Year Ended 9/30/2016			Page 24	of 37			
					Month	Year	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %	Amortization for This Year
<b>A. Organization Expense</b>												
1. Deferred Financing Costs				53,286				5,329				
2.												
3.												
A-4. Subtotal								5,329				
<b>B. Mortgage Expense</b>												
1.												
2.												
3.												
B-4. Subtotal												
<b>C. Leasehold Improvements and Other</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period {a}	Var	Var	Various	7,179			Var	483				
C-4. Subtotal								483				
<b>D. Total Amortization</b>								5,812				

\* 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.

{a} Assets listed exclude historical assets from prior owner

**RegalCare at New Haven, LLC**  
**FIXED ASSET / DEPRECIATION SCHEDULE**

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2016 Deprec.	2016 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>								
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	138	1,245
Leasehold Imp.	Large Entrance Canopy Awning	5/1/2016	S/L	15	2,250	150	150	2,100
Sales Use Tax	Large Entrance Canopy Awning Sales Tax	5/1/2016	S/L	15	143	10	10	133
Leasehold Imp.	Door Guard Keypad	8/1/2016	S/L	15	936	62	62	874
Leasehold Imp.	Elevator	9/1/2016	S/L	20	2,467	123	123	2,344
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>7,179</b>	<b>483</b>	<b>483</b>	<b>6,696</b>
<b>NON-MOVABLE EQUIPMENT</b>								
FF&E	Walk-in Cooler	6/1/2016	S/L	15	5,387	359	359	5,028
FF&E	Hot Water Heater	9/1/2016	S/L	10	9,300	930	930	8,370
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>14,687</b>	<b>1,289</b>	<b>1,289</b>	<b>13,398</b>
<b>MOVABLE EQUIPMENT</b>								
FF&E	Hot temp conveyor	4/1/2016	S/L	10	10,098	1,010	1,010	9,088
FF&E	ID Card Printer	4/1/2016	S/L	5	1,245	249	249	996
FF&E	10 Gallon Carpet Cleaner	5/1/2016	S/L	5	2,564	513	513	2,051
FF&E	Intercall Dual Patient Station	8/1/2016	S/L	15	835	56	56	779
Medical Equipment	Rehab Equipment	4/1/2016	S/L	5	9,837	1,967	1,967	7,870
Computer Hardware	Security Appliance, Desktops, Server, Laptop, Tablet, Printers	3/1/2016	S/L	5	13,595	2,719	2,719	10,876
Computer Hardware	Lenovo Desktops (5)	4/1/2016	S/L	5	2,716	543	543	2,173
Computer Hardware	Installation/Reconfiguring System & Server Backup 1 TB	5/1/2016	S/L	5	8,283	1,657	1,657	6,626
Computer Hardware	Lenovo Miix700 tablet / 4 Lenovo Computers	6/1/2016	S/L	5	2,931	586	586	2,345
Sales Use Tax	Lenovo Miix700 tablet / 4 Lenovo Computers Sales Tax	6/1/2016	S/L	5	256	51	51	205
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	175	702
Computer Software	Microsoft Office Pro	3/1/2016	S/L	3	1,752	584	584	1,168
Computer Software	Microsoft Office Pro & Sonicwall Antivirus	4/1/2016	S/L	3	1,820	607	607	1,213
Computer Software	Microsoft Office Pro	6/1/2016	S/L	3	1,095	365	365	730
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,617	5,617	11,233
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>74,754</b>	<b>16,699</b>	<b>16,699</b>	<b>58,055</b>
<b>TOTAL ASSETS</b>					<b>96,620</b>	<b>18,471</b>	<b>18,471</b>	<b>78,149</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>96,620</b>	<b>18,471</b>	<b>18,471</b>	<b>78,149</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>102,970</b>	<b>11,314</b>	<b>11,314</b>	<b>91,656</b>
<b>VARIANCE</b>					<b>(6,350)</b>	<b>7,157</b>	<b>7,157</b>	<b>(13,507)</b>
<b>VARIANCE DETAIL</b>								
<b>(ADD) CIP</b>					6,350	-	-	-
<b>ROUNDING</b>					-	-	-	-
<b>REVISED VARIANCE</b>					-	7,157	7,157	(7,157)

F/S vs C/R NBV - Page 31, Line B9  
F/S vs C/R Depreciation - Page 36, Line F1

7,157  
(7,157)

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

Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		150			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building	03/04/16	20	236,272	

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



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

Name of Facility		License No.	Report for Year Ended			Page	of
RegalCare at New Haven, LLC		2351	9/30/2016			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page of	
RegalCare at New Haven, LLC		2351		9/30/2016		27   37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	119,461	119,461	
Line of Credit Interest Expense							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	119,461	119,461	
14. Insurance							
a. Insurance on Property (buildings only)				\$	8,084	8,084	
b. Insurance on Automobiles				\$	495	495	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	34,393	34,393	
General Liability & Other, EPLI, Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	42,972	42,972	
15. Total All Expenditures (A-13 thru C-14)				\$	8,428,864	8,428,864	

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC				2351	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 132,672	132,672		
7.			Other - See attached Schedule	\$ 106,145	106,145		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1d/e	Accounting & Legal	\$ 8,673	8,673		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,066	1,066		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 9,616	9,616		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 29,530	29,530		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 99	99		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 212,766	212,766		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 198,006	198,006		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 698,573	698,573		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Podiatrist	\$ 825		
13	B12o	Respiratory Therapist	\$ 600		
13	B12o	Independent Nurse Consultant	\$ 104,720		
<b>Total Other Fees Adjustments</b>			\$ 106,145	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Misc. Employee Benefits	\$ 7,940		
16	m13	Fines & Penalties	\$ 25		
16	m13	Bank Fees - Line of Credit	\$ 7,781		
16	m13	Startup Costs	\$ 96,303		
16	m13	Prior Period Adjustment	\$ 85,957		
<b>Total Other A&amp;G Adjustments</b>			\$ 198,006	\$ -	\$ -

RegalCare at New Haven, LLC  
 Calculation of Allowable Management Fee  
 September 30, 2016

<b>Page 16 Line M12</b>	<u><b>Amount</b></u>
Management fees Charged	391,847 {b}
Patient Days	27,551 Page 8
<b>Amount Per Patient Day</b>	<b>\$ 14.22</b>
2016 PPD Allowance Per Rate Agreement	6.50 J.01a
<b>Amount over (Under)</b>	<b>\$ 7.72</b>
Total Days	27,551 Page 8
<b>Disallowed Management Fee</b>	<b>\$ 212,766 {a}</b>
<b>Allowed Management Fee</b>	<b>\$ 179,081</b>

**Tickmark**

{a}

Ties to page 28, Line 21

{b}

Please note that this amount represents the actual expense incurred during the time period, but not the total paid. See account 27-000-92 Due To Management for the amount not paid as of 9/30/2016.

RegalCare at New Haven, LLC  
Disallowance Schedule for Cell Phones  
September 30, 2016

Pg. 28c

	<u>Amount</u>
Total Cell Phone Expense	1,896 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	12
Allowable Per Year	<u>1,440</u>
Percentage of Year (211 Days / 366 Days)	58%
Total Allowable Cost	<u>\$ 830</u>
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 1,066</u></u></b>

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC				2351	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 698,573	698,573		
<b>Page 20 - Resident Care Supplies ***</b>							
27.	20	5a2	Prescription Drugs	\$ 125,844	125,844		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 3,094	3,094		
30.	20	5h	Laboratory	\$ 9,388	9,388		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,174	3,174		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 36,093	36,093		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 5,329	5,329		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 122,159	122,159		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 1,003,654	1,003,654		

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

RegalCare at New Haven, LLC  
9/30/2016

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See attached)	\$ 2,448		
20	5j	Equipment Rental	\$ 33,645		
<b>Total Other Ancillary Costs</b>			<b>\$ 36,093</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 5,329		
<b>Total Other Property Adjustments</b>			<b>\$ 5,329</b>	<b>\$ -</b>	<b>\$ -</b>



Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Line of Credit Interest Expense	\$ 119,461		
27	14b	Automobile Insurance (Owner)	\$ 495		
30	IV 8	Miscellaneous Income - U.S. Treasury	\$ 3		
30	IV 8	Reversal of Assumed PTO from Old Owners	\$ 2,200		
<b>Total Other Adjustments</b>			<b>\$ 122,159</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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

**RegalCare at New Haven, LLC  
Disallowance Schedule for Cable TV  
September 30, 2016**

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 4,523	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (211 Days)	<u>57.65%</u>	
Total Allowable Cost	\$ 2,075	
<b>Disallowed Cable TV</b>	<u><u>\$ 2,448</u></u>	

**F. Statement of Revenue**

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at New Haven, LLC		2351	9/30/2016		30	37
Item			Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1.	a. Medicaid Residents (CT only)	\$	6,398,659	6,398,659		
	b. Medicaid Room and Board Contractual Allowance **	\$				
2.	a. Medicaid (All other states)	\$				
	b. Other States Room and Board Contractual Allowance **	\$				
3.	a. Medicare Residents (all inclusive)	\$	1,140,633	1,140,633		
	b. Medicare Room and Board Contractual Allowance **	\$	(19,531)	(19,531)		
4.	a. Private-Pay Residents and Other	\$	104,065	104,065		
	b. Private-Pay Room and Board Contractual Allowance **	\$	(681)	(681)		
<b>II. Other Resident Revenue</b>						
1.	a. Prescription Drugs - Medicare	\$	111,735	111,735		
	b. Prescription Drugs - Medicare Contractual Allowance **	\$	(111,735)	(111,735)		
	c. Prescription Drugs - Non-Medicare	\$				
	d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a. Medical Supplies - Medicare	\$				
	b. Medical Supplies - Medicare Contractual Allowance **	\$				
	c. Medical Supplies - Non-Medicare	\$				
	d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a. Physical Therapy - Medicare	\$	207,953	207,953		
	b. Physical Therapy - Medicare Contractual Allowance **	\$	(134,321)	(134,321)		
	c. Physical Therapy - Non-Medicare	\$	46,404	46,404		
	d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(46,404)	(46,404)		
4.	a. Speech Therapy - Medicare	\$	123,945	123,945		
	b. Speech Therapy - Medicare Contractual Allowance **	\$	(29,350)	(29,350)		
	c. Speech Therapy - Non-Medicare	\$				
	d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(21,881)	(21,881)		
5.	a. Occupational Therapy - Medicare	\$	193,739	193,739		
	b. Occupational Therapy - Medicare Contractual Allowance **	\$	(130,078)	(130,078)		
	c. Occupational Therapy - Non-Medicare	\$	21,891	21,891		
	d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(21,891)	(21,891)		
6.	a. Other (Specify) - Medicare	\$				
	b. Other (Specify) - Non-Medicare	\$	3,764	3,764		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>		\$	7,836,916	7,836,916		
<b>IV. Other Revenue*</b>						
1.	Meals sold to guests, employees & others	\$				
2.	Rental of rooms to non-residents	\$				
3.	Telephone	\$				
4.	Rental of Television and Cable Services	\$				
5.	Interest Income (Specify)	\$	15	15		
6.	Private Duty Nurses' Fees	\$				
7.	Barber, Coffee, Beauty and Gift shops	\$				
8.	Other (Specify)	\$	2,203	2,203		
<b>V. Total Other Revenue (1 thru 8)</b>		\$	2,218	2,218		
<b>VI. Total All Revenue (III +V)</b>		\$	7,839,134	7,839,134		

\* 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)
		-		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Revenue Adjustments>Medicaid	\$ 3,764		
<b>Total Other Resident Revenue</b>		\$ 3,764	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	N/A	\$ 15		
<b>Total Interest Income</b>			\$ 15	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Miscellaneous Income - U.S. Treasury	\$ 3		
30 IV 8	Reversal of Assumed PTO from Old Owners	\$ 2,200		
<b>Total Other Revenue</b>		\$ 2,203	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2016	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	37,533
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,291,320
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	175,928
a. Prepaid Expenses	1,863			
b. Prepaid Expenses>Insurance	29,405			
c. Prepaid Expenses>Workers Comp	144,660			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,504,781
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>7,179</u>		\$	6,696
	Accum. Depreciation <u>483</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>14,687</u>		\$	13,398
	Accum. Depreciation <u>1,289</u>	Net		
6. Movable Equipment	*Historical Cost <u>74,754</u>		\$	58,055
	Accum. Depreciation <u>16,699</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	13,507
CIP	6,350			
F/S vs C/R NBV	7,157			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	91,656

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	1,596,437
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	25,000
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 53,286	
Accum. Depreciation 5,329			Net	\$ 47,957
4. Goodwill (Purchased Only)			\$ 389,873	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$ 22,610	
Name and Address		Amount	Loan Date	
West Haven & Southport		22,610		
7. Other Assets ( <i>itemize</i> )			\$ 131,847	
Due From Old Owner			131,847	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$ 617,287	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ 2,213,724	

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
RegalCare at New Haven, LLC	2351	9/30/2016	33	37	
Account			Amount		
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable			\$	789,093	
2. Notes Payable ( <i>itemize</i> )			\$		
_____					
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )			\$		
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )			\$	214,933	
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$		
6. Accrued Payroll Taxes Payable			\$	(147)	
7. Medicare Final Settlement Payable			\$		
8. Medicare Current Financing Payable			\$		
9. Mortgage Payable ( <i>Current Portion</i> )			\$		
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$		
11. Accrued Income Taxes*			\$		
12. Other Current Liabilities ( <i>itemize</i> )			\$	509,611	
Accrued Expenses		238,008	Accrued Expenses>Insur:	8,575	
Accrued Expenses>Tamkar Brokerag		13,322	Accrued Expenses>Welfi	40,646	
Accrued Expenses>Capital Lease>C		12,350	Accrued Expenses>Therz	5,000	
Accrued Expenses>Utilities (Assum		75,990	Accrued Expenses>Work	115,720	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>1,513,490</b>	

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

*(Carry Total forward to next page)*

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

Name of Facility RegalCare at New Haven, LLC		License No. 2351	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,513,490	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$ 1,282,804					
Name and Address of Lender	Amount	Loan Date			
Torrington, Prospect, Management & Holdings	1,281,522				
Eli Mirlis	1,282				
4. Other Long-Term Liabilities ( <i>itemize</i> )					
\$ 3					
Due To/(From)>Vendor 3					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					
\$ 1,282,807					
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					
\$ 2,796,297					



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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(582,573)
	3/4/2016	thru	9/30/2016	
7. Total Net Worth			\$	(582,573)
<b>C. Total Reserves and Net Worth</b>			\$	(582,573)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,213,724

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at New Haven, LLC	2351	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	
B. Total Revenue (From Statement of Revenue Page 30)			\$	7,839,134
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	8,421,707
D. Net Income or Deficit			\$	(582,573)
E. Balance			\$	(582,573)
F. Additions				
1. Additional Capital Contributed (itemize)				
Expenses Per Page 27			\$8,428,864	
F/S vs C/R Depreciation			(7,157)	
Expenses Per F/S			\$8,421,707	
2. Other (itemize)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings (Specify)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(582,573)
				09/30/16

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

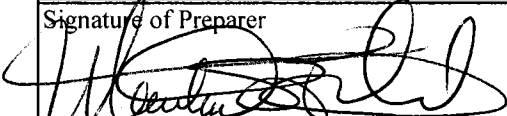
Name of Facility RegalCare at New Haven, LLC	License No. 2351	Report for Year Ended 9/30/2016	Page 37	of 37
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*Check appropriate category*

<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)
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#### Preparer/Reviewer Certification

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 PRINCIPAL	Date Signed 2/1/17
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Printed Name of Preparer

Matthew S. Bovolack

Address Address 555 Long Wharf Drive, New Haven, CT 06511	Phone Number 203-781-9600
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Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at New Haven, LLC for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at New Haven, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

***MARCUM LLP***

New Haven, CT  
January 31, 2017



MARCUM GROUP  
MEMBER

# Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name RegalCare at New Haven, LLC

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:



Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at New Haven, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
10-010-88	Cash>Operating>New Haven	(16,496.00)			(16,496.00)
10-010-93	Cash>Operating>Holdings Receiving	(71,435.00)			(71,435.00)
10-014-00	Cash>Petty Cash Facility	350.00			350.00
10-015-00	Cash>Petty Cash PNA	1,510.00			1,510.00
10-020-88	Cash>Payroll>New Haven	900.00			900.00
10-030-88	Cash>Govt>New Haven	(59.00)			(59.00)
10-040-88	Cash>Non Govt>New Haven	(329.00)			(329.00)
10-060-88	Cash>Resident Trust>New Haven	38,364.00			38,364.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-88	Cash>WFOperating>New Haven	79,728.00			79,728.00
11-102-00	Accounts Receivable>Medicare A	81,154.00			81,154.00
11-104-00	Accounts Receivable>Private	924.00			924.00
11-105-00	Accounts Receivable>HMO	2,385.00			2,385.00
11-109-00	Accounts Receivable>Hospice	10,290.00			10,290.00
11-111-00	Accounts Receivable>Medicaid	1,184,705.00			1,184,705.00
11-112-00	Accounts Receivable>Income	(1,485.00)			(1,485.00)
11-123-00	Accounts Receivable>Ancillary	13,347.00			13,347.00
12-000-00	Prepaid Expenses	1,863.00			1,863.00
12-124-00	Prepaid Expenses>Insurance	29,405.00			29,405.00
12-881-00	Prepaid Expenses>Workers Comp	144,660.00			144,660.00
13-127-00	Due From>Old Owner	108,715.00			108,715.00
13-128-00	Due From>Vendor Security Deposits	25,000.00			25,000.00
14-131-00	Fixed Assets>Leasehold Improvements	7,037.00			7,037.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	29,428.00			29,428.00
14-133-00	Fixed Assets>Medical Equipment	9,837.00			9,837.00
14-134-00	Fixed Assets>Computer Hardware	28,402.00			28,402.00
14-135-00	Fixed Assets>Computer Software	4,667.00			4,667.00
14-136-00	Fixed Assets>CIP	6,350.00			6,350.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00
14-305-00	Fixed Assets>Sales Use Tax	399.00			399.00
15-131-00	Accum Depn>Leasehold Improvements	(284.00)			(284.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(1,890.00)			(1,890.00)
15-133-00	Accum Depn>Medical Equipment	(984.00)			(984.00)
15-134-00	Accum Depn>Computer Hardware	(2,758.00)			(2,758.00)
15-135-00	Accum Depn>Computer Software	(459.00)			(459.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(4,915.00)			(4,915.00)
15-305-00	Accum Depn>Sales Use Tax	(24.00)			(24.00)
16-000-00	Goodwill	389,873.00			389,873.00
17-000-00	Deferred Financing Costs	53,286.00			53,286.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(5,329.00)			(5,329.00)
20-000-00	Accounts Payable	(805,452.00)		53,997.00	(751,455.00)
21-141-00	Other Current Payables>Employee Benefits	(981.00)			(981.00)
21-149-00	Other Current Payables>Misc. PR Deduction	17.00			17.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(3,296.00)			(3,296.00)
21-273-00	Other Current Payables>Fica Payable	147.00			147.00
21-350-00	Other Current Payables>Resident Funds	(38,364.00)			(38,364.00)
21-353-00	Other Current Payables>Resident Refunds	(1,598.00)			(1,598.00)
21-354-00	Other Current Payables>DTF RFMS	6,584.00			6,584.00
23-000-00	Accrued Wages & Related	(74,617.00)			(74,617.00)
23-156-00	Accrued Wages & Related>PR Taxes	(11,606.00)			(11,606.00)
23-157-00	Accrued Expenses>PTO	(128,710.00)			(128,710.00)
24-000-00	Accrued Expenses	(238,008.00)			(238,008.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(13,322.00)			(13,322.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(12,350.00)			(12,350.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	(75,990.00)			(75,990.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(8,575.00)			(8,575.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	(40,646.00)			(40,646.00)
24-311-00	Accrued Expenses>Therapy (Assumed)	(5,000.00)			(5,000.00)
24-881-00	Accrued Expenses>Workers Comp	(115,720.00)			(115,720.00)
27-000-87	Due To/(From)>Torrington	(96.00)			(96.00)
27-000-89	Due To/(From)>Prospect	(18,048.00)			(18,048.00)
27-000-90	Due To/(From)>West Haven	22,315.00			22,315.00
27-000-92	Due To/(From)>Management	(7,276.00)		(53,997.00)	(61,273.00)
27-000-93	Due To/(From)>Holdings	(1,202,105.00)			(1,202,105.00)
27-172-00	Due To/(From)>Vendor	(3.00)			(3.00)
27-315-00	Due To/(From)>Southport	295.00			295.00
27-400-00	Due to/(from)>Eli Mirlis	(1,282.00)			(1,282.00)
28-127-00	Due To>Old Owner	23,132.00			23,132.00
40-102-00	Room & Board Revenue>Medicare A	(1,140,633.00)			(1,140,633.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	19,531.00			19,531.00
40-104-00	Room & Board Revenue>Private	(19,593.00)			(19,593.00)
40-105-00	Room & Board Revenue>HMO	(57,444.00)			(57,444.00)
40-105-14	Room & Board Revenue>HMO>Sequester	681.00			681.00
40-109-00	Room & Board Revenue>Hospice	(27,028.00)			(27,028.00)
40-111-00	Room & Board Revenue>Medicaid	(6,398,659.00)			(6,398,659.00)
41-102-00	Pharmacy Rev>Medicare A	(111,735.00)			(111,735.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	111,735.00			111,735.00
42-102-00	PT Revenue>Medicare A	(134,321.00)			(134,321.00)
42-102-01	PT Revenue>Medicare A>C/A	134,321.00			134,321.00
42-103-00	PT Revenue>Medicare B	(73,632.00)			(73,632.00)
42-111-00	PT Revenue>Medicaid	(46,404.00)			(46,404.00)
42-111-01	PT Revenue>Medicaid>C/A	46,404.00			46,404.00
43-102-00	OT Revenue>Medicare A	(130,078.00)			(130,078.00)
43-102-01	OT Revenue>Medicare A>C/A	130,078.00			130,078.00
43-103-00	OT Revenue>Medicare B	(63,661.00)			(63,661.00)
43-111-00	OT Revenue>Medicaid	(21,891.00)			(21,891.00)
43-111-01	OT Revenue>Medicaid>C/A	21,891.00			21,891.00
44-102-00	ST Revenue>Medicare A	(29,350.00)			(29,350.00)
44-102-01	ST Revenue>Medicare A>C/A	29,350.00			29,350.00
44-103-00	ST Revenue>Medicare B	(94,595.00)			(94,595.00)
44-111-01	ST Revenue>Medicaid>C/A	21,881.00			21,881.00
46-102-00	Lab Rev>Medicare A	(11,885.00)			(11,885.00)
46-102-01	Lab Rev>Medicare A>C/A	11,885.00			11,885.00
51-100-00	Other Rev>Miscellaneous	(3.00)			(3.00)
51-160-00	Other Rev>Interest	(15.00)			(15.00)
52-111-00	Revenue Adjustments>Medicaid	(3,764.00)			(3,764.00)
60-183-00	Nursing Expense>Supplies	78,941.00		(525.00)	78,416.00
60-184-00	Nursing Expense>Minor Equip & Supplies	2,467.00			2,467.00
60-185-00	Nursing Expense>Incontinence Supplies	5,802.00			5,802.00
60-204-00	Nursing Expense>Training & Education	1,239.00			1,239.00
60-206-00	Nursing Expense>Clinical Services	4,575.00		(3,975.00)	600.00
60-207-00	Nursing Expense>Repairs & Maint	2,017.00			2,017.00
60-208-00	Nursing Expense>Equip-Rental	76,818.00			76,818.00
60-212-00	Nursing Expense>Clinical Consultants	104,720.00			104,720.00
60-213-00	Nursing Expense>Transportation	532.00			532.00
60-230-00	Nursing Expense>Data Processing	1,132.00			1,132.00
60-700-06	Nursing Expense>Contracted Service>Other	825.00			825.00
60-801-80	Nursing Expense>CNA>Wages	1,263,569.00			1,263,569.00
60-805-80	Nursing Expense>LPN>Wages	1,055,912.00			1,055,912.00
60-808-80	Nursing Expense>RN>Wages	58,758.00			58,758.00
60-809-80	Nursing Expense>RN Supervisor>Wages	238,921.00			238,921.00
61-750-00	Nursing Admin Expense>Medical Director	25,500.00			25,500.00
61-811-80	Nursing Admin Expense>Director>Wages	68,554.00			68,554.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	26,516.00			26,516.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
61-814-80	Nursing Admin Expense>Central Supply>Wages	13,935.00			13,935.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	82,888.00			82,888.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	20,198.00			20,198.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	206.00			206.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	29,982.00			29,982.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	33,794.00			33,794.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	25,725.00			25,725.00
61-880-00	Nursing Admin Expense>Payroll Taxes	312,620.00			312,620.00
61-881-00	Nursing Admin Expense>Workers Comp	155,091.00			155,091.00
61-882-00	Nursing Admin Expense>Health Insurance	69,341.00			69,341.00
61-883-00	Nursing Admin Expense>Other Benefits	675,387.00		(675,387.00)	0.00
62-000-00	Pharmacy Expense	36.00			36.00
62-145-00	Pharmacy Expense>RX	125,808.00			125,808.00
62-222-00	Pharmacy Expense>OTC	2,396.00			2,396.00
64-223-00	Other Ancillary Expense>Oxygen	3,174.00			3,174.00
64-224-00	Other Ancillary Expense>Lab	9,388.00			9,388.00
64-225-00	Other Ancillary Expense>Radiology	3,094.00			3,094.00
65-000-00	PT Expense	150,009.00			150,009.00
65-829-80	PT Expense>Staff>Wages	(1,229.00)			(1,229.00)
66-000-00	OT Expense	132,672.00			132,672.00
66-829-80	OT Expense>Staff>Wages	(971.00)			(971.00)
67-000-00	ST Expense	53,828.00			53,828.00
69-811-80	Social Services Expense>Director>Wages	40,741.00			40,741.00
69-830-80	Social Services Expense>Assistant>Wages	1,590.00			1,590.00
69-880-00	Social Services Expense>Payroll Taxes	4,903.00			4,903.00
69-881-00	Social Services Expense>Workers Comp	2,435.00			2,435.00
69-882-00	Social Services Expense>Health Insurance	1,108.00			1,108.00
69-883-00	Social Services Expense>Other Benefits	10,553.00		(10,553.00)	0.00
70-177-00	Dietary Expense>Supplements	17,502.00			17,502.00
70-178-00	Dietary Expense>Food	157,468.00			157,468.00
70-183-00	Dietary Expense>Supplies	17,456.00			17,456.00
70-184-00	Dietary Expense>Minor Equip & Supplies	472.00			472.00
70-207-00	Dietary Expense>Repairs & Maint	1,614.00			1,614.00
70-811-80	Dietary Expense>Director>Wages	24,566.00			24,566.00
70-831-80	Dietary Expense>Aide>Wages	144,064.00			144,064.00
70-832-80	Dietary Expense>Cook>Wages	76,543.00			76,543.00
70-833-80	Dietary Expense>Dietician>Wages	23,339.00			23,339.00
70-880-00	Dietary Expense>Payroll Taxes	28,732.00			28,732.00
70-881-00	Dietary Expense>Workers Comp	14,314.00			14,314.00
70-882-00	Dietary Expense>Health Insurance	6,312.00			6,312.00
70-883-00	Dietary Expense>Other Benefits	62,523.00		(62,523.00)	0.00
71-183-00	Activity Expense>Supplies	66.00			66.00
71-700-00	Activity Expense>Contracted Service	2,970.00			2,970.00
71-811-80	Activity Expense>Director>Wages	22,644.00			22,644.00
71-831-80	Activity Expense>Aide>Wages	25,891.00			25,891.00
71-880-00	Activity Expense>Payroll Taxes	5,059.00			5,059.00
71-881-00	Activity Expense>Workers Comp	2,520.00			2,520.00
71-882-00	Activity Expense>Health Insurance	1,153.00			1,153.00
71-883-00	Activity Expense>Other Benefits	10,996.00		(10,996.00)	0.00
72-183-00	Housekeeping Expense>Supplies	22,382.00			22,382.00
72-811-80	Housekeeping Expense>Director>Wages	23,511.00			23,511.00
72-831-80	Housekeeping Expense>Aide>Wages	185,640.00			185,640.00
73-183-00	Laundry Expense>Supplies	2,992.00			2,992.00
73-831-80	Laundry Expense>Aide>Wages	51,882.00			51,882.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	27,605.00			27,605.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	13,734.00			13,734.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	6,040.00			6,040.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	60,044.00		(60,044.00)	0.00
75-183-00	Maintenance Expense>Supplies	4,082.00			4,082.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
75-205-00	Maintenance Expense>Sanitation & Incineration	17,465.00			17,465.00
75-207-00	Maintenance Expense>Repairs & Maint	7,201.00			7,201.00
75-217-00	Maintenance Expense>Extermination	1,367.00			1,367.00
75-218-00	Maintenance Expense>Snow Removal	744.00			744.00
75-219-00	Maintenance Expense>Landscaping	5,242.00			5,242.00
75-220-00	Maintenance Expense>Fire Drill	3,992.00			3,992.00
75-221-00	Maintenance Expense>Water Treatment	317.00			317.00
75-700-00	Maintenance Expense>Contracted Service	21,295.00			21,295.00
75-811-80	Maintenance Expense>Director>Wages	25,770.00			25,770.00
75-829-80	Maintenance Expense>Staff>Wages	53,319.00			53,319.00
75-838-80	Maintenance Expense>Security Desk>Wages	22,854.00			22,854.00
75-880-00	Maintenance Expense>Payroll Taxes	10,912.00			10,912.00
75-881-00	Maintenance Expense>Workers Comp	5,430.00			5,430.00
75-882-00	Maintenance Expense>Health Insurance	2,481.00			2,481.00
75-883-00	Maintenance Expense>Other Benefits	23,662.00		(23,662.00)	0.00
76-227-00	Utility Expense>Gas	7,333.00			7,333.00
76-228-00	Utility Expense>Electric	101,723.00			101,723.00
76-229-00	Utility Expense>Water/Sewer	46,032.00			46,032.00
80-101-00	Admin Expense>Provider Tax	537,017.00			537,017.00
80-162-00	Admin Expense>Insurance - General Liability & Other	31,830.00			31,830.00
80-163-00	Admin Expense>Insurance - EPLI	2,063.00			2,063.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	7,274.00			7,274.00
80-167-00	Admin Expense>Insurance - Auto	495.00			495.00
80-183-00	Admin Expense>Supplies	10,429.00			10,429.00
80-184-00	Admin Expense>Minor Equip & Supplies	429.00			429.00
80-209-00	Admin Expense>Postage	985.00			985.00
80-210-00	Admin Expense>Internet	1,231.00			1,231.00
80-230-00	Admin Expense>Data Processing	49,165.00			49,165.00
80-231-00	Admin Expense>Telephone	9,615.00		(1,896.00)	7,719.00
80-232-00	Admin Expense>Cable TV	4,523.00			4,523.00
80-233-00	Admin Expense>Seminars	629.00			629.00
80-234-00	Admin Expense>Licenses	1,085.00			1,085.00
80-236-00	Admin Expense>Travel	15,517.00			15,517.00
80-238-00	Admin Expense>Legal Fees	7,496.00			7,496.00
80-240-00	Admin Expense>Professional Fees	5,055.00		(4,519.00)	536.00
80-242-00	Admin Expense>Fines & Penalties	25.00			25.00
80-244-00	Admin Expense>Bank Fees	23,229.00			23,229.00
80-247-00	Admin Expense>Corporate Tax	349.00			349.00
80-249-00	Admin Expense>Recruiting	1,610.00			1,610.00
80-250-00	Admin Expense>Marketing & Advertising	29,530.00			29,530.00
80-252-00	Admin Expense>Startup Costs	98,432.00		(2,129.00)	96,303.00
80-279-00	Admin Expense>Management Fee	391,847.00			391,847.00
80-700-00	Admin Expense>Contracted Service	18,357.00			18,357.00
80-811-80	Admin Expense>Director>Wages	72,524.00			72,524.00
80-812-80	Admin Expense>Assistant Director>Wages	25,030.00			25,030.00
80-839-80	Admin Expense>Admissions>Wages	25,174.00			25,174.00
80-840-80	Admin Expense>Business Office>Wages	50,038.00			50,038.00
80-880-00	Admin Expense>Payroll Taxes	18,192.00			18,192.00
80-881-00	Admin Expense>Workers Comp	9,001.00			9,001.00
80-882-00	Admin Expense>Health Insurance	4,204.00			4,204.00
80-883-00	Admin Expense>Other Benefits	39,002.00		(31,062.00)	7,940.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00		220,291.00	220,291.00
91-121-00	Property Expense>Rent	236,272.00			236,272.00
91-161-00	Property Expense>RE Taxes	91,452.00			91,452.00
91-165-00	Property Expense>Insurance - Property	810.00			810.00
91-240-00	Property Expense>Professional Fees	275.00			275.00
92-000-00	Depreciation Expense	11,314.00			11,314.00
93-000-00	Amortization Expense	5,329.00			5,329.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
94-000-00	Interest Expense	119,461.00			119,461.00
98-999-99	Prior Period Adjustment	85,957.00			85,957.00
Marcum 101	Dentist	0.00		4,500.00	4,500.00
Marcum 102	Cell Phone	0.00		1,896.00	1,896.00
Marcum 103	Union Training	0.00		27,657.00	27,657.00
Marcum 104	Background Checks	0.00		2,462.00	2,462.00
Marcum 105	Union Health & Welfare	0.00		623,817.00	623,817.00
Marcum 106	Accounting Fees	0.00		6,648.00	6,648.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at New Haven, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE 9/30/2016	FINAL 9/30/2016
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
80-811-80	Admin Expense>Director>Wages	72,524.00		0.00	72,524.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>72,524.00</b>		<b>0.00</b>	<b>72,524.00</b>
<b>Subgroup : [3]</b>	<b>Assistant Administrator</b>				
80-812-80	Admin Expense>Assistant Director>Wag	25,030.00		0.00	25,030.00
<b>Subtotal [3]</b>	<b>Assistant Administrator</b>	<b>25,030.00</b>		<b>0.00</b>	<b>25,030.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
80-839-80	Admin Expense>Admissions>Wages	25,174.00		0.00	25,174.00
80-840-80	Admin Expense>Business Office>Wages	50,038.00		0.00	50,038.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>75,212.00</b>		<b>0.00</b>	<b>75,212.00</b>
<b>Subgroup : [5A]</b>	<b>Head Dietitian</b>				
70-833-80	Dietary Expense>Dietician>Wages	23,339.00		0.00	23,339.00
<b>Subtotal [5A]</b>	<b>Head Dietitian</b>	<b>23,339.00</b>		<b>0.00</b>	<b>23,339.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
70-811-80	Dietary Expense>Director>Wages	24,566.00		0.00	24,566.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>24,566.00</b>		<b>0.00</b>	<b>24,566.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
70-831-80	Dietary Expense>Aide>Wages	144,064.00		0.00	144,064.00
70-832-80	Dietary Expense>Cook>Wages	76,543.00		0.00	76,543.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>220,607.00</b>		<b>0.00</b>	<b>220,607.00</b>
<b>Subgroup : [6A]</b>	<b>Head Housekeeper</b>				
72-811-80	Housekeeping Expense>Director>Wage	23,511.00		0.00	23,511.00
<b>Subtotal [6A]</b>	<b>Head Housekeeper</b>	<b>23,511.00</b>		<b>0.00</b>	<b>23,511.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
72-831-80	Housekeeping Expense>Aide>Wages	185,640.00		0.00	185,640.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>185,640.00</b>		<b>0.00</b>	<b>185,640.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
75-811-80	Maintenance Expense>Director>Wages	25,770.00		0.00	25,770.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>25,770.00</b>		<b>0.00</b>	<b>25,770.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
75-829-80	Maintenance Expense>Staff>Wages	53,319.00		0.00	53,319.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>53,319.00</b>		<b>0.00</b>	<b>53,319.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
73-831-80	Laundry Expense>Aide>Wages	51,882.00		0.00	51,882.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>51,882.00</b>		<b>0.00</b>	<b>51,882.00</b>
<b>Subgroup : [10]</b>	<b>Protective Services</b>				
75-838-80	Maintenance Expense>Security Desk>W	22,854.00		0.00	22,854.00
<b>Subtotal [10]</b>	<b>Protective Services</b>	<b>22,854.00</b>		<b>0.00</b>	<b>22,854.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
61-811-80	Nursing Admin Expense>Director>Wage	68,554.00		0.00	68,554.00
61-812-80	Nursing Admin Expense>Assistant Direct	26,516.00		0.00	26,516.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>95,070.00</b>		<b>0.00</b>	<b>95,070.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	58,758.00		0.00	58,758.00
60-809-80	Nursing Expense>RN Supervisor>Wage:	238,921.00		0.00	238,921.00

<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<u>297,679.00</u>	<u>0.00</u>	<u>297,679.00</u>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>			
61-814-80	Nursing Admin Expense>Central Supply>	13,935.00	0.00	13,935.00
61-817-80	Nursing Admin Expense>MDS / RNAC>\	82,888.00	0.00	82,888.00
61-820-80	Nursing Admin Expense>Nurse Liaison>	206.00	0.00	206.00
61-823-80	Nursing Admin Expense>Staff Coordinat	29,982.00	0.00	29,982.00
61-824-80	Nursing Admin Expense>Staff Devel Dire	33,794.00	0.00	33,794.00
61-825-80	Nursing Admin Expense>Unit Manager>\	25,725.00	0.00	25,725.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<u>186,530.00</u>	<u>0.00</u>	<u>186,530.00</u>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>			
60-805-80	Nursing Expense>LPN>Wages	1,055,912.00	0.00	1,055,912.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<u>1,055,912.00</u>	<u>0.00</u>	<u>1,055,912.00</u>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>			
60-801-80	Nursing Expense>CNA>Wages	1,263,569.00	0.00	1,263,569.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<u>1,263,569.00</u>	<u>0.00</u>	<u>1,263,569.00</u>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>			
71-811-80	Activity Expense>Director>Wages	22,644.00	0.00	22,644.00
71-831-80	Activity Expense>Aide>Wages	25,891.00	0.00	25,891.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<u>48,535.00</u>	<u>0.00</u>	<u>48,535.00</u>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>			
69-811-80	Social Services Expense>Director>Wage	40,741.00	0.00	40,741.00
69-830-80	Social Services Expense>Assistant>Wag	1,590.00	0.00	1,590.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<u>42,331.00</u>	<u>0.00</u>	<u>42,331.00</u>
<b>Subgroup : [12O]</b>	<b>Other</b>			
61-818-80	Nursing Admin Expense>Medical Record	20,198.00	0.00	20,198.00
<b>Subtotal [12O]</b>	<b>Other</b>	<u>20,198.00</u>	<u>0.00</u>	<u>20,198.00</u>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<u>3,814,078.00</u>	<u>0.00</u>	<u>3,814,078.00</u>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [2]</b>	<b>Dentist</b>			
Marcum 101	Dentist	0.00	4,500.00	4,500.00
			RJE - 1	4,500.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<u>0.00</u>	<u>4,500.00</u>	<u>4,500.00</u>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-000-00	PT Expense	150,009.00	0.00	150,009.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<u>150,009.00</u>	<u>0.00</u>	<u>150,009.00</u>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
61-750-00	Nursing Admin Expense>Medical Directo	25,500.00	0.00	25,500.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<u>25,500.00</u>	<u>0.00</u>	<u>25,500.00</u>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	53,828.00	0.00	53,828.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<u>53,828.00</u>	<u>0.00</u>	<u>53,828.00</u>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	132,672.00	0.00	132,672.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<u>132,672.00</u>	<u>0.00</u>	<u>132,672.00</u>
<b>Subgroup : [12]</b>	<b>Other</b>			
60-206-00	Nursing Expense>Clinical Services	4,575.00	(3,975.00)	600.00
			RJE - 1	(3,975.00)
60-212-00	Nursing Expense>Clinical Consultants	104,720.00	0.00	104,720.00
60-700-06	Nursing Expense>Contracted Service>O	825.00	0.00	825.00
<b>Subtotal [12]</b>	<b>Other</b>	<u>110,120.00</u>	<u>(3,975.00)</u>	<u>106,145.00</u>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<u>472,129.00</u>	<u>525.00</u>	<u>472,654.00</u>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			

<b>Subgroup : [1A1] Workmen's Compensation</b>				
61-881-00	Nursing Admin Expense>Workers Comp	155,091.00	0.00	155,091.00
69-881-00	Social Services Expense>Workers Comp	2,435.00	0.00	2,435.00
70-881-00	Dietary Expense>Workers Comp	14,314.00	0.00	14,314.00
71-881-00	Activity Expense>Workers Comp	2,520.00	0.00	2,520.00
74-881-00	Housekeeping & Laundry Expense>Wor	13,734.00	0.00	13,734.00
75-881-00	Maintenance Expense>Workers Comp	5,430.00	0.00	5,430.00
80-881-00	Admin Expense>Workers Comp	9,001.00	0.00	9,001.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>202,525.00</b>	<b>0.00</b>	<b>202,525.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>				
61-880-00	Nursing Admin Expense>Payroll Taxes	312,620.00	0.00	312,620.00
69-880-00	Social Services Expense>Payroll Taxes	4,903.00	0.00	4,903.00
70-880-00	Dietary Expense>Payroll Taxes	28,732.00	0.00	28,732.00
71-880-00	Activity Expense>Payroll Taxes	5,059.00	0.00	5,059.00
74-880-00	Housekeeping & Laundry Expense>Payr	27,605.00	0.00	27,605.00
75-880-00	Maintenance Expense>Payroll Taxes	10,912.00	0.00	10,912.00
80-880-00	Admin Expense>Payroll Taxes	18,192.00	0.00	18,192.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>408,023.00</b>	<b>0.00</b>	<b>408,023.00</b>
<b>Subgroup : [1A5] Health Insurance</b>				
61-882-00	Nursing Admin Expense>Health Insuranc	69,341.00	0.00	69,341.00
69-882-00	Social Services Expense>Health Insuran	1,108.00	0.00	1,108.00
70-882-00	Dietary Expense>Health Insurance	6,312.00	0.00	6,312.00
71-882-00	Activity Expense>Health Insurance	1,153.00	0.00	1,153.00
74-882-00	Housekeeping & Laundry Expense>Heat	6,040.00	0.00	6,040.00
75-882-00	Maintenance Expense>Health Insurance	2,481.00	0.00	2,481.00
80-882-00	Admin Expense>Health Insurance	4,204.00	0.00	4,204.00
Marcum 105	Union Health & Welfare	0.00	623,817.00	623,817.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>90,639.00</b>	<b>623,817.00</b>	<b>714,456.00</b>
<b>Subgroup : [1A7] Pensions</b>				
85-255-79	Employee Benefits Expense>Pension>U	0.00	220,291.00	220,291.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>0.00</b>	<b>220,291.00</b>	<b>220,291.00</b>
<b>Subgroup : [1A9] Other</b>				
61-883-00	Nursing Admin Expense>Other Benefits	675,387.00	(675,387.00)	0.00
69-883-00	Social Services Expense>Other Benefits	10,553.00	(10,553.00)	0.00
70-883-00	Dietary Expense>Other Benefits	62,523.00	(62,523.00)	0.00
71-883-00	Activity Expense>Other Benefits	10,996.00	(10,996.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Othe	60,044.00	(60,044.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	23,662.00	(23,662.00)	0.00
80-883-00	Admin Expense>Other Benefits	39,002.00	(31,062.00)	7,940.00
Marcum 103	Union Training	0.00	27,657.00	27,657.00
Marcum 104	Background Checks	0.00	2,462.00	2,462.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>882,167.00</b>	<b>(844,108.00)</b>	<b>38,059.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>				
Marcum 106	Accounting Fees	0.00	6,648.00	6,648.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>0.00</b>	<b>6,648.00</b>	<b>6,648.00</b>
<b>Subgroup : [1E] Legal</b>				
80-238-00	Admin Expense>Legal Fees	7,496.00	0.00	7,496.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>7,496.00</b>	<b>0.00</b>	<b>7,496.00</b>



<b>Subgroup : [1G]</b>	<b>Office Supplies</b>			
80-183-00	Admin Expense>Supplies	10,429.00	0.00	10,429.00
80-184-00	Admin Expense>Minor Equip & Supplies	429.00	0.00	429.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<u>10,858.00</u>	<u>0.00</u>	<u>10,858.00</u>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>			
80-231-00	Admin Expense>Telephone	9,615.00	(1,896.00)	7,719.00
			RJE - 2 (1,896.00)	
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<u>9,615.00</u>	<u>(1,896.00)</u>	<u>7,719.00</u>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>			
Marcum 102	Cell Phone	0.00	1,896.00	1,896.00
			RJE - 2 1,896.00	
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<u>0.00</u>	<u>1,896.00</u>	<u>1,896.00</u>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>			
80-247-00	Admin Expense>Corporate Tax	349.00	0.00	349.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<u>349.00</u>	<u>0.00</u>	<u>349.00</u>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>			
80-101-00	Admin Expense>Provider Tax	537,017.00	0.00	537,017.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<u>537,017.00</u>	<u>0.00</u>	<u>537,017.00</u>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<u>2,148,689.00</u>	<u>6,648.00</u>	<u>2,155,337.00</u>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>			
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
60-213-00	Nursing Expense>Transportation	532.00	0.00	532.00
80-236-00	Admin Expense>Travel	15,517.00	0.00	15,517.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<u>16,049.00</u>	<u>0.00</u>	<u>16,049.00</u>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
60-204-00	Nursing Expense>Training & Education	1,239.00	0.00	1,239.00
80-233-00	Admin Expense>Seminars	629.00	0.00	629.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<u>1,868.00</u>	<u>0.00</u>	<u>1,868.00</u>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>			
80-249-00	Admin Expense>Recruiting	1,610.00	0.00	1,610.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<u>1,610.00</u>	<u>0.00</u>	<u>1,610.00</u>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>			
80-250-00	Admin Expense>Marketing & Advertising	29,530.00	0.00	29,530.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<u>29,530.00</u>	<u>0.00</u>	<u>29,530.00</u>
<b>Subgroup : [M7]</b>	<b>Postage</b>			
80-209-00	Admin Expense>Postage	985.00	0.00	985.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<u>985.00</u>	<u>0.00</u>	<u>985.00</u>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
80-210-00	Admin Expense>Internet	1,231.00	0.00	1,231.00
80-230-00	Admin Expense>Data Processing	49,165.00	0.00	49,165.00
80-240-00	Admin Expense>Professional Fees	5,055.00	(4,519.00)	536.00
			RJE - 5 (4,519.00)	
80-700-00	Admin Expense>Contracted Service	18,357.00	0.00	18,357.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<u>73,808.00</u>	<u>(4,519.00)</u>	<u>69,289.00</u>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>			
80-279-00	Admin Expense>Management Fee	391,847.00	0.00	391,847.00
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<u>391,847.00</u>	<u>0.00</u>	<u>391,847.00</u>
<b>Subgroup : [M13]</b>	<b>Other</b>			
80-234-00	Admin Expense>Licenses	1,085.00	0.00	1,085.00
80-242-00	Admin Expense>Fines & Penalties	25.00	0.00	25.00
80-244-00	Admin Expense>Bank Fees	23,229.00	0.00	23,229.00
80-252-00	Admin Expense>Startup Costs	98,432.00	(2,129.00)	96,303.00
			RJE - 4 (2,129.00)	

98-999-99	Prior Period Adjustment	85,957.00	0.00	85,957.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>208,728.00</b>	<b>(2,129.00)</b>	<b>206,599.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (con</b>	<b>724,425.00</b>	<b>(6,648.00)</b>	<b>717,777.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
70-177-00	Dietary Expense>Supplements	17,502.00	0.00	17,502.00
70-178-00	Dietary Expense>Food	157,468.00	0.00	157,468.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>174,970.00</b>	<b>0.00</b>	<b>174,970.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
70-183-00	Dietary Expense>Supplies	17,456.00	0.00	17,456.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>17,456.00</b>	<b>0.00</b>	<b>17,456.00</b>
<b>Subgroup : [2A3]</b>	<b>Other</b>			
70-184-00	Dietary Expense>Minor Equip & Supplies	472.00	0.00	472.00
<b>Subtotal [2A3]</b>	<b>Other</b>	<b>472.00</b>	<b>0.00</b>	<b>472.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>192,898.00</b>	<b>0.00</b>	<b>192,898.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3D]</b>	<b>Other</b>			
73-183-00	Laundry Expense>Supplies	2,992.00	0.00	2,992.00
<b>Subtotal [3D]</b>	<b>Other</b>	<b>2,992.00</b>	<b>0.00</b>	<b>2,992.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>2,992.00</b>	<b>0.00</b>	<b>2,992.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4D]</b>	<b>Other</b>			
72-183-00	Housekeeping Expense>Supplies	22,382.00	0.00	22,382.00
<b>Subtotal [4D]</b>	<b>Other</b>	<b>22,382.00</b>	<b>0.00</b>	<b>22,382.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
62-000-00	Pharmacy Expense	36.00	0.00	36.00
62-145-00	Pharmacy Expense>RX	125,808.00	0.00	125,808.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>125,844.00</b>	<b>0.00</b>	<b>125,844.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
62-222-00	Pharmacy Expense>OTC	2,396.00	0.00	2,396.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>2,396.00</b>	<b>0.00</b>	<b>2,396.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
64-223-00	Other Ancillary Expense>Oxygen	3,174.00	0.00	3,174.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>3,174.00</b>	<b>0.00</b>	<b>3,174.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
64-225-00	Other Ancillary Expense>Radiology	3,094.00	0.00	3,094.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>3,094.00</b>	<b>0.00</b>	<b>3,094.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
64-224-00	Other Ancillary Expense>Lab	9,388.00	0.00	9,388.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>9,388.00</b>	<b>0.00</b>	<b>9,388.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
71-183-00	Activity Expense>Supplies	66.00	0.00	66.00
71-700-00	Activity Expense>Contracted Service	2,970.00	0.00	2,970.00
80-232-00	Admin Expense>Cable TV	4,523.00	0.00	4,523.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>7,559.00</b>	<b>0.00</b>	<b>7,559.00</b>
<b>Subgroup : [5J]</b>	<b>Other</b>			
60-183-00	Nursing Expense>Supplies	78,941.00	(525.00)	78,416.00
60-184-00	Nursing Expense>Minor Equip & Supplie:	2,467.00	0.00	2,467.00
60-185-00	Nursing Expense>Incontinence Supplies	5,802.00	0.00	5,802.00
60-208-00	Nursing Expense>Equip-Rental	76,818.00	0.00	76,818.00
60-230-00	Nursing Expense>Data Processing	1,132.00	0.00	1,132.00

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Subtotal [5J]	Other	165,160.00	(525.00)	164,635.00
Total [20]	Housekeeping and Resident Care Bas	338,997.00	(525.00)	338,472.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
60-207-00	Nursing Expense>Repairs & Maint	2,017.00	0.00	2,017.00
70-207-00	Dietary Expense>Repairs & Maint	1,614.00	0.00	1,614.00
75-207-00	Maintenance Expense>Repairs & Maint	7,201.00	0.00	7,201.00
Subtotal [6A]	Repairs and Maintenance	10,832.00	0.00	10,832.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	7,333.00	0.00	7,333.00
Subtotal [6B]	Heat	7,333.00	0.00	7,333.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	101,723.00	0.00	101,723.00
Subtotal [6C]	Light & Power	101,723.00	0.00	101,723.00
Subgroup : [6D]	Water			
75-221-00	Maintenance Expense>Water Treatment	317.00	0.00	317.00
76-229-00	Utility Expense>Water/Sewer	46,032.00	0.00	46,032.00
Subtotal [6D]	Water	46,349.00	0.00	46,349.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	4,082.00	0.00	4,082.00
75-205-00	Maintenance Expense>Sanitation & Incin	17,465.00	0.00	17,465.00
75-217-00	Maintenance Expense>Extermination	1,367.00	0.00	1,367.00
75-218-00	Maintenance Expense>Snow Removal	744.00	0.00	744.00
75-219-00	Maintenance Expense>Landscaping	5,242.00	0.00	5,242.00
75-220-00	Maintenance Expense>Fire Drill	3,992.00	0.00	3,992.00
75-700-00	Maintenance Expense>Contracted Serviv	21,295.00	0.00	21,295.00
91-240-00	Property Expense>Professional Fees	275.00	0.00	275.00
Subtotal [6F]	Other	54,462.00	0.00	54,462.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	11,314.00	0.00	11,314.00
Subtotal [7D]	Movable Equipment	11,314.00	0.00	11,314.00
Subgroup : [8A]	Organization Expense			
93-000-00	Amortization Expense	5,329.00	0.00	5,329.00
Subtotal [8A]	Organization Expense	5,329.00	0.00	5,329.00
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	236,272.00	0.00	236,272.00
Subtotal [9]	Rental Payments	236,272.00	0.00	236,272.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	91,452.00	0.00	91,452.00
Subtotal [10B]	Real estate taxes paid by lessor	91,452.00	0.00	91,452.00
Total [22]	Maintenance and Property	565,066.00	0.00	565,066.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	119,461.00	0.00	119,461.00
Subtotal [12D]	Other Interest Expense	119,461.00	0.00	119,461.00
Subgroup : [14A]	Insurance on Property			
80-165-00	Admin Expense>Insurance - Property	7,274.00	0.00	7,274.00
91-165-00	Property Expense>Insurance - Property	810.00	0.00	810.00
Subtotal [14A]	Insurance on Property	8,084.00	0.00	8,084.00
Subgroup : [414B]	Insurance of Automobiles			
80-167-00	Admin Expense>Insurance - Auto	495.00	0.00	495.00
Subtotal [414B]	Insurance of Automobiles	495.00	0.00	495.00

<b>Subgroup : [14C3]</b>	<b>Other</b>			
80-162-00	Admin Expense>Insurance - General Lial	31,830.00	0.00	31,830.00
80-163-00	Admin Expense>Insurance - EPLI	2,063.00	0.00	2,063.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>34,393.00</b>	<b>0.00</b>	<b>34,393.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>162,433.00</b>	<b>0.00</b>	<b>162,433.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
40-111-00	Room & Board Revenue>Medicaid	(6,398,659.00)	0.00	(6,398,659.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(6,398,659.00)</b>	<b>0.00</b>	<b>(6,398,659.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
40-102-00	Room & Board Revenue>Medicare A	(1,140,633.00)	0.00	(1,140,633.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(1,140,633.00)</b>	<b>0.00</b>	<b>(1,140,633.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
40-102-14	Room & Board Revenue>Medicare A>Se	19,531.00	0.00	19,531.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual</b>	<b>19,531.00</b>	<b>0.00</b>	<b>19,531.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40-104-00	Room & Board Revenue>Private	(19,593.00)	0.00	(19,593.00)
40-105-00	Room & Board Revenue>HMO	(57,444.00)	0.00	(57,444.00)
40-109-00	Room & Board Revenue>Hospice	(27,028.00)	0.00	(27,028.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(104,065.00)</b>	<b>0.00</b>	<b>(104,065.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
40-105-14	Room & Board Revenue>HMO>Sequest	681.00	0.00	681.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractu</b>	<b>681.00</b>	<b>0.00</b>	<b>681.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
41-102-00	Pharmacy Rev>Medicare A	(111,735.00)	0.00	(111,735.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(111,735.00)</b>	<b>0.00</b>	<b>(111,735.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			
41-102-01	Pharmacy Rev>Medicare A>C/A	111,735.00	0.00	111,735.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contrac</b>	<b>111,735.00</b>	<b>0.00</b>	<b>111,735.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
42-102-00	PT Revenue>Medicare A	(134,321.00)	0.00	(134,321.00)
42-103-00	PT Revenue>Medicare B	(73,632.00)	0.00	(73,632.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(207,953.00)</b>	<b>0.00</b>	<b>(207,953.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>			
42-102-01	PT Revenue>Medicare A>C/A	134,321.00	0.00	134,321.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contract</b>	<b>134,321.00</b>	<b>0.00</b>	<b>134,321.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>			
42-111-00	PT Revenue>Medicaid	(46,404.00)	0.00	(46,404.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(46,404.00)</b>	<b>0.00</b>	<b>(46,404.00)</b>
<b>Subgroup : [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>			
42-111-01	PT Revenue>Medicaid>C/A	46,404.00	0.00	46,404.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Conl</b>	<b>46,404.00</b>	<b>0.00</b>	<b>46,404.00</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>			
44-102-00	ST Revenue>Medicare A	(29,350.00)	0.00	(29,350.00)
44-103-00	ST Revenue>Medicare B	(94,595.00)	0.00	(94,595.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(123,945.00)</b>	<b>0.00</b>	<b>(123,945.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>			
44-102-01	ST Revenue>Medicare A>C/A	29,350.00	0.00	29,350.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractu</b>	<b>29,350.00</b>	<b>0.00</b>	<b>29,350.00</b>
<b>Subgroup : [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>			
44-111-01	ST Revenue>Medicaid>C/A	21,881.00	0.00	21,881.00

<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contr</b>	<b>21,881.00</b>	<b>0.00</b>	<b>21,881.00</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>			
43-102-00	OT Revenue>Medicare A	(130,078.00)	0.00	(130,078.00)
43-103-00	OT Revenue>Medicare B	(63,661.00)	0.00	(63,661.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(193,739.00)</b>	<b>0.00</b>	<b>(193,739.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>			
43-102-01	OT Revenue>Medicare A>C/A	130,078.00	0.00	130,078.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Cont</b>	<b>130,078.00</b>	<b>0.00</b>	<b>130,078.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>			
43-111-00	OT Revenue>Medicaid	(21,891.00)	0.00	(21,891.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(21,891.00)</b>	<b>0.00</b>	<b>(21,891.00)</b>
<b>Subgroup : [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>			
43-111-01	OT Revenue>Medicaid>C/A	21,891.00	0.00	21,891.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>21,891.00</b>	<b>0.00</b>	<b>21,891.00</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
46-102-00	Lab Rev>Medicare A	(11,885.00)	0.00	(11,885.00)
46-102-01	Lab Rev>Medicare A>C/A	11,885.00	0.00	11,885.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
52-111-00	Revenue Adjustments>Medicaid	(3,764.00)	0.00	(3,764.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(3,764.00)</b>	<b>0.00</b>	<b>(3,764.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
51-160-00	Other Rev>Interest	(15.00)	0.00	(15.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(15.00)</b>	<b>0.00</b>	<b>(15.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
51-100-00	Other Rev>Miscellaneous	(3.00)	0.00	(3.00)
65-829-80	PT Expense>Staff>Wages	(1,229.00)	0.00	(1,229.00)
66-829-80	OT Expense>Staff>Wages	(971.00)	0.00	(971.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(2,203.00)</b>	<b>0.00</b>	<b>(2,203.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(7,839,134.00)</b>	<b>0.00</b>	<b>(7,839,134.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
10-010-88	Cash>Operating>New Haven	(16,496.00)	0.00	(16,496.00)
10-010-93	Cash>Operating>Holdings Receiving	(71,435.00)	0.00	(71,435.00)
10-014-00	Cash>Petty Cash Facility	350.00	0.00	350.00
10-015-00	Cash>Petty Cash PNA	1,510.00	0.00	1,510.00
10-020-88	Cash>Payroll>New Haven	900.00	0.00	900.00
10-030-88	Cash>Govt>New Haven	(59.00)	0.00	(59.00)
10-040-88	Cash>Non Govt>New Haven	(329.00)	0.00	(329.00)
10-060-88	Cash>Resident Trust>New Haven	38,364.00	0.00	38,364.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-88	Cash>WFOperating>New Haven	79,728.00	0.00	79,728.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>37,533.00</b>	<b>0.00</b>	<b>37,533.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>			
11-102-00	Accounts Receivable>Medicare A	81,154.00	0.00	81,154.00
11-104-00	Accounts Receivable>Private	924.00	0.00	924.00
11-105-00	Accounts Receivable>HMO	2,385.00	0.00	2,385.00
11-109-00	Accounts Receivable>Hospice	10,290.00	0.00	10,290.00
11-111-00	Accounts Receivable>Medicaid	1,184,705.00	0.00	1,184,705.00
11-112-00	Accounts Receivable>Income	(1,485.00)	0.00	(1,485.00)
11-123-00	Accounts Receivable>Ancillary	13,347.00	0.00	13,347.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>1,291,320.00</b>	<b>0.00</b>	<b>1,291,320.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
12-000-00	Prepaid Expenses	1,863.00	0.00	1,863.00
12-124-00	Prepaid Expenses>Insurance	29,405.00	0.00	29,405.00

12-881-00	Prepaid Expenses>Workers Comp	144,660.00	0.00	144,660.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>175,928.00</b>	<b>0.00</b>	<b>175,928.00</b>
<b>Subgroup : [B4] Leasehold Improvements</b>				
14-131-00	Fixed Assets>Leasehold Improvements	7,037.00	0.00	7,037.00
15-131-00	Accum Depn>Leasehold Improvements	(284.00)	0.00	(284.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>6,753.00</b>	<b>0.00</b>	<b>6,753.00</b>
<b>Subgroup : [B6] Movable Equipment</b>				
14-132-00	Fixed Assets>Furniture, Fixtures and Eq	29,428.00	0.00	29,428.00
14-133-00	Fixed Assets>Medical Equipment	9,837.00	0.00	9,837.00
14-134-00	Fixed Assets>Computer Hardware	28,402.00	0.00	28,402.00
14-135-00	Fixed Assets>Computer Software	4,667.00	0.00	4,667.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	399.00	0.00	399.00
15-132-00	Accum Depn>Furniture, Fixtures and Eq	(1,890.00)	0.00	(1,890.00)
15-133-00	Accum Depn>Medical Equipment	(984.00)	0.00	(984.00)
15-134-00	Accum Depn>Computer Hardware	(2,758.00)	0.00	(2,758.00)
15-135-00	Accum Depn>Computer Software	(459.00)	0.00	(459.00)
15-137-01	Accumulated Depn>Capital Lease>Copie	(4,915.00)	0.00	(4,915.00)
15-305-00	Accum Depn>Sales Use Tax	(24.00)	0.00	(24.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>78,553.00</b>	<b>0.00</b>	<b>78,553.00</b>
<b>Subgroup : [B9] Other Fixed Assets</b>				
14-136-00	Fixed Assets>CIP	6,350.00	0.00	6,350.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>6,350.00</b>	<b>0.00</b>	<b>6,350.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>				
13-128-00	Due From>Vendor Security Deposits	25,000.00	0.00	25,000.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>
<b>Subgroup : [D3] Organization Expense</b>				
17-000-00	Deferred Financing Costs	53,286.00	0.00	53,286.00
19-265-00	Accumulated Amortization>Deferred Fina	(5,329.00)	0.00	(5,329.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>47,957.00</b>	<b>0.00</b>	<b>47,957.00</b>
<b>Subgroup : [D4] Goodwill</b>				
16-000-00	Goodwill	389,873.00	0.00	389,873.00
<b>Subtotal [D4]</b>	<b>Goodwill</b>	<b>389,873.00</b>	<b>0.00</b>	<b>389,873.00</b>
<b>Subgroup : [D6] Loans to Owners or Related Parties</b>				
27-000-90	Due To/(From)>West Haven	22,315.00	0.00	22,315.00
27-315-00	Due To/(From)>Southport	295.00	0.00	295.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>22,610.00</b>	<b>0.00</b>	<b>22,610.00</b>
<b>Subgroup : [D7] Other Assets</b>				
13-127-00	Due From>Old Owner	108,715.00	0.00	108,715.00
28-127-00	Due To>Old Owner	23,132.00	0.00	23,132.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>131,847.00</b>	<b>0.00</b>	<b>131,847.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>2,213,724.00</b>	<b>0.00</b>	<b>2,213,724.00</b>
<b>Group : [33-34] Liabilities</b>				
<b>Subgroup : [A1] Trade A/P</b>				
20-000-00	Accounts Payable	(805,452.00)	53,997.00	(751,455.00)
			RJE - 6	53,997.00
21-141-00	Other Current Payables>Employee Bene	(981.00)	0.00	(981.00)
21-149-00	Other Current Payables>Misc. PR Deduc	17.00	0.00	17.00
21-149-09	Other Current Payables>Misc. PR Deduc	(3,296.00)	0.00	(3,296.00)
21-350-00	Other Current Payables>Resident Funds	(38,364.00)	0.00	(38,364.00)
21-353-00	Other Current Payables>Resident Refun	(1,598.00)	0.00	(1,598.00)
21-354-00	Other Current Payables>DTF RFMS	6,584.00	0.00	6,584.00
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(843,090.00)</b>	<b>53,997.00</b>	<b>(789,093.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>				
23-000-00	Accrued Wages & Related	(74,617.00)	0.00	(74,617.00)
23-156-00	Accrued Wages & Related>PR Taxes	(11,606.00)	0.00	(11,606.00)

23-157-00	Accrued Expenses>PTO	<u>(128,710.00)</u>	<u>0.00</u>	<u>(128,710.00)</u>
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b><u>(214,933.00)</u></b>	<b><u>0.00</u></b>	<b><u>(214,933.00)</u></b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>				
21-273-00	Other Current Payables>Fica Payable	<u>147.00</u>	<u>0.00</u>	<u>147.00</u>
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b><u>147.00</u></b>	<b><u>0.00</u></b>	<b><u>147.00</u></b>
<b>Subgroup : [A12] Other Current Liabilities</b>				
24-000-00	Accrued Expenses	<u>(238,008.00)</u>	<u>0.00</u>	<u>(238,008.00)</u>
24-000-02	Accrued Expenses>Tamkar Brokerage F	<u>(13,322.00)</u>	<u>0.00</u>	<u>(13,322.00)</u>
24-137-01	Accrued Expenses>Capital Lease>Copie	<u>(12,350.00)</u>	<u>0.00</u>	<u>(12,350.00)</u>
24-158-00	Accrued Expenses>Utilities (Assumed)	<u>(75,990.00)</u>	<u>0.00</u>	<u>(75,990.00)</u>
24-162-00	Accrued Expenses>Insurance - General	<u>(8,575.00)</u>	<u>0.00</u>	<u>(8,575.00)</u>
24-260-79	Accrued Expenses>Welfare (Assumed) :	<u>(40,646.00)</u>	<u>0.00</u>	<u>(40,646.00)</u>
24-311-00	Accrued Expenses>Therapy (Assumed)	<u>(5,000.00)</u>	<u>0.00</u>	<u>(5,000.00)</u>
24-881-00	Accrued Expenses>Workers Comp	<u>(115,720.00)</u>	<u>0.00</u>	<u>(115,720.00)</u>
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b><u>(509,611.00)</u></b>	<b><u>0.00</u></b>	<b><u>(509,611.00)</u></b>
<b>Subgroup : [B3] Loans from Owners or Related Parties</b>				
27-000-87	Due To/(From)>Torrington	<u>(96.00)</u>	<u>0.00</u>	<u>(96.00)</u>
27-000-89	Due To/(From)>Prospect	<u>(18,048.00)</u>	<u>0.00</u>	<u>(18,048.00)</u>
27-000-92	Due To/(From)>Management	<u>(7,276.00)</u>	<u>(53,997.00)</u>	<u>(61,273.00)</u>
			RJE - 6 <u>(53,997.00)</u>	
27-000-93	Due To/(From)>Holdings	<u>(1,202,105.00)</u>	<u>0.00</u>	<u>(1,202,105.00)</u>
27-400-00	Due to/(from)>Eli Mirlis	<u>(1,282.00)</u>	<u>0.00</u>	<u>(1,282.00)</u>
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b><u>(1,228,807.00)</u></b>	<b><u>(53,997.00)</u></b>	<b><u>(1,282,804.00)</u></b>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>				
27-172-00	Due To/(From)>Vendor	<u>(3.00)</u>	<u>0.00</u>	<u>(3.00)</u>
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b><u>(3.00)</u></b>	<b><u>0.00</u></b>	<b><u>(3.00)</u></b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b><u>(2,796,297.00)</u></b>	<b><u>0.00</u></b>	<b><u>(2,796,297.00)</u></b>
	<b>NET (INCOME) LOSS</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at New Haven, LLC**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>N.01</b>		
To reclass dental expense to the correct line of the cost report				
Marcum 101	Dentist		4,500.00	
60-183-00	Nursing Expense>Supplies			525.00
60-206-00	Nursing Expense>Clinical Services			3,975.00
<b>Total</b>			<u><u>4,500.00</u></u>	<u><u>4,500.00</u></u>
<b>Reclassifying Journal Entries JE # 2</b>		<b>N.01</b>		
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone		1,896.00	
80-231-00	Admin Expense>Telephone			1,896.00
<b>Total</b>			<u><u>1,896.00</u></u>	<u><u>1,896.00</u></u>
<b>Reclassifying Journal Entries JE # 3</b>		<b>E.02</b>		
To reclass other employee benefits				
85-255-79	Employee Benefits Expense>Pension>Union		220,291.00	
Marcum 103	Union Training		27,657.00	
Marcum 104	Background Checks		2,462.00	
Marcum 105	Union Health & Welfare		623,817.00	
61-883-00	Nursing Admin Expense>Other Benefits			675,387.00
69-883-00	Social Services Expense>Other Benefits			10,553.00
70-883-00	Dietary Expense>Other Benefits			62,523.00
71-883-00	Activity Expense>Other Benefits			10,996.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			60,044.00
75-883-00	Maintenance Expense>Other Benefits			23,662.00
80-883-00	Admin Expense>Other Benefits			31,062.00
<b>Total</b>			<u><u>874,227.00</u></u>	<u><u>874,227.00</u></u>
<b>Reclassifying Journal Entries JE # 4</b>		<b>E.03</b>		
To reclass fees from startup costs to the correct line of the cost report				
Marcum 106	Accounting Fees		2,129.00	
80-252-00	Admin Expense>Startup Costs			2,129.00
<b>Total</b>			<u><u>2,129.00</u></u>	<u><u>2,129.00</u></u>
<b>Reclassifying Journal Entries JE # 5</b>		<b>E.04</b>		
To reclass Marcum accounting expenses to the correct line of the cost report				
Marcum 106	Accounting Fees		4,519.00	
80-240-00	Admin Expense>Professional Fees			4,519.00
<b>Total</b>			<u><u>4,519.00</u></u>	<u><u>4,519.00</u></u>
<b>Reclassifying Journal Entries JE # 6</b>		<b>H.02</b>		
To reclass related party A/P to the correct line of the cost report				
20-000-00	Accounts Payable		53,997.00	
27-000-92	Due To/(From)>Management			53,997.00
<b>Total</b>			<u><u>53,997.00</u></u>	<u><u>53,997.00</u></u>





**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/31/2017  
 Run Date: 1/31/2017

Provider Name: RegalCare at New Haven, LLC  
 Provider Number: 8177  
 Period Ended: 9/30/16

Name of Workpaper: VHCL CKLST

**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? <i>Request insurance cards and current vehicle registration.</i>				
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 allowable monthly 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:**