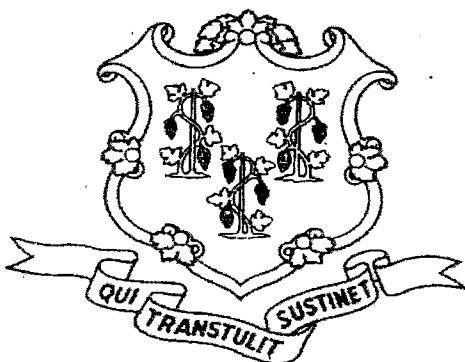


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Advanced Center for Nursing & Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 169 Davenport Ave, New Haven, CT 06519	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2434	RHNS	(Specify)	Medicare Provider 07-5348
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Medicaid Provider Numbers:	CCNH 000000323	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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Advanced Center for Nursing & Rehabilitation, LLC	License No. 2434	Report for Year Ended 9/30/2017	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 Advanced Center for Nursing & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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) Patricia King			Printed Name (Owner) Mordejai Salamon		
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 Advanced Center for Nursing & Rehabilitation, LLC	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 169 Davenport Ave, New Haven, CT 06519				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/22/2018		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility	Report for Year Ended	Page	of
203-789-1650	9/30/2017	2	37

Name of Facility (as shown on license)	Address (No. & Street, City, State, Zip)
Advanced Center for Nursing & Rehabilitation, LLC	169 Davenport Ave, New Haven, CT 06519

License Numbers:	CCNH 2434	RHNS (Specify)	Medicare Provider No. 07-5348
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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="radio"/> Proprietorship	<input checked="" type="radio"/> LLC	<input type="radio"/> Partnership	<input type="radio"/> Profit Corp.	<input type="radio"/> Non-Profit Corp.	<input type="radio"/> Government	<input type="radio"/> Trust

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

Has there been any change in ownership or operation during this report year?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," explain fully.
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The facility has changed ownership as of this cost reporting period. See ownership pages for new ownership.

Administrator		
Name of Administrator	Nursing Home Administrator's License No.:	1634
Pat King		

Other Operators/Owners who are assistant administrators (full or part time) of this facility.		
Name	License No.:	N/A
N/A		

General Information and Questionnaire
Partners/Members

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC		License No. 2434	Report for Year Ended 9/30/2017	Page 3	of 37
Legal Name of Partnership/LLC Advanced Center for Nursing & Rehabilitation, LLC		Business Address 169 Davenport Ave, New Haven, CT 06519		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title	% Owned		
Menajem Salamon	169 Davenport Ave, New Haven, CT 06519	Owner	0.025		
Yojevedt Salamon Recovable II	169 Davenport Ave, New Haven, CT 06519	Owner	0.375		
Mordejai Salamon	169 Davenport Ave, New Haven, CT 06519	Owner	0.1		
Sari Landa	169 Davenport Ave, New Haven, CT 06519	Owner	0.1		
Esther Gewirtz	169 Davenport Ave, New Haven, CT 06519	Owner	0.08		
Joseph Landa	169 Davenport Ave, New Haven, CT 06519	Owner	0.08		
Joshua Landa	169 Davenport Ave, New Haven, CT 06519	Owner	0.08		
Alan Landa & Steven Landa (8	169 Davenport Ave, New Haven, CT 06519	Owner	0.16		

General Information and Questionnaire Individual Proprietorship

Name of Facility Advanced Center for Nursing & Rehabilitation, LI	License No. 2434	Report for Year Ended 9/30/2017	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 Advanced Center for Nursing & Rehabilitation, LLC		License No. 2434	Report for Year Ended 9/30/2017	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No							
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		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
169 Davenport Ave Realty, LLC	169 Davenport Ave, New Haven, CT 06519	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg. 22 / Line 9	335,462	401,163
169 Davenport Ave Realty, LLC	169 Davenport Ave, New Haven, CT 06519	<input type="radio"/>	<input checked="" type="radio"/>	Real Estate Taxes	Pg. 22 / Line 10b	156,574	156,574
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Advanced Center for Nursing & Rehabilitation,	License No. 2434	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2017	6	37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
Mercedes		<input type="radio"/>	N/A	N/A	2,488	2,488
Honda Leadership Leasing Clinton H2000LLC, 1511 Route 22 E, Annandale, NJ 08801 (See attached)		<input checked="" type="radio"/>	07/11/16	36 months	5,265	5,265
Chrysler		<input type="radio"/>	10/2016	72 months	4,616	4,616
PITNEY BOWES, P.O.BOX 371887, PITTSBURG, PA 15250		<input checked="" type="radio"/>	01/01/16	24 Months	808	808
		<input type="radio"/>				
		<input type="radio"/>				
		<input type="radio"/>				
		<input type="radio"/>				
		<input type="radio"/>				
		<input type="radio"/>				
		<input type="radio"/>				
		<input type="radio"/>				
		<input type="radio"/>				
		<input type="radio"/>				
Total ***						13,177

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

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

** Attach copies of newly acquired leases.

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

The approval code is: 2500844

Mercedes-Benz Financial Services

CONNECTICUT

Motor Vehicle Lease Agreement

The First Class Lease®

Dates

The date of this lease is 11/17/2014
 The scheduled term of this lease is 36 months ("Lease Term").
 The scheduled date this lease ends is 11/17/2017 ("Lease End").

Parties

Lessor (Dealer) MERCEDES-BENZ OF GREENWICH
Address 261 WEST PUTNAM AVENUE
GREENWICH CT 06830
Lessee ADVANCED NURSTNG HOME & REHAB CTR
Lessee N/A
Lessee's Billing Address 160 DAVENPORT AVE
NEW HAVEN CT 06519 NEW HAVEN
(Include County)
Address of principal garage location, if different from Lessee's Billing Address (no P.O. Box):
N/A
N/A
(Include County)

Type of Lease

Standard Lease Single Payment Lease
 If the Single Payment Lease box is checked above, "Monthly Payments" or "First Monthly Payment" are replaced with the words "Single Lease Payment" throughout this lease and the word "Monthly" in section 6.j. below is deleted.

Vehicle Information

New Pre-owned VIN 4JGDASHB0FA507027
2015 MERCEDES L ML350W4 4DR ML35 109
 Year Make Model Body Style Odometer reading

Primary Intended Use

Personal Business, Commercial, or Agricultural Purposes

If no box is checked, or if the Personal box is checked, you agree to use the vehicle for personal, family or household purposes.

Unless otherwise specified, "lease" refers to this Motor Vehicle Lease Agreement; "vehicle" refers to the vehicle described above; "you", "your", and "yours" refer to the Lessee and any Co-Lessee; "we", "us", and "our" refer to the Lessor and, after the lease is assigned, to DAIMLER TRUST, or its successors and assigns; "Assignee" refers to DAIMLER TRUST or its successors and assigns. The "Vehicle Turn-In Fee" is a fee to cover the cost of disposing of the vehicle, commonly referred to as a disposition fee. "Pre-owned" refers to used vehicles. You agree to lease the vehicle from us on the terms and conditions provided in the front and back of the lease. The terms and conditions contained in this lease are made on behalf of Lessor and Assignee.

Consumer Leasing Act Disclosures

1. Amount Due at Lease Signing or Delivery (Itemized below)* \$ <u>1071.51</u>	2. Monthly Payments Your first Monthly Payment of \$ <u>865.00</u> is due on <u>11/17/2014</u> , followed by <u>35</u> payments of \$ <u>865.00</u> due on the <u>17th</u> of each month. The total of your Monthly Payments is \$ <u>31140.00</u> .	3. Other Charges (not part of your Monthly Payment) a. Vehicle Turn-In Fee (if you do not purchase the vehicle) \$ <u>595.00</u> b. <u>N/A</u> \$ <u>N/A</u> c. Total \$ <u>595.00</u>	4. Total of Payments (The amount you will have paid by the end of the lease) \$ <u>31941.51</u>
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*** 5. Itemization of Amount Due at Lease Signing or Delivery**

a. Amount Due at Lease Signing or Delivery:

1. First Total Monthly Payment (Includes sales/use taxes)	\$ <u>865.00</u>
2. Capitalized Cost Reduction	+\$ <u>N/A</u>
3. Acquisition Fee (if not capitalized)	+\$ <u>N/A</u>
4. Sales/Use Taxes	+\$ <u>13.51</u>
5. Refundable Security Deposit	+\$ <u>N/A</u>
6. Title Fees	+\$ <u>35.00</u>
7. License Fees	+\$ <u>N/A</u>
8. Registration Fees	+\$ <u>153.00</u>
9. Greenhouse Gas Reduction Fee	+\$ <u>5.00</u>
10. <u>N/A</u>	+\$ <u>N/A</u>
11. <u>N/A</u>	+\$ <u>N/A</u>
12. <u>N/A</u>	+\$ <u>N/A</u>
13. <u>N/A</u>	+\$ <u>N/A</u>
14. Total	=\$ <u>1071.51</u>

b. How the Amount Due at Lease Signing or Delivery will be paid:

1. Net Trade-in Allowance	\$ <u>N/A</u>
2. Rebates and noncash credits	+\$ <u>N/A</u>
3. Amount to be paid in cash	+\$ <u>1071.51</u>

6. Your monthly payment is determined as shown below:

a. Gross Capitalized Cost: The agreed upon value of the vehicle (\$ <u>60633.88</u>) and any items you pay over the lease term (such as service contracts, insurance, and any outstanding prior credit or lease balance)	\$ <u>61927.88</u>
b. Capitalized Cost Reduction: The amount of any net trade-in allowance, rebate, noncash credit, or cash you pay that reduces the Gross Capitalized Cost	-\$ <u>N/A</u>
c. Adjusted Capitalized Cost: The amount used in calculating your Base Monthly Payment	=\$ <u>61927.88</u>
d. Residual Value: The value of the vehicle at the end of the lease used in calculating your Base Monthly Payment	-\$ <u>36400.40</u>
e. Depreciation and any amortized amounts: The amount charged for the vehicle's decline in value through normal use and for other items paid over the lease term	=\$ <u>25527.48</u>
f. Rent Charge: The amount charged in addition to the Depreciation and any amortized amounts	+\$ <u>3575.28</u>
g. Total of Base Monthly Payments: The Depreciation and any amortized amounts plus the Rent Charge	=\$ <u>29102.76</u>
h. Lease Payments: The number of payments in your lease	= <u>36</u>
i. Base Monthly Payment	=\$ <u>808.41</u>
j. Monthly Sales/Use Taxes	+\$ <u>56.59</u>

\$ 1071.51 Monthly Payments is \$ 911.00.00 c. Total \$ 595.00 \$ 31941.51

*** 5. Itemization of Amount Due at Lease Signing or Delivery**

a. Amount Due at Lease Signing or Delivery:

1. First Total Monthly Payment (includes sales/use taxes)	\$ <u>865.00</u>
2. Capitalized Cost Reduction	+\$ <u>N/A</u>
3. Acquisition Fee (if not capitalized)	+\$ <u>N/A</u>
4. Sales/Use Taxes	+\$ <u>13.51</u>
5. Refundable Security Deposit	+\$ <u>N/A</u>
6. Title Fees	+\$ <u>35.00</u>
7. License Fees	+\$ <u>N/A</u>
8. Registration Fees	+\$ <u>153.00</u>
9. Greenhouse Gas Reduction Fee	+\$ <u>5.00</u>
10. <u>N/A</u>	+\$ <u>N/A</u>
11. <u>N/A</u>	+\$ <u>N/A</u>
12. <u>N/A</u>	+\$ <u>N/A</u>
13. <u>N/A</u>	+\$ <u>N/A</u>
14. Total	=\$ <u>1071.51</u>

b. How the Amount Due at Lease Signing or Delivery will be paid:

1. Net Trade-in Allowance	\$ <u>N/A</u>
2. Rebates and noncash credits	+\$ <u>N/A</u>
3. Amount to be paid in cash	+\$ <u>1071.51</u>
4. <u>N/A</u>	+\$ <u>N/A</u>
5. Total	=\$ <u>1071.51</u>

6. Your monthly payment is determined as shown below:

a. Gross Capitalized Cost: The agreed upon value of the vehicle (\$ <u>60633.88</u>) and any items you pay over the lease term (such as service contracts, insurance, and any outstanding prior credit or lease balance)	\$ <u>61927.88</u>
b. Capitalized Cost Reduction: The amount of any net trade-in allowance, rebate, noncash credit, or cash you pay that reduces the Gross Capitalized Cost	-\$ <u>N/A</u>
c. Adjusted Capitalized Cost: The amount used in calculating your Base Monthly Payment	-\$ <u>61927.88</u>
d. Residual Value: The value of the vehicle at the end of the lease used in calculating your Base Monthly Payment	-\$ <u>36400.40</u>
e. Depreciation and any amortized amounts: The amount charged for the vehicle's decline in value through normal use and for other items paid over the lease term	=\$ <u>25527.48</u>
f. Rent Charge: The amount charged in addition to the Depreciation and any amortized amounts	+\$ <u>3575.28</u>
g. Total of Base Monthly Payments: The Depreciation and any amortized amounts plus the Rent Charge	=\$ <u>29102.76</u>
h. Lease Payments: The number of payments in your lease	<u>36</u>
i. Base Monthly Payment	=\$ <u>808.41</u>
j. Monthly Sales/Use Taxes	+\$ <u>56.59</u>
k. <u>N/A</u>	+\$ <u>N/A</u>
l. Total Monthly Payment	=\$ <u>865.00</u>

7. Early Termination. You may have to pay a substantial charge if you end this lease early. The charge may be up to several thousand dollars. The actual charge will depend on when the lease is terminated. The earlier you end the lease, the greater this charge is likely to be.

8. Excessive Wear and Use. You may be charged for excessive wear based on our standards for normal use and for mileage in excess of 45000 miles (Mileage Allowance) for the term of this lease, at the rate of .25 per mile.

9. Purchase Option at End of Lease Term. You have an option to purchase the vehicle ("as is") at the end of the lease term for \$ 36400.40 plus a Purchase Option Fee of \$ 150.00 plus a processing fee of \$ N/A plus all official fees and taxes. See the Purchase Option section on the back of this lease for more information.

10. Other Important Terms. See your lease documents for additional information on early termination, purchase options, maintenance responsibilities, warranties, late and default charges, insurance, and any security interest, if applicable.

11. Itemization of Gross Capitalized Cost

a. Price of Vehicle	\$ <u>60633.88</u>
b. Approved Dealer Installed Equipment	\$ <u>N/A</u>
c. Service Contract	\$ <u>N/A</u>
d. Extended Warranty	\$ <u>N/A</u>
e. Credit Life and/or Credit Disability Premium	\$ <u>N/A</u>
f. Current Year Taxes, Title, Licenses, Registration	\$ <u>N/A</u>
g. Greenhouse Gas Reduction Fee	\$ <u>N/A</u>
h. Acquisition Fee	\$ <u>795.00</u>
i. Sales/Use Taxes	\$ <u>N/A</u>
j. Other Tax (describe) <u>N/A</u>	\$ <u>N/A</u>
k. <u>DOCUMENTATION FEE</u>	\$ <u>499.00</u>
l. <u>N/A</u>	\$ <u>N/A</u>
m. <u>N/A</u>	\$ <u>N/A</u>

16. Optional Insurance and Other Products

You are not required to buy any of the optional insurance or other products listed below to enter into this lease, and they are not a factor in our credit decision. These insurance and other products will not be provided unless you are accepted by the provider. By your initials below, you agree that you have received a notice of the terms and cost of the insurance or product, and you want to obtain the insurance or product for the premium or charge shown. A portion of the premium or charge shown may be retained by the Lessor (Dealer). These coverages are not provided by the Lessor. You must pursue all matters related to these coverages, including refunds, through the provider. The terms and conditions for these coverages are provided in a separate contract, which you acknowledge that you have received and read.

If the price of these coverages is also included in the Itemization of Gross Capitalized Cost, it will be included in the Base Monthly Payments. If not, you have paid for the coverages in full upon signing this lease.

Unless you receive written notification otherwise, credit life and credit disability insurance end on the original due date of the last payment due under the lease.

Credit Life Provider N/A

Initial Coverage \$ N/A Prem. \$ N/A

Lessee Signature N/A

Co-Lessee Signature N/A

Credit Disability Provider N/A

Maximum Mo. Benefit \$ N/A Prem. \$ N/A

Lessee Signature N/A

Co-Lessee Signature N/A

c. Service Contract	\$	N/A
d. Extended Warranty	\$	N/A
e. Credit Life and/or Credit Disability Premium	\$	N/A
f. Current Year Taxes; Title, Licenses, Registration	\$	N/A
g. Greenhouse Gas Reduction Fee	\$	N/A
h. Acquisition Fee	\$	795.00
i. Sales/Use Taxes	\$	N/A
j. Other Tax (describe)	\$	N/A
k. DOCUMENTATION FEE	\$	499.00
l. N/A	\$	N/A
m. N/A	\$	N/A
n. N/A	\$	N/A
o. N/A	\$	N/A
p. Total Gross Capitalized Cost	\$	61927.88

2. Estimated Official Fees and Taxes:

The total estimated amount you will pay for official fees, license, title and registration fees, and taxes over the term of your lease, whether included with your monthly payment or assessed otherwise is \$ _____. This is an estimate and the actual total of Official Fees and Taxes may be higher or lower than this estimate. The actual total of Official Fees and Taxes depends on the rates in effect, the value of the vehicle and the garage location of the vehicle at the time the fees and taxes are assessed.

3. Mileage Allowance

If your Mileage Allowance in section 8 above is greater than the "Base Mileage Amount", you have chosen to purchase additional miles for your lease. Mileage Allowance determination: If you have purchased additional miles, then at the end of the lease, you will be eligible for a credit or refund of \$ _____ per mile for any unused additional miles between the Base Mileage Amount and your Mileage Allowance over the term of the lease. You will not receive a refund if the vehicle is destroyed or stolen, you are in default, you purchase the vehicle, or the refund is less than \$1.

4. Missing Records

If you do not return the vehicle's maintenance booklets as provided in the maintenance section of this lease, you will owe a missing records fee in the amount of \$ _____.

5. New and Pre-owned Vehicle Warranty

If the vehicle is new, it is covered by a standard new vehicle warranty from the manufacturer.

If the vehicle is pre-owned, it is not covered by a warranty unless indicated by a check in the corresponding box below:

- Remainder of standard new vehicle warranty from manufacturer
- Pre-owned vehicle warranty from manufacturer
- Pre-owned warranty from other third-party provider

I assign to you all rights we have under any of these warranties. You acknowledge that you have received a copy of the indicated warranties.

We lease the vehicle to you "AS IS", EXCEPT AS EXPRESSLY PROVIDED UNDER THIS LEASE, AND UNLESS PROHIBITED BY LAW, WE MAKE NO WARRANTIES OR REPRESENTATIONS, EITHER EXPRESS OR IMPLIED, AS TO THE VEHICLE'S (OR ANY PART OR ACCESSORY THEREOF) CONDITION, MERCHANTABILITY, OR FITNESS FOR ANY PARTICULAR PURPOSE AND WE MAKE NO OTHER REPRESENTATION OR WARRANTY WHATSOEVER.

ADDITIONAL DISCLOSURES REQUIRED BY CONNECTICUT LAW

DESCRIPTION OF TRADE-IN	YEAR	MAKE	MODEL	VEHICLE IDENTIFICATION NUMBER
	Value of Trade-In \$		Prior Lien Balance on Trade-In \$	Net Value of Trade-In \$
	0.00		0.00	0.00

Sales/Use Tax Calculation (this calculation only applies when a vehicle with a prior lien balance is being traded in)

5) Total of Base Monthly Payments 6) Base Monthly Payment

or proceeds for the premium of any coverages are not provided by the Lessor (Dealer). These coverages are not provided by the Lessor. You must pursue all matters related to these coverages, including refunds, through the provider. The terms and conditions for these coverages are provided in a separate contract, which you acknowledge that you have received and read.

If the price of these coverages is also included in the Itemization of Gross Capitalized Cost, it will be included in the Base Monthly Payments. If not, you have paid for the coverages in full upon signing this lease.

Unless you receive written notification otherwise, credit life and credit disability insurance end on the original due date of the last payment due under the lease.

Credit Life Provider N/A

Initial Coverage \$ N/A Prem. \$ N/A

Lessee Signature N/A

Co-Lessee Signature N/A

Credit Disability Provider N/A

Maximum Mo. Benefit \$ N/A Prem. \$ N/A

Lessee Signature N/A

Co-Lessee Signature N/A

Service Agreement Provider N/A

Coverage is for N/A months or N/A miles, whichever happens first

Premium or charge \$ N/A Lessee/Co-Lessee Initials N/A

Extended Warranty Provider N/A

Coverage is for N/A months or N/A miles, whichever happens first

Premium or charge \$ N/A Lessee/Co-Lessee Initials N/A

17. Default

a. **Early Termination by Us.** We may terminate this lease at anytime if you are in default (see section 17.b) and you must pay us your Early Termination Liability. Your Early Termination Liability equals all expenses related to recovering, obtaining, storing and preparing for sale and selling the vehicle, including, but not limited to, reasonable attorney fees, collection costs, and court costs, to the extent not prohibited by law; plus: (1) if this is a Standard Lease as indicated on the front of this lease, the amount determined by Calculation A in section 23.b.; or (2) if this is a Single Payment Lease as indicated on the front of this lease, the amount determined by Calculation C in section 23.b. The amount we recover for reasonable attorney fees shall only be recovered if we refer your account to an attorney who is not one of our salaried employees and shall not exceed 15% of the amount of any judgment which is entered.

b. **Events of Default.** You will be in default if: (1) you fail to make any payment when due, including any amount required to be paid under the sections of this lease entitled RETURN OF VEHICLE, Scheduled Termination or Early Termination by you; (2) you break any promise or conditions in the lease or any other agreement with us; (3) you fail to maintain required insurance or you do anything that invalidates your required insurance; (4) you fail to return the vehicle as we specify; (5) you gave false or misleading information to us on your credit application or other document; (6) you die, are declared incompetent, become insolvent, a bankruptcy petition is filed by or against you, or you dissolve active business affairs; (7) the vehicle is seized, or levied upon by any government or legal process; (8) the vehicle is destroyed, abandoned, stolen or damaged beyond repair; (9) your driver's license expires or is suspended, revoked, or canceled; or (10) anything else happens that we reasonably believe in good faith endangers the vehicle or your ability to pay.

c. **Remedies for Default.** If you are in default, you will owe your Early Termination Liability provided in section 17.a. and we may take any or all of the following actions: (1) terminate this lease and your rights to the vehicle; (2) take possession of the vehicle without prior demand, unless notice of demand is required by law; (3) take reasonable action to prevent the default or our loss; (4) require you to return the vehicle and any related records; (5) make a claim for insurance or service contract benefits or refunds available on your default and apply such amount to the amount you owe; or (6) use any remedy we have at law or in equity. You agree to reimburse us for any amounts we choose to pay under this lease that you are required to pay, including amounts we pay to cover your default or enforce our right to the vehicle. You agree that in the event we hire an attorney to collect any amount due or enforce any right or remedy under this lease, you shall pay our attorney fees and court costs. If we take possession of the vehicle as provided in section 17.c.2, we may take any personal property in the vehicle. We will hold the personal property for you for 20 days. If you do not pick up the property within that time, we may dispose of it in any manner.

CLOSED-END VEHICLE LEASE AGREEMENT - NEW JERSEY

Lease Date: 07/11/2016

63074

LESSEE(S) (Print Name & Address)		VEHICLE GARAGING ADDRESS (if different)		LESSOR (Dealer)	
Name of Lessee ELIYAHU SAMOWITZ	Name of Driver	Name of Lessor CLINTON H2000 LLC	Street Address 1511 ROUTE 22 E		
Street Address 1961 E 9TH ST	Street Address	City ANNANDALE	State NJ	City ANNANDALE	State NJ
City BROOKLYN	City	Zip 08801	Zip	Dealer Phone Number 9087350700	Dealer Number
State NY	State				
Zip 11223	Zip				
County KINGS	County				
Name of Co-Lessee	Driver Phone Number				

By signing this Lease, Lessee and each Co-Lessee (collectively, "I", "my", "me") individually and together agree to lease the Vehicle described below, according to the terms on both sides of this Lease and Lessee and each Co-Lessee are jointly and severally liable for all obligations under this Lease. I accept delivery of the Vehicle and acknowledge that it is in good operating order and has the odometer reading recorded below. "Lessor" refers to the Lessor ("Dealer") named above and Assignee. Assignee is Honda Lease Trust, the assignee for all Honda and Acura Leases. American Honda Finance Corporation ("AHFC") shows as the administrator of the Lease on behalf of Honda Lease Trust. American Honda Finance Corporation is doing business as Honda Financial Services ("HFS").
 Assignee Name: Honda Lease Trust, Assignee Address: 201 Little Falls Drive, Wilmington, DE 19808, Assignee Phone Number: (800) 916-9930 LEASE TERM: 36 MONTHS

VEHICLE DESCRIPTION

NEW 2016 HONDA ACCORD 4 DR 1HGCR2E85GA232756 199
 New/Used Year/Make/Model Number of Engine Cylinders Body Style Vehicle Identification Number Odometer Reading

Primary Use of Vehicle is for Personal, Family, or Household purposes unless the following box is checked:
 Business, Commercial, Agricultural, or Lessee is an organization or governmental entity. **Manufacturer's Suggested Retail Price is \$ 29505.00**

Air Conditioning Transmission: Automatic Manual Brake Mechanism: Power Assisted Manual Steering Mechanism: Power Assisted Manual

If the mileage on the odometer exceeds 1,000 miles, the Prior use of the Vehicle is:
 personal, family or household demonstrator livery daily rental police prior wreckage unknown

FEDERAL CONSUMER LEASING ACT DISCLOSURES

1. AMOUNT DUE AT LEASE SIGNING OR DELIVERY (Itemized Below) \$ <u>405.00</u>	2. MONTHLY PAYMENTS My first Monthly Payment of \$ <u>405.00</u> is due on <u>07/11/2016</u> , followed by <u>35</u> payments of \$ <u>405.00</u> due on the <u>11TH</u> of each month. The total of my Monthly Payments is \$ <u>14580.00</u>	3. OTHER CHARGES (not part of my Monthly Payment) Turn-In Fee (If I do not purchase the Vehicle): \$ <u>350.00</u> <u>N/A</u> Total \$ <u>350.00</u>	4. TOTAL OF PAYMENTS (The amount I will have paid by the end of the Lease.) \$ <u>14930.00</u>
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5. ITEMIZATION OF AMOUNT DUE AT LEASE SIGNING OR DELIVERY

A. AMOUNT DUE AT LEASE SIGNING OR DELIVERY	B. HOW THE AMOUNT DUE AT LEASE SIGNING OR DELIVERY WILL BE PAID
(1) Capitalized Cost Reduction (Amount Paid in Cash) \$ <u>N/A</u>	(1) Credit for Net Trade-in Allowance
Sales/Use Tax on Amount Paid in Cash <u>N/A</u>	Year <u>N/A</u> Make <u>N/A</u> \$ <u>0.00</u>
(2) Capitalized Cost Reduction (Credit for Net Trade-in Allowance) <u>N/A</u>	(2) Manufacturer Contribution <u>N/A</u>
Sales/Use Tax on Credit for Net Trade-in Allowance <u>N/A</u>	(3) Dealer Contribution <u>N/A</u>
(3) Advance Monthly Payment (1st Month) <u>405.00</u>	(4) Amount to be Paid in Cash <u>405.00</u>
(4) Refundable Security Deposit <u>N/A</u>	(5) <u>N/A</u> <u>N/A</u>
(5) Initial Title Fees <u>N/A</u>	(6) <u>N/A</u> <u>N/A</u>
(6) Initial Registration Fees <u>N/A</u>	(7) <u>N/A</u> <u>N/A</u>
(7) Other: <u>N/A</u> <u>N/A</u>	
(8) Other: <u>N/A</u> <u>N/A</u>	
(9) Other: <u>N/A</u> <u>N/A</u>	
(10) TOTAL \$ <u>405.00</u>	(8) TOTAL \$ <u>405.00</u>

6. MY MONTHLY PAYMENT IS DETERMINED AS SHOWN BELOW:

A. GROSS CAPITALIZED COST: The agreed upon value of the Vehicle (\$ <u>26131.75</u>) and any items I pay for over the Lease term (such as taxes, fees, service contracts, insurance, and any outstanding prior credit or lease balance) \$ <u>28139.73</u>	F. RENT CHARGE: The amount charged in addition to the depreciation and any amortized amounts. + <u>578.52</u>
B. CAPITALIZED COST REDUCTION: The amount of any net trade-in allowance, rebate, noncash credit, or cash I pay that reduces the gross capitalized cost. - <u>N/A</u>	G. TOTAL OF BASE PAYMENT(S): The depreciation and any amortized amounts plus the rent charge. = <u>14580.00</u>
C. ADJUSTED CAPITALIZED COST: The amount used in calculating my base monthly payment. = <u>28139.73</u>	H. LEASE PAYMENTS: The number of payments required during the term of my Lease. = <u>36</u>
D. RESIDUAL VALUE: The estimated value of the Vehicle at the scheduled end of the Lease term used in calculating my base monthly payment. - <u>14137.65</u>	I. BASE MONTHLY PAYMENT: = <u>405.00</u>
E. DEPRECIATION AND ANY AMORTIZED AMOUNTS: The amount charged for the Vehicle's decline in value through normal use and for other items paid over the Lease term. = <u>14001.48</u>	J. MONTHLY SALES/USE TAX: + <u>N/A</u>
	K. OTHER: + <u>N/A</u>
	L. OTHER: + <u>N/A</u>
	M. TOTAL MONTHLY PAYMENT ("MONTHLY PAYMENT") = \$ <u>405.00</u>

EARLY TERMINATION: I may have to pay a substantial charge if I end this Lease early. The charge may be up to several thousand dollars. The actual charge will depend on when the Lease is terminated. The earlier I end the Lease, the greater this charge is likely to be.

7. EXCESSIVE WEAR AND DAMAGE: I may be charged for excessive wear and damage based on Lessor's standards for normal use and for mileage in excess of 20000 miles per year at the rate of 15 cents per mile.

8. PURCHASE OPTION AT END OF LEASE TERM: I have an option to purchase the Vehicle AS-IS, WHERE-IS at the end of the Lease term for \$ 14137.65 plus any required taxes and fees.

20000 miles per year at the rate of 15 cents per mile.

8. PURCHASE OPTION AT END OF LEASE TERM. I have an option to purchase the Vehicle AS-IS, WHERE-IS at the end of the Lease Term for \$ 14137.65 plus any required taxes and fees.

9. OTHER IMPORTANT TERMS. Review this Lease for additional information on early termination, purchase options, maintenance responsibilities, warranties, late and default charges, insurance, and any security interests, if applicable.

10. ITEMIZATION OF GROSS CAPITALIZED COST (See Section 6A)

Table with 2 columns: Item description and Amount. Items include Agreed upon Value of Vehicle, Sales/Use Tax, License, Title, and Registration Fees, Outstanding Prior Credit or Lease Balance, Dealer Documentation/Preparation/Service Fee, Acquisition Fee, Optional Maintenance Contract, Optional Vehicle Service Contract, and Total = Gross Capitalized Cost.

11. WARRANTIES

If the Vehicle is new, the Vehicle is covered by the manufacturer's standard new car warranty. If the Vehicle is not new, there is no express warranty on the Vehicle unless indicated below.

- Used vehicle limited warranty provided by the manufacturer.
Remainder of standard new vehicle limited warranty provided by the manufacturer.
Other: N/A

LESSOR LEASES THE VEHICLE TO ME "AS IS", EXCEPT AS PROVIDED IN THIS LEASE (AND UNLESS PROHIBITED BY LAW), LESSOR MAKES NO EXPRESS OR IMPLIED WARRANTIES OR REPRESENTATIONS AS TO THE VEHICLE'S (OR ANY OF ITS PARTS OR ACCESSORIES) CONDITION, MERCHANTABILITY, SUITABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE AND LESSOR MAKES NO OTHER REPRESENTATIONS OR WARRANTIES WHATSOEVER.

12. OPTIONAL SERVICE CONTRACT, INSURANCE AND OTHER PRODUCTS

I do not have to purchase any of the optional products or services listed below to enter into this Lease, and they are not a factor in Lessor's credit decision. If I have indicated so below, it means I want to purchase the products and/or services for the price(s) listed below.

Table for optional products: Optional Maintenance Contract, Optional Vehicle Service Contract, and Other. Columns include Premium or Charge, Provider, Term, and Lessee Initials.

13. ESTIMATED FEES AND TAXES DURING LEASE TERM

I agree to pay when due or reimburse Lessor for all title/license/registration/official fees and taxes over the term of my Lease (including any extensions), whether paid at Lease signing, included in my Monthly Payments or billed otherwise by Lessor or my taxing jurisdiction, including personal property taxes.

14. VEHICLE INSURANCE

I will pay for and maintain during the Lease term, and until the Vehicle is returned to Lessor, insurance on the Vehicle which has the state required minimum coverages for: (a) Public Liability insurance covering bodily injuries and property damage; and (b) Physical Damage Insurance covering loss or damage to the Vehicle, with deductibles of no more than \$1,000 for collision and upset loss and \$1,000 for comprehensive fire and theft loss.

I affirm that the following insurance coverage is in force as of the Lease Date. I must instruct my insurance agent to add as an additional loss payee and as an additional insured, and send the Insurance Policy, Endorsement, or Certificate to: Honda Lease Trust c/o PDP Services, P.O. Box 650201, Hunt Valley, Maryland 21065-0201.

Insurance Provider: PROGRESSIVE CASUALTY INS CO. Policy Number: 907761649. Agent's Name: III/KNIPPENBERG INSURANCE. Agent's Address: 6300 WILSON MILLS RD MAYFIELD VILLAGE OH 44143. Agent's Phone Number: 3013261724.

15. ARBITRATION

The parties agree that any unresolved disputes shall be submitted to arbitration in accordance with the Arbitration clause (Section 49). By initialing this Section, I am confirming that I have read this Section and the Arbitration clause, including the method of opting out of arbitration.

16. NOTICES

FOR PURPOSES OF THE NOTICES BELOW "YOU" REFERS TO LESSEE.

New Jersey Consumer Protection Leasing Act Disclosure:

Assuming there is no Default and that Lessee exercises the purchase option at the end of the Lease Term, the "Total Cost of the Lease" under New Jersey law is \$ 28717.65, which is the sum of (i) the Amount Due at Lease Signing or Delivery, less any Refundable Security Deposit; (ii) the total of your Monthly Payments during the Lease which does not include the First Monthly Payment; (iii) the amount of any liability the Lease imposes upon the Lessee at the end of the term of the Lease, excluding Excessive Wear and Use and Excessive Mileage; and (iv) the purchase option price.

YOU AGREE THAT ASSIGNEE AND AHFC MAY OBTAIN YOUR CREDIT REPORT, CREDIT SCORE OR OTHER CONSUMER REPORT FOR USE IN CONNECTION WITH COLLECTION OF AMOUNTS OWED UNDER THIS LEASE, ENFORCEMENT OF THIS LEASE, AND MARKETING SOLICITATIONS FOR RETAIL INSTALLMENT FINANCING OR LEASE PROGRAMS AFTER LEASE DATE.

THIS LEASE CONTAINS THE ENTIRE AGREEMENT BETWEEN YOU AND US. No agreements exist between you and Lessor except as set forth in this Lease. The agreement between the parties may only be modified by a writing signed by you and Lessor, except that the Lease may be extended by agreement over the phone or an agreement formed through other electronic means of communication for a period of six months.

NOTICE: (1) BY SIGNING BELOW, YOU AGREE TO ALL THE PROVISIONS ON BOTH SIDES OF THIS LEASE. (2) YOU ACKNOWLEDGE THAT YOU HAVE READ THE ENTIRE LEASE, INCLUDING THE REVERSE SIDE. (3) YOU ACKNOWLEDGE THAT YOU HAVE RECEIVED A COMPLETELY FILLED-IN COPY OF THIS LEASE AND OF ANY OTHER AGREEMENTS, POLICIES OR CERTIFICATES THAT YOU SIGNED.

NOTICE: THE LESSEE AND THE LESSOR SHALL BE ENTITLED TO REVIEW THE LEASE FOR ONE BUSINESS DAY BEFORE SIGNING THE LEASE.

RETAIL INSTALLMENT CONTRACT - SIMPLE FINANCE CHARGE (WITH ARBITRATION PROVISION)

Buyer Name and Address (Including County and Zip Code) _____
 Seller-Creator (Name and Address) _____
 Dealer Number _____
 Contract Number _____

You, the Buyer (and Co-Buyer, if any), may buy the vehicle below for cash or credit. By signing this contract, you choose to buy the vehicle on credit under the agreement on the front and back of this contract. You agree to pay the Seller - Creator (hereinafter "we" or "us" in this contract) the amount financed and Finance Charge in U.S. funds according to the payment schedule below. We will figure your finance charge on a daily basis. The Truth-in-Lending Disclosures below are part of this contract.

Model, Year and Make _____
 Vehicle Identification Number _____
 Primary Use For Which Purchased _____
 Person, Entity or Corporation _____
 Business
 Agricultural

TRUTH-IN-LENDING DISCLOSURES

ANNUAL PERCENTAGE RATE	FINANCE CHARGE	Amount Financed	Total of Payments	Total of Payments	Total of Payments
The cost of credit will be _____	The amount of credit reported to you is _____	The amount of credit reported to you is _____	The amount you will have paid after all credit, including your purchase on credit, is _____	The amount you will have paid after all credit, including your purchase on credit, is _____	The amount you will have paid after all credit, including your purchase on credit, is _____

Your Payment Schedule Will Be:

Amount of Payments	When Payments Are Due
Monthly beginning _____	_____

Late Charge: If payment is not received in full within 10 days after it is due, you will pay a late charge of \$ _____ or _____ % of the part of the payment that is due, whichever is less.

Prepayment: If you pay off all your debt early, you will not have to pay a penalty.

Security Interest: You are giving a security interest in the vehicle being purchased.

Additional Information: See this contract for more information including information about management.

Refund: Any required repayment in full before the scheduled date and security interest.

ITEMIZATION OF AMOUNT FINANCED

1. Cash Price (including _____)	2. Trade-In (if any)	3. Trade-In Allowance (if any)	4. Other Charges (including Finance Charge)
\$ _____	\$ _____	\$ _____	\$ _____

Item	Amount
Trade-In Allowance	\$ _____
Trade-In (if any)	\$ _____
Other Charges (including Finance Charge)	\$ _____
Cash Price (including _____)	\$ _____

Optional Credit Insurance: Check the insurance you want and sign below.

Credit Life Buyer Co-Buyer Both

Credit Disability Buyer Co-Buyer Both

Other Optional Insurance _____

Home Office Address _____
 Insurance Company Name _____
 Credit Disability \$ _____
 Credit Life \$ _____

Credit: The insurance and credit disability insurance are not required to cover credit disability insurance and credit life insurance. Coverage for credit life insurance and credit disability insurance ends on the original due date for the first payment unless a different term for the insurance is shown.

Home Office Address _____
 Insurance Company Name _____
 Premium \$ _____
 Type of Insurance _____
 Term _____

Other Optional Insurance: Check the insurance you want and sign below.

Credit Life Buyer Co-Buyer Both

Credit Disability Buyer Co-Buyer Both

Other Optional Insurance _____

THE UNDERSIGNED HEREBY AGREES TO BUY THE VEHICLE DESCRIBED IN THIS CONTRACT FOR CASH OR CREDIT. BY SIGNING THIS CONTRACT, THE BUYER (AND CO-BUYER, IF ANY) AGREES TO PAY THE SELLER - CREATOR (HEREINAFTER "WE" OR "US" IN THIS CONTRACT) THE AMOUNT FINANCED AND FINANCE CHARGE IN U.S. FUNDS ACCORDING TO THE PAYMENT SCHEDULE BELOW. WE WILL FIGURE YOUR FINANCE CHARGE ON A DAILY BASIS. THE TRUTH-IN-LENDING DISCLOSURES BELOW ARE PART OF THIS CONTRACT.

General Information and Questionnaire
Accounting Basis

Name of Facility Advanced Center for Nursing & Re	License No. 2434	Report for Year Ended 9/30/2017	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, New Haven, CT 06511		
2 Stephen O'Neil, CPA, LLC				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Accounting services, tax, cost report, advisory services (Disallowed \$8,106 on Pg. 28)		\$		175,866
2 Accrued Accounting		\$		27,500
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 203,366	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullina LLP			203-772-7700	
2 American Arbitration			800-778-7879	
3 Berchem, Moses, & Delvin, PC			203-783-1200	
4 O'Connel, Attmore, & Morris, LLC			860-564-4064	
5 See attached page 7a			See attached page 7a	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 265 Church Street, New Haven, CT 06510				
2 Various				
3 75 Broad Street, Milford, CT 06460				
4 34 East Main St, Central Village, CT 06332				
5 See attached page 7a				
Services Provided by This Firm (<i>describe fully</i>)				
1 Resident matters, billing, vendor issues		\$		28,582
2 Union negotiations		\$		1,650
3 Employee matters		\$		7,882
4 Tax and collections (Disallowed \$2,424 on Pg. 28)		\$		8,663
5 See attached page 7a (Disallowed \$,6520 on PG. 28)		\$		68,031
			Charge for Services Provided	
			\$ 114,808	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LL	2355	9/30/2017	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	State Marshal		Various	
2	Treasurer, State of CT		860-702-3000	
3	Jackson Lewis P.C.		860-522-0404	
4	Beverly Hodgson		203-497-8571	
5	Joan G Dolan		617-731-8453	
Address (No. & Street, City, State, Zip Code)				
1	Various			
2	55 Elm Street #2, Hartford, CT 06106			
3	90 State House Square, 8th Floor, Hartford, CT 06103			
4	17 Temple Ct, New Haven, CT 06511			
5	29 Naples Road, Brookline, MA			
Services Provided by This Firm (describe fully)				
1	Conservatorship (Disallowed on Pg. 28)		\$	165
2	Conservatorship (Disallowed on Pg. 28)			6,355
3	Employee matters, arbitration, union negotiations			58,706
4	Arbitration			1,400
5	Arbitration			1,405
			Charge for Services Provided	
			\$	68,031

Schedule of Resident Statistics

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC	License No. 2434	Report for Year Ended 9/30/2017				Period 7/1 Thru 9/30							
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period													
B. On last day of THIS report period		226	226		226	226			226	226			
2. Number of Residents													
A. As of midnight of PREVIOUS report period													
B. As of midnight of THIS report period		185	185		166	166			166	166			
3. Total Number of Days Care Provided During Period													
A. Medicare		6,608	6,608		5,089	5,089			1,519	1,519			
B. Medicaid (Conn.)		55,422	55,422		41,189	41,189			14,233	14,233			
C. Medicaid (other states)													
D. Private Pay		1,295	1,295		1,086	1,086			209	209			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)		63,325	63,325		47,364	47,364			15,961	15,961			
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. Total Resident Days (3G + 4A + 4B)		63,325	63,325		47,364	47,364			15,961	15,961			

Schedule of Resident Statistics (Cont'd)

Name of Facility Advanced Center for Nursing & Rehabilitation			License No. 2434			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> 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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	19		163		3								
Per Diem Rate													
a. One bed rm.	Various		265.26		355.00								
b. Two bed rms.	Various		265.26		320.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								43,496	43,496				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								81,816	81,816				
C. Other													
D. Total Physical Therapy Treatments								125,312	125,312				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								7,120	7,120				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								11,296	11,296				
C. Other								#VALUE!					
D. Total Speech Therapy Treatments								18,416	18,416				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								34,520	34,520				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								65,360	65,360				
C. Other													
D. Total Occupational Therapy Treatments								99,880	99,880				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
Item	Total Cost and Hours					
	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	26,000	832				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	156,768	3,670				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	619,374	21,676				
5. Dietary Service						
a. Head Dietitian	60,503	1,324				
b. Food Service Supervisor	10,249	509				
c. Dietary Workers	633,562	33,735				
6. Housekeeping Service						
a. Head Housekeeper	44,624	1,667				
b. Other Housekeeping Workers	504,903	30,184				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	35,478	1,323				
b. Other Maintenance Workers	114,115	5,153				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	270,958	14,924				
9. Barber and Beautician Services						
10. Protective Services	22,630	1,509				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	203,076	2,819				
b. RN						
1. Direct Care	1,004,811	23,864				
2. Administrative**						
c. LPN						
1. Direct Care	2,028,273	64,049				
2. Administrative**						
d. Aides and Attendants	3,190,908	179,548				
e. Physical Therapists	269,007	7,000				
f. Speech Therapists	61,356	1,125				
g. Occupational Therapists	326,945	7,914				
h. Recreation Workers	105,251	6,357				
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	262,365	8,147				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	9,951,156	417,329				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Independent Nurse Consultant	108,770	1,150				
Physician Services	\$ 3,200	Monthly Fee				
Total	\$ 111,970	1,150	\$ -	-	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Advanced Center for Nursing & Rehabilitation, LLC		2434		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Mordejai Salamon	26,000		Non Discrim	Oversees facility	832	A1			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed) Advanced Center for Nursing & Rehabilitation, LLC	License No. 2434	Report for Year Ended 9/30/2017		Name and Address of All Other Employment**	Page 12	of 37		
		Total Hours Worked	Line Where Claimed on Page 10					
Name	CCNH	RHNS (Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Total Hours Worked	Compensation Received
Section III - Administrators***								
Peter Snowstead (10/1/2016 - 10/4/2016)	697		Non Discrim	Administrator	40	A2		
Dominik Warner (10/3/2016 - 4/30/2017)	80,769		Non Discrim	Administrator	2,100	A2		
Patricia King (5/1/2017 - 11/24/2017)	75,302		Non Discrim	Administrator	1,530	A2		
Section IV - Assistant Administrators								

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	83,755	926				
2. Dentist	21,786	Monthly Fee				
3. Pharmacist	31,721	Fee Based				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	254,616	3,698				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,800	470				
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	120,486	2,635				
2. Administrative***	206,631	2,218				
b. LPN						
1. Direct Care	43,565	993				
2. Administrative***						
c. Aides	25,410	1,086				
d. Other						
12. Other (Specify) See Attached Schedule	111,970	1,150				
B-13 Total Fees Paid in Lieu of Salaries	960,740	13,176				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilitation, LLC		2434	9/30/2017		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Ton Ramjit, 10110 220th Street, Queens Village, NY 11429	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Charley Valasquez, 10110 220th Street, Queens Village, NY 11429	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Poonam Avashti, 126 Candlewood Drive, Yonkers, NY	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental, 888 Worcester St, Wellesley, MA 02482	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consultant Services, 3333 New Hyde Park Rd, St 202, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Nafsa Nawaz, WH Medical Group, 17 Carriage Hill Rd, Woodbridge, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Marian Sarosi, IPC Hospitals	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Adetola	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RN Staff-Rehabilitation, PO Box 823461, Philadelphia, PA	Rehab Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network	RNs, LPNs, and CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medfirst Staffing, 15 Cunningham Drive, West Orange, NJ	RN's	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Sanjay Aggarwal, 1427 Chapel Street, New Haven, CT 06511	Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Bonnie Blake / Emily Enrade	RN Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Bernadette Hanopol / Narinder P. Kaur, RN	RN Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Rodalyn Dayoano / Susan Mendoza	RN Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Valrose Colon / Dorrean Whyte	RN Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Patricia King	RN Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, 507 East Main Street, Torrington, CT	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lourie D'Aguita, 71A Gates Road, East Haddam, CT	Infection Control	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Deborah Hardy	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Maureen Canil, 506 Huntington Ridge Place, Stamford, CT 06903	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
DM Consulting	ADON Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 1,010,033	1,010,033		
2. Disability Insurance	\$ 4,071	4,071		
3. Unemployment Insurance	\$ 247,821	247,821		
4. Social Security (F.I.C.A.)	\$ 745,023	745,023		
5. Health Insurance	\$ 1,503,611	1,503,611		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 567,245	567,245		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 87,580	87,580		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 4,384	4,384		
d. Accounting and Auditing	\$ 203,366	203,366		
e. Legal (Services should be fully described on Page 7)	\$ 114,808	114,808		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 65,453	65,453		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 31,749	31,749		
2. Cellular Phones	\$ 5,184	5,184		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$ 500	500		
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$ 124,036	124,036		
3. Resident Day User Fee	\$ 1,208,464	1,208,464		
Subtotal	\$ 5,923,328	5,923,328		

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

(Carry Subtotals forward to next page)

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

Advanced Center for Nursing & Rehabilitation, LLC
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employment Pre-Screening, Drug Tests, Physicals, First-Aid	\$ 18,378		
Union Training Fund	68,702		
401k Fees	500		
Total	\$ 87,580	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales & Use Tax	\$ 124,036		
Total	\$ 124,036	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilitation, LLC	2434	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	5,923,328	5,923,328			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 38,756	38,756			
5. Education Expenses Related to Seminars and Conventions	\$ 769	769			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 1,554	1,554			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 12,222	12,222			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 53,799	53,799			
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	\$ 10,909	10,909			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 14,427	14,427			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 240	240			
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>)	\$ 226,870	226,870			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 89,189	89,189			
C-14 Total Administrative & General Expenditures	\$ 6,372,063	6,372,063			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising	\$ 53,799		
Total Other Advertising	\$ 53,799	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CTAHCF Dues	\$ 14,427		
Total Dues	\$ 14,427	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
License Renewals	\$ 240		
Routine Bank Charges	7,958		
Licenses & Permits	1,380		
Criminal Background	5,184		
Other Direct	1,493		
CMS Fines & Penalties (Disallowed on Pg. 28a)	71,854		
Employee Meals (Disallowed on Pg. 28a)	1,080		
Total Other Administrative and General	\$ 89,189	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Advanced Center for Nursing & Rehabilitation	License No. 2434	Report for Year Ended 9/30/2017	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 #

* 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
Advanced Center for Nursing & Rehabilitation, LLC		2434	9/30/2017		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 376,809	376,809			
2.	Non-Food Supplies	\$ 88,912	88,912			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 17,350	17,350			
c. Management Services**						
		\$				
d. Other (Specify) _____						
Equipment rental		\$ 138	138			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 483,209	483,209			
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
Advanced Center for Nursing & Rehabilitation, LLC		2434	9/30/2017	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. \$	950	950	
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) Supplies & Materials		\$	21,719	21,719	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	22,669	22,669	
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
Advanced Center for Nursing & Rehabilitation,		2434	9/30/2017		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.	\$ 48,982	48,982			
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.	\$ 9,664	9,664			
c. Management Services*		\$				
d. Other (<i>Specify</i>) Refuse removal		\$ 52,853	52,853			
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 111,499	111,499			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Omnicare / Procure LTC Pharmacy		\$ 410,490	410,490			
b. Medicine Cabinet Drugs		\$				
c. Medical and Therapeutic Supplies		\$ 204,836	204,836			
d. Ambulance/Limousine***		\$ 503	503			
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$ 70,242	70,242			
f. X-rays and Related Radiological Procedures***		\$ 12,584	12,584			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$ 29,640	29,640			
i. Recreation		\$ 19,720	19,720			
j. Other (Specify)**** See Attached Schedule		\$ 126,861	126,861			
5K. Total Resident Care Expenditures (5a - 5j)		\$ 874,876	874,876			

* 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)
	-		
Equipment Rental (Disallow \$630 for Wound Care Equipment)	\$ 54,626		
Other Direct - Nursing Supplies	18,735		
Resident Medical Bills (Disallowed on Pg. 29a)	2,603		
Non Medical Supplies (Incontinence, supplements, etc.)	47,105		
Wound Vac Equipment Rental (Disallowed on Pg. 29a)	1,000		
PT Supplies	36		
Nursing Expense	1,137		
Medical Waste	850		
Preventative Services	769		
Total Other Resident Care	\$ 126,861	\$ -	\$ -

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

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC		License No. 2434	Report for Year Ended 9/30/2017	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
ESC	18 Jansen Court, W. Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC/R	40,000			Var	
All American Waste	19 Wheeler Street, New Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Management	59,831				22 6f
Sky Care Media	149 South Pkwy, Clifton, NJ 07014	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Marketing	20,000				16 m3
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
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* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility		License No.	Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabilitation		2434	9/30/2017		22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 92,519	92,519				
b. Heat	\$ 69,788	69,788				
c. Light & Power	\$ 299,645	299,645				
d. Water	\$ 90,027	90,027				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 13,177	13,177				
f. Other (<i>itemize</i>)	\$ 224,900	224,900				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 790,056	790,056				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 207,981	207,981				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 207,981	207,981				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 360,972	360,972				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 360,972	360,972				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 335,462	335,462				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 156,574	156,574				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,060,989	1,060,989				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Supplies & Matertials	\$ 150,586		
Contracted Services	71,806		
Elevator Maintenance	2,508		
Total Other Repairs and Maintenance	\$ 224,900	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of			
Advanced Center for Nursing & Rehabilitation, LLC		2434		9/30/2017				23	37			
Property Item	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
		Yes	No									Month
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal												
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
E. Total Depreciation												
											207,981	
											207,981	

NOTE: Pages 23 and 24 include prior operator assets for reimbursement purposes.

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached Schedules	\$ 563,756	5	\$ 112,751
Total additions for Movable Equipment		\$ 563,756		\$ 112,751 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached Schedules	\$ 2,160,580	20	\$ 108,030
Total additions for Leasehold Improvement		\$ 2,160,580		\$ 108,030 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Advanced Center for Nursing & Rehabilitation, LLC	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	of
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	2,103,158	516,240	S/L	Var	252,942	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	2,160,580		S/L	Var	108,030	
C-4. Subtotal									
D. Total Amortization									
									360,972
									360,972

* 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.

Advanced Nursing & Rehabilitation of New Haven
 Depreciation Schedule
 9/30/2017

Acquisition Date	Description	Historical Costs	Life	Method Life	End of 2016 A/D	2017 Depec.	End of 2017 A/D	Net Book Value
LEASEHOLD IMPROVEMENTS								
8/4/2011	Facility Sign	2,151	20	S/L	555	108	663	1,487
8/25/2010	Replace Section of Roof	19,500	10	S/L	9,942	1,950	11,892	7,608
8/26/2011	Replace Section of Roof	8,500	10	S/L	4,332	850	5,182	3,318
9/2/2011	Replaced Condensing Unit in Refridgerator	1,985	15	S/L	682	132	814	1,172
9/6/2011	Replace Section of Roof	16,800	10	S/L	8,529	1,680	10,209	6,591
9/6/2011	Replace Section of Roof	16,500	10	S/L	8,377	1,650	10,027	6,473
9/6/2011	Replace Doors for Walk-In Refridgerator	2,815	15	S/L	953	188	1,141	1,674
9/21/2011	Replace Motor/Compressor on Walk-In	4,530	15	S/L	1,517	302	1,819	2,711
8/31/2011	Change of Ownership Procedures (Various Items)	9,462	15	S/L	3,206	631	3,837	5,625
8/31/2011	Change of Ownership Procedures (Various Items)	1,750	15	S/L	594	117	711	1,039
8/31/2011	Change of Ownership Procedures (Various Items)	3,150	15	S/L	1,067	210	1,277	1,873
8/1/2011	ClimateMaster Heat Pumps	31,905	10	S/L	16,478	3,191	19,669	12,236
9/1/2011	Replace Boilers	193,200	15	S/L	65,423	12,880	78,303	114,897
9/19/11	Paving in Courtyard	9,066	8	S/L	5,700	1,133	6,833	2,233
Total 2011 Leasehold Improvement Additions		321,315			127,356	25,022	152,378	168,937
9/1/11	LHI from 2011 (Roof/Oil Tank Testing)	14,693	10	S/L	7,346	1,469	8,815	5,878
10/3/11	Custom Doors for Walk-ins	3,244	15	S/L	866	216	1,082	2,162
10/8/11	Replace Piping, Wiring Compressor for Walk-in	8,158	15	S/L	2,188	544	2,732	5,426
10/18/11	Replace Piping, Wiring Compressor for Walk-in	5,296	15	S/L	1,430	353	1,783	3,514
12/15/11	Jeron Pro-Alert 640 Communication System	1,351	10	S/L	568	135	703	648
12/16/11	Jeron Pro-Alert 640 Communication System	10,563	10	S/L	4,447	1,056	5,503	5,059
12/18/11	Remove and Pave 1,768 sq ft, Line Stripe	13,198	8	S/L	6,957	1,650	8,607	4,591
12/22/11	Jeron Pro-Alert 640 Communication System	10,563	10	S/L	4,465	1,056	5,521	5,042
2/14/12	Additional Billing on Replacing Boilers	87,000	15	S/L	25,377	5,800	31,177	55,823
5/14/12	Boilers - Commerical Mixing Valve	5,242	15	S/L	1,614	349	1,963	3,278
5/15/12	Removal & Install of Fuel/Oil Tank	26,613	20	S/L	6,154	1,331	7,485	19,127
6/12/12	Boilers - Circulators and Aquastat Control	4,800	15	S/L	1,504	320	1,824	2,976
7/1/12	Install Combustion Air Fan in Boiler Room	24,707	12	S/L	9,787	2,059	11,846	12,861
6/9/12	Remove and Replace 2 Boilers	181,675	15	S/L	56,843	12,112	68,955	112,720
8/17/12	New Tandem Compressor for Air Unit	9,650	12	S/L	3,926	804	4,730	4,920
8/16/12	Materials for New Boiler Installation	3,906	15	S/L	1,270	260	1,530	2,376
Total 2012 Leasehold Improvement Additions		410,657			134,742	29,514	164,256	246,402
2/18/2013	8 - ClimateMaster water source heat pumps	16,732	10	S/L	6,051	1,673	7,724	9,009
4/17/2013	Progress #1: Nurse call system (Jeron Pro-Alert)	11,679	10	S/L	4,038	1,168	5,206	6,473
3/20/2013	4 - ClimateMaster water source heat pumps	8,366	10	S/L	2,958	837	3,795	4,572
3/25/2013	25% - New freight elevator (new machine assembly)			S/L				
4/17/2013	Progress #2: Nurse call system (Jeron Pro-Alert)	11,679	10	S/L	4,038	1,168	5,206	6,473
5/21/2013	Installed rubber roofing on section of roof	2,659	10	S/L	895	266	1,161	1,498
6/4/2013	Proposal - install new motor on elevator			S/L				
6/12/2013	New tile in elevators	1,296	10	S/L	429	130	559	737
Total 2013 Leasehold Improvement Additions		52,412			18,408	5,242	23,651	28,761
3/25/2013	25% - New freight elevator (new machine assembly)	14,971	20	S/L	2,247	749	2,996	11,975
6/4/2013	Proposal - install new motor on elevator	12,941	15	S/L	2,589	863	3,452	9,489
10/15/2013	25% - New freight elevator (Second Payment)	14,971	20	S/L	2,247	749	2,996	11,975
11/6/2013	50% - New freight elevator	29,942	20	S/L	4,491	1,497	5,988	23,954
12/4/2013	Dwn Pmt - Grease trap work in kitchens (105,000 total)	40,000	15	S/L	8,001	2,667	10,668	29,332
2/6/2014	New governor for elevator	7,500	10	S/L	2,250	750	3,000	4,500
3/26/2014	Elevator project	27,948	7	S/L	11,979	3,993	15,972	11,976
4/1/2014	Kitchen Upgrade	10,000	10	S/L	3,000	1,000	4,000	6,000
5/1/2014	Kitchen Upgrade	10,000	10	S/L	3,000	1,000	4,000	6,000
6/1/2014	Kitchen Upgrade	10,000	10	S/L	3,000	1,000	4,000	6,000
6/5/2014	Invacare adjustable bed	5,097	5	S/L	3,057	1,019	4,076	1,020
7/1/2014	Kitchen Upgrade	10,000	10	S/L	3,000	1,000	4,000	6,000
8/1/2014	Kitchen Upgrade	10,000	10	S/L	3,000	1,000	4,000	6,000
9/1/2014	Kitchen Upgrade	10,000	10	S/L	3,000	1,000	4,000	6,000
Total 2014 Leasehold Improvement Additions		213,370			54,860	18,287	73,147	140,223
10/1/2014	Kitchen Upgrade	5,000	10	S/L	1,000	500	1,500	3,500
1/9/2015	Water Source Heat Pumps	15,525	15	S/L	2,070	1,035	3,105	12,420
1/30/2015	Water Source Heat Pumps	15,525	15	S/L	2,070	1,035	3,105	12,420
3/12/2015	50% Deposit on rubberized base roof coating	3,500	5	S/L	1,400	700	2,100	1,400
3/31/2015	Ceiling Tiles	4,650	5	S/L	1,860	930	2,790	1,860
4/28/2015	Rubberized base roof coating	3,945	5	S/L	1,578	789	2,367	1,578
10/22/2014	Elevator Repairs	7,459	15	S/L	994	497	1,491	5,968
5/7/2015	Elevator Repairs	2,574	15	S/L	344	172	516	2,058
9/21/2015	Elevator Repairs	2,552	15	S/L	340	170	510	2,042
9/21/2015	Elevator Repairs	2,552	15	S/L	340	170	510	2,042
Total 2015 Leasehold Improvement Additions		63,281			11,996	5,998	17,994	45,287

10/2/15	New motor and condensing unit for air conditioner	7,994	7	S/L	1,142	1,142	2,284	5,710
10/3/15	Rebuilt blower and new condenser fan on air conditioner	19,087	7	S/L	2,727	2,727	5,454	13,633
10/3/15	New evaporator coil for air conditioner	15,554	7	S/L	2,222	2,222	4,444	11,110
11/2/15	Steam Boiler and Boiler Feed Pump	3,000	7	S/L	429	429	858	2,142
1/5/16	Boiler Motor Actuator	1,096	5	S/L	219	219	438	658
1/12/16	(1st) 50% deposit Water Source Heat Pumps	8,072	7	S/L	1,153	1,153	2,306	5,766
1/12/16	Change Sprinkler Head and replace with 6 butterfly Valve	6,683	5	S/L	1,337	1,337	2,674	4,009
1/14/16	117 Gallon Steel Receiver Boiler	12,641	7	S/L	1,806	1,806	3,612	9,029
1/18/16	Security System	30,000	5	S/L	6,000	6,000	12,000	18,000
1/23/16	Complete pump for ModCon boiler room	8,243	7	S/L	1,178	1,178	2,356	5,887
1/23/16	Complete pump for ModCon boiler room	7,757	7	S/L	1,108	1,108	2,216	5,541
1/29/16	Elevator door replacements	88,354	7	S/L	12,622	12,622	25,244	63,110
2/1/16	Front Entrance Stucco	2,500	5	S/L	500	500	1,000	1,500
2/4/16	Install new fire communicator	1,057	3	S/L	352	352	704	353
2/6/16	Heat Pump Condensing Units	8,400	5	S/L	1,680	1,680	3,360	5,040
2/8/16	Mold Inspection	1,150	5	S/L	230	230	460	690
2/9/16	Mold Remediation	7,500	5	S/L	1,500	1,500	3,000	4,500
2/11/16	3 alarm locks and 3 cylinders	925	3	S/L	308	308	616	309
2/15/16	(2nd) 50% Payment Water Source Heat Pumps	8,072	7	S/L	1,153	1,153	2,306	5,766
2/19/16	laced two smoke detectors/ installed Pilfergard on kitchen c	1,438	3	S/L	479	479	958	480
2/22/16	8 Water heaters	21,525	7	S/L	3,075	3,075	6,150	15,375
2/23/16	HD Camera System Part Pay	2,050	5	S/L	410	410	820	1,230
2/26/16	Replacement of 4 sprinkler heads	2,129	3	S/L	710	710	1,420	709
2/29/16	HD Camera System	13,000	5	S/L	2,600	2,600	5,200	7,800
3/2/16	New Boiler Pilot ignitor	2,032	5	S/L	406	406	812	1,220
3/7/16	Glass Replacement	14,500	5	S/L	2,900	2,900	5,800	8,700
3/7/16	Interior Design Contract	70,000	5	S/L	14,000	14,000	28,000	42,000
3/9/16	Replace 4th Floor Ceiling	19,575	7	S/L	2,796	2,796	5,592	13,983
3/10/16	Flushometer	1,496	5	S/L	299	299	598	898
3/10/16	Climate Compressor	1,607	5	S/L	321	321	642	965
3/14/16	Kitchen pipe and flushometer	1,676	5	S/L	335	335	670	1,006
3/20/16	Materials for new roof	13,324	7	S/L	1,903	1,903	3,806	9,518
3/21/16	Update Wet Sprinkler System	2,014	5	S/L	403	403	806	1,208
3/22/16	Flat Roof Partical Payment	26,500	7	S/L	3,786	3,786	7,572	18,928
3/24/16	Replaced Bearing assembly in heating unit	2,341	5	S/L	468	468	936	1,405
3/27/16	Drywall repair and insulation on 4th floor	25,000	7	S/L	3,571	3,571	7,142	17,858
4/5/16	HVAC System	2,400	7	S/L	343	343	686	1,714
4/7/16	Wired Heaters and Thermostats	2,207	7	S/L	315	315	630	1,577
4/21/16	Roofing Materials	872	7	S/L	125	125	250	622
4/21/16	Installation of 4 new doors related relays for freight elevator	3,573	7	S/L	510	510	1,020	2,553
4/26/16	Work performed on 500KW emergency generator	2,425	7	S/L	346	346	692	1,733
4/29/16	50% Downpayment New Duct, connectors and damper	5,470	7	S/L	781	781	1,562	3,908
5/2/16	Stairwell Wall Insulation	15,000	7	S/L	2,143	2,143	4,286	10,714
5/4/16	Magnetic lock and door strike	4,451	5	S/L	890	890	1,780	2,671
5/4/16	Fire Alarm Service	5,668	7	S/L	810	810	1,620	4,048
5/10/16	Locate all shut-off valves 2nd and 3rd floor - Replace faucet	5,000	5	S/L	1,000	1,000	2,000	3,000
5/17/16	New 8,000 sqft Roof	4,000	7	S/L	571	571	1,142	2,858
5/20/16	Definity Console	1,426	5	S/L	285	285	570	856
5/24/16	HVAC System	20,000	7	S/L	2,857	2,857	5,714	14,286
5/24/16	Roofing Materials	11,986	7	S/L	1,712	1,712	3,424	8,562
5/31/16	Exterior Power Washing	6,328	5	S/L	1,266	1,266	2,532	3,796
6/7/16	Update Elevator 6 key switches, button and jewels/light	4,903	7	S/L	700	700	1,400	3,503
6/7/16	Robear MP LLC	5,000	5	S/L	1,000	1,000	2,000	3,000
6/9/16	Landscape Contract	1,800	3	S/L	600	600	1,200	600
6/19/16	Materials for projects	4,886	5	S/L	977	977	1,954	2,932
6/19/16	Repair 7500 sq feet of flat roof	22,500	7	S/L	3,214	3,214	6,428	16,072
6/22/16	HD Camera System Project	11,450	5	S/L	2,290	2,290	4,580	6,870
6/23/16	HVAC System	20,000	7	S/L	2,857	2,857	5,714	14,286
6/24/16	Repair Exhaust Fans	3,382	7	S/L	483	483	966	2,416
6/24/16	Repair Chiller Condensser 1 and 2	14,812	7	S/L	2,116	2,116	4,232	10,580
6/28/16	New Capacitot and Motor	2,213	7	S/L	316	316	632	1,581
7/1/16	Landscape Contract 3rd Installment	1,800	3	S/L	600	600	1,200	600
7/7/16	Terminal package - replace terminal for telephone system	1,275	3	S/L	425	425	850	425
7/11/16	Lobby Rending	2,000	5	S/L	400	400	800	1,200
7/14/16	New Breaker Installation	6,250	5	S/L	1,250	1,250	2,500	3,750
7/15/16	Sketch Deposit	1,000	3	S/L	333	333	666	334
7/19/16	Repair ceiling and drywall due to leak 3rd floor 3 rooms	22,670	7	S/L	3,239	3,239	6,478	16,192
7/21/16	Security Doors	3,100	7	S/L	443	443	886	2,214
7/22/16	Removal and replacement of A/C Units and Heat Pumps	2,856	7	S/L	408	408	816	2,040
7/26/16	Loading Dock Doors	4,676	7	S/L	668	668	1,336	3,340
7/27/16	Interior Design Fee	22,500	5	S/L	4,500	4,500	9,000	13,500
8/2/16	Exterior Signage	45,000	5	S/L	9,000	9,000	18,000	27,000
8/9/16	Water Cource Heat Pumps x3	8,072	7	S/L	1,153	1,153	2,306	5,766
8/18/16	Roof Repair	35,014	10	S/L	3,501	3,501	7,002	28,012

8/31/16	Plumbing faucets	2,316	3	S/L	772	772	1,544	772
9/2/16	Processor Voicemail System	3,700	3	S/L	1,233	1,233	2,466	1,234
9/10/16	Ceiling and wall replacement on 1st Floor	58,330	7	S/L	8,333	8,333	16,666	41,664
9/16/16	Plumbing Water Heater and Aquastat	3,280	5	S/L	656	656	1,312	1,968
9/19/16	Mounting all purchased TV's	2,550	3	S/L	850	850	1,700	850
9/20/16	Site Measurements and floor plans	5,120	7	S/L	731	731	1,462	3,658
9/21/16	25 LED TV	3,200	3	S/L	1,067	1,067	2,134	1,066
9/21/16	25 LED HDTV	3,000	3	S/L	1,000	1,000	2,000	1,000
9/21/16	voices that are outstanding for flat roof due to materials pa	(24,002)	7	S/L	(3,429)	(3,429)	(6,858)	(17,144)
9/22/16	Interior Design Fee	12,500	7	S/L	1,786	1,786	3,572	8,928
9/26/16	Design (Purchase Hours)	3,510	5	S/L	702	702	1,404	2,106
9/30/16	Evaco Cooling Tower Replacement	134,006	7	S/L	19,144	19,144	38,288	95,718
9/30/16	A/C Roof Top Unit	38,355	7	S/L	5,479	5,479	10,958	27,397
Total 2016 Leasehold Improvement Additions		1,042,123			168,879	168,879	337,758	704,365
12/29/2016	Remove Buttons	2,691	20	S/L		135	135	2,556
12/8/2016	Extend Power	3,400	20	S/L		170	170	3,230
11/22/2016	Balancing Heat	15,155	20	S/L		758	758	14,397
12/16/2016	New Photo Eye	3,105	20	S/L		155	155	2,950
12/20/2016	Boiler Repairs	5,760	20	S/L		288	288	5,472
10/31/2016	Firestop Survey	6,300	20	S/L		315	315	5,985
12/6/2016	Elder Wing Piping	14,771	20	S/L		739	739	14,032
12/28/2016	Boiler Repairs	4,257	20	S/L		213	213	4,044
12/28/2016	Boiler Repairs	10,527	20	S/L		526	526	10,001
12/8/2016	Boiler Repairs	11,697	20	S/L		585	585	11,112
12/16/2016	Install 2nd Co	5,566	20	S/L		278	278	5,288
6/30/2017	LI	2,577,154	20	S/L		128,858	128,858	2,448,296
9/30/2017	Deduction of Assets from Insurance Proceeds	(499,803)	20	S/L		(24,990)	(24,990)	(474,813)
Total 2017 Leasehold Improvement Additions		2,160,580				108,030	108,030	2,052,550
Total Leasehold Improvements		4,263,738			516,240	360,972	877,212	3,386,525

MOVEABLE EQUIPMENT								
7/29/2011	Accounting Software	20,423	3	S/L	20,423	-	20,423	-
8/17/2011	5 - Timeclocks	17,183	10	S/L	8,799	1,718	10,517	6,666
8/19/2011	Labeling Machine for Clothes	1,626	10	S/L	832	163	995	631
8/26/2011	5 - Beds	6,580	12	S/L	2,794	548	3,342	3,238
8/29/2011	6 - Washers	47,538	10	S/L	24,186	4,754	28,940	18,598
8/30/2011	Various Equipment for Dietary	24,492	10	S/L	12,454	2,449	14,903	9,589
8/30/2011	5 - Bedside Tables	791	10	S/L	402	79	481	310
8/11/2011	4 - Beds	5,264	12	S/L	2,254	439	2,693	2,572
8/11/2011	1 - Bed	1,316	12	S/L	563	110	673	643
Total 2011 Equipment Additions		125,214			72,707	10,260	82,967	42,247
9/1/2011	Equip from 2011 that s/b LHI	(5,990)	10	S/L	(2,995)	(599)	(3,594)	(2,396)
10/27/11	Camduction Base Charger	8,971	5	S/L	7,309	1,661	8,971	-
11/22/11	Fire Extinguishers	2,242	10	S/L	929	224	1,153	1,089
11/30/11	1 - Stepper 1 - Swivel Set	8,050	10	S/L	3,355	805	4,160	3,890
12/12/11	1 - Electric Bed	1,405	12	S/L	492	117	609	796
12/15/11	Heavy-Duty Griddle - 6 Burners	3,618	10	S/L	1,522	362	1,884	1,733
12/20/11	4 - Patient Lifts, 2 - Digital Scales	9,304	10	S/L	3,928	930	4,858	4,446
12/20/11	1 - Milnor 95-100 lb Tumble Dryer	7,960	10	S/L	3,361	796	4,157	3,804
12/21/11	3 - Computers	1,950	3	S/L	2,096	(146)	1,950	-
3/3/12	Floor Buffer, Ultra Speed 1500DC	1,258	5	S/L	1,113	145	1,258	-
3/1/12	Returned Dishwasher purchased in 2011	(3,000)	10	S/L	(1,326)	(300)	(1,626)	(1,374)
1/28/12	Wood Chest and Nightstand	1,787	10	S/L	774	179	953	834
4/24/12	1 - Electric Bed w/ Side Rails	1,650	12	S/L	628	138	766	884
4/24/12	10 - Electric Beds w/ Side Rails	10,685	12	S/L	4,067	890	4,957	5,728
8/22/12	Security Equipment, Cameras, Monitor, Recorder	5,248	5	S/L	5,139	109	5,248	-
Total 2012 Equipment Additions		55,138			30,392	5,311	35,703	19,435
12/31/12	10 - Electric Beds	12,985	12	S/L	4,059	1,082	5,141	7,844
5/30/2013	36 Oxygen Concentrators	17,245	10	S/L	5,759	1,724	7,483	9,761
6/25/2013	Meal Delivery Cart	2,798	10	S/L	915	280	1,195	1,604
4/22/2013	Office Furniture	3,434	10	S/L	1,183	343	1,526	1,908
5/16/2013	6 - Bedside cabinets	1,248	10	S/L	422	125	547	701
9/30/2013	2 Bariatric beds and mattresses	2,174	12	S/L	544	181	725	1,450
Total 2013 Equipment Additions		39,884			12,880	3,735	16,615	23,269
10/8/2013	Smart Therm Base	2,233	5	S/L	1,340	447	1,787	446
12/19/2013	2 - Bariatric Bed Package	6,656	5	S/L	3,994	1,331	5,325	1,331
1/9/2014	Compact Knife Slicer	1,044	5	S/L	626	209	835	208
8/28/2014	Induction Charger	6,667	5	S/L	4,000	1,333	5,333	1,334
Total 2014 Equipment Additions		16,600			9,960	3,320	13,280	3,320
10/11/2014	2 - Bariatric Beds	8,095	12	S/L	1,350	675	2,025	6,070

2/17/2015	Low air loss Mattress	3,382	3	S/L	2,254	1,127	3,381	1
3/27/2015	Refrigerator swing doors 12 shelf	4,126	5	S/L	1,650	825	2,475	1,651
4/20/2015	Drive Bari Hi/Low LTC Bed	8,320	5	S/L	3,328	1,664	4,992	3,328
8/25/2015	Convection Oven	5,583	5	S/L	2,234	1,117	3,351	2,232
Total 2015 Equipment Additions		29,507			10,816	5,408	16,224	13,283
10/29/15	Slicer 14" With Guard	2,180.73	5	S/L	436	436	872	1,309
11/13/15	Nurse Call Management System	20,875.00	3	S/L	6,958	6,958	13,916	6,959
1/18/16	Battery Powered Lift with Low Base	1,327.79	3	S/L	443	443	886	442
1/27/16	Reliant 450 Battery Powered Lift	1,362.74	3	S/L	454	454	908	455
1/29/16	Implementation and subscription	6,364.00	3	S/L	2,121	2,121	4,242	2,122
2/1/16	Zoll AED Plus	4,390.00	3	S/L	1,463	1,463	2,926	1,464
2/9/16	Counter Top Steamers	7,590.48	3	S/L	2,530	2,530	5,060	2,530
2/12/16	Direct TV Analog Head End System	8,500.00	3	S/L	2,833	2,833	5,666	2,834
2/24/16	50% Downpayment Dish Machine	16,915.00	5	S/L	3,383	3,383	6,766	10,149
2/24/16	Computer Laptop	1,393.57	3	S/L	465	465	930	464
2/29/16	6 - Mattresses	2,790.00	3	S/L	930	930	1,860	930
2/29/16	Electric Bed	1,349.00	5	S/L	270	270	540	809
2/29/16	6-Electric Beds	4,440.00	5	S/L	888	888	1,776	2,664
2/29/16	Zoll AED Plus Defibrillator	4,390.00	3	S/L	1,463	1,463	2,926	1,464
3/1/16	Nurse Call Management System	1,325.56	3	S/L	442	442	884	442
3/1/16	Security System	1,202.29	3	S/L	401	401	802	400
3/1/16	Nurse Call Management System	3,245.16	3	S/L	1,082	1,082	2,164	1,081
3/1/16	Security System	30,210.74	5	S/L	6,042	6,042	12,084	18,127
3/17/16	50% Final Payment Dish Machine	12,656.00	5	S/L	2,531	2,531	5,062	7,594
3/31/16	Direct TV Analog Head End System - Cancelled	(8,500.00)	3	S/L	(2,833)	(2,833)	(5,666)	(2,834)
3/31/16	Motorola UHF Radio Walkie Talkie	1,079.63	3	S/L	360	360	720	360
3/31/16	6 - Alterpeutic Mattress with pump	2,790.00	3	S/L	930	930	1,860	930
3/31/16	2 - Alterpeutic Mattress with pump	930.00	3	S/L	310	310	620	310
4/21/16	Implementation Project Mahangement	927.00	3	S/L	309	309	618	309
5/3/16	New servers/PC's and Implementation	23,154.64	5	S/L	4,631	4,631	9,262	13,893
5/9/16	5 electric beds	3,700.00	5	S/L	740	740	1,480	2,220
5/31/16	Meal delivery carts	9,045.00	5	S/L	1,809	1,809	3,618	5,427
6/20/16	Implementation Project Mangement	2,374.00	3	S/L	791	791	1,582	792
6/30/16	Low 3 function Electric Bed	1,750.00	5	S/L	350	350	700	1,050
7/11/16	Computer Remote Support Setup	7,046.26	3	S/L	2,349	2,349	4,698	2,348
7/31/16	6 Electric Low Beds	4,440.00	5	S/L	888	888	1,776	2,664
7/31/16	Bariatric Electric Bed	1,349.00	5	S/L	270	270	540	809
7/31/16	Bariatric Mattress	970.00	3	S/L	323	323	646	324
7/12/16	Booster Heater	5,218.56	3	S/L	1,740	1,740	3,480	1,739
8/1/16	Desk Top Computers and Displays	2,804.92	3	S/L	935	935	1,870	935
8/18/16	4 Electric beds	2,960.00	5	S/L	592	592	1,184	1,776
8/19/16	8 Laptops	1,199.92	3	S/L	400	400	800	400
8/19/16	LED TV	1,279.90	3	S/L	427	427	854	426
8/19/16	25 LED HDTV	2,999.75	3	S/L	1,000	1,000	2,000	1,000
8/19/16	25 LED HDTV	2,999.75	3	S/L	1,000	1,000	2,000	1,000
9/8/16	5 electric beds	3,700.00	5	S/L	740	740	1,480	2,220
9/16/16	Facility Furniture (Bedrooms and Dining Room)	70,000.00	5	S/L	14,000	14,000	28,000	42,000
Total 2016 Equipment Additions		276,726			67,196	67,196	134,392	142,334
10/1/2016	Zoll AED	4,390	5			878	878	3,512
10/1/2016	Counter Top S	7,590	5			1,518	1,518	6,072
10/1/2016	Defibrillator	11,620	5			2,324	2,324	9,296
10/1/2016	Meal Delivery Carts	12,475	5			2,495	2,495	9,980
10/1/2016	Beds - Goldland	4,440	5			888	888	3,552
10/1/2016	Beds - Goldland	2,960	5			592	592	2,368
10/1/2016	Beds - Goldland	3,700	5			740	740	2,960
10/1/2016	Alterpeutic Mattress	2,700	5			540	540	2,160
10/1/2016	HD Camera System	29,450	5			5,890	5,890	23,560
10/1/2016	Processor Voice	3,700	5			740	740	2,960
10/1/2016	Nurse Call System	3,245	5			649	649	2,596
10/1/2016	Security System	30,211	5			6,042	6,042	24,169
10/1/2016	Dishmachine	29,571	5			5,914	5,914	23,657
10/1/2016	Wall Mounts	17,410	5			3,482	3,482	13,928
10/1/2016	Processor	3,700	5			740	740	2,960
12/8/2016	Program and Install	2,854	5			571	571	2,283
6/30/2017	Equipment	48,449	5			9,690	9,690	38,759
10/1/2016	TV's - Amex	3,200	5			640	640	2,560
10/1/2016	TV's	5,550	5			1,110	1,110	4,440
10/1/2016	TV's	300	5			60	60	240
11/1/2016	TV's - Amex	5,999	5			1,200	1,200	4,799
6/30/2017	F&F	247,674	5			49,535	49,535	198,139
10/1/2016	Computers	7,046	5			1,409	1,409	5,637
10/1/2016	Desk Top Computers	2,805	5			561	561	2,244
10/1/2016	Matrix Subscription	6,364	5			1,273	1,273	5,091
10/1/2016	Matrix Post Goli	16,630	5			3,326	3,326	13,304

10/1/2016	Computers	2,805	5	561	561	2,244
10/1/2016	Computers	7,046	5	1,409	1,409	5,637
10/6/2016	Cisco Meraki	3,200	5	640	640	2,560
10/1/2016	Computers, Monitors	23,155	5	4,631	4,631	18,524
12/14/2016	Computers	12,175	5	2,435	2,435	9,740
6/30/2017	Computers	1,342	5	268	268	1,074
Total 2017 Equipment Additions		563,756		112,751	112,751	451,005
Total Movable Equipment		\$ 1,106,825		\$ 203,951	\$ 207,981	\$ 411,932
				\$ 694,893		

Total Assets/Depreciation according to Cost Report	5,370,563	720,191	568,953	1,289,144	4,081,418
Prior Operator's Assets	2,646,227	720,191	348,172	1,068,364	1,577,863
Total Assets/Depreciation according to Trial Balance	3,224,139	-	109,453	109,453	3,114,686
Rounding	-	-	-	1	(1)
Variance from TB	<u>2,146,424</u>	<u>-</u>	<u>459,500</u>	<u>1,179,690</u>	<u>966,733</u>
			B		A

A F/S vs C/R NBV - Page 31, Line B9 of Cost Report (966,733)
B F/S vs C/R Depreciation - Page 36, Line F1 of Cost Report (459,500)

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

DATE	VENDOR	EXPLANATION	AMOUNT DR/CR
161000.000	BUILDING		
	BEGINNING BALANCE		-
06/21/17	Alert Security Systems, Inc.	Fire Alarm Service	1,503.79
04/25/17	CENTIMARK CORPORATION	Thermoplastic Roof Repair	2,115.66
05/04/17	CENTIMARK CORPORATION	Thermoplastic Roof Repair	36,652.82
03/18/17	Charles Abatement, LLC	Asbestos Removal	10,090.00
03/29/17	Charles Abatement, LLC	Asbestos Clean up	36,600.00
04/29/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,720.00
05/17/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	510.00
06/01/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	340.00
06/06/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	340.00
06/09/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	680.00
06/09/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	595.00
06/16/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	425.00
06/20/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	510.00
06/23/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	425.00
06/30/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
07/03/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
07/10/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
07/17/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
08/06/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
08/07/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
08/14/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
08/29/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
09/04/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
09/13/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
09/20/17	Facility Compliance Services LLC	Construction costs (compliance, monitoring, repairs, etc.)	2,416.59
01/06/17	Gateway Property Solutions	Construction - Unit 1	473,708.59
01/08/17	Gateway Property Solutions	Paint Doors	1,051.98
05/01/17	Gateway Property Solutions	Partial construction payment for unit 1	112,912.67
06/01/17	Gateway Property Solutions	Construction contract credit	(284,434.28)
06/02/17	Gateway Property Solutions	Install wallpaper	55,007.00
06/02/17	Gateway Property Solutions	LVT Flooring	10,500.00
06/02/17	Gateway Property Solutions	Remove and replace ceiling tiles	36,380.00
06/02/17	Gateway Property Solutions	544 LF Cove Lease	4,500.00
06/22/17	Gateway Property Solutions	Paint - Install Wall protector	71,108.57
06/22/17	Gateway Property Solutions	Remove and replace lights	71,108.57
06/22/17	Gateway Property Solutions	Nurse Station	71,108.57
08/11/17	Gateway Property Solutions	Paint resident rooms	2,350.00

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

08/11/17	Gateway Property Solutions	Paint hallway	2,564.00
08/11/17	Gateway Property Solutions	Install bathroom flooring	71,408.50
08/11/17	Gateway Property Solutions	Resident room curtains	15,750.00
04/20/17	H & E ENTERPRIZE	Repair Balcony Masonry	25,000.00
06/15/17	H & E ENTERPRIZE	2nd and 3rd floor concrete	25,000.00
07/25/17	H & E ENTERPRIZE	Replace cracked bricks	9,500.00
08/05/17	H & E ENTERPRIZE	Removal of all old material	4,000.00
04/01/17	Life Safety Services, LLC	Damper repairs/inspections	5,955.00
03/02/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	210.00
03/03/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	2,517.00
03/10/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,575.00
03/16/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,384.84
03/16/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,680.00
03/16/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,680.00
03/16/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,680.00
03/17/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	840.00
03/17/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	840.00
03/20/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,362.53
03/20/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,837.50
03/20/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,680.00
03/21/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,837.50
03/21/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	2,321.22
03/21/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	472.50
03/22/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	5,486.25
03/22/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,680.00
03/22/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	367.50
03/23/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	3,427.17
03/23/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	376.72
03/23/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	2,794.89
03/23/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	2,698.20
03/24/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	3,701.25
03/24/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	5,562.36
03/24/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	2,073.75
03/25/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	6,655.49
03/25/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	787.50
03/25/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	7,381.48
03/26/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,653.75
03/27/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	2,911.48
03/27/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	840.00
03/27/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	3,890.13
03/27/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	3,622.50
03/27/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	12,952.12
03/28/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	5,023.11
03/28/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	3,957.42
03/28/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	5,021.16
03/29/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	325.00
03/29/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	2,876.50
03/29/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	3,482.90
03/30/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC	1,837.30

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

03/30/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		5,630.13
03/30/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		3,774.62
03/31/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		826.51
03/31/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		3,003.06
04/03/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		745.50
04/03/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,680.00
04/04/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,680.00
04/05/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,233.14
04/06/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,272.12
04/07/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,236.80
04/08/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		393.75
04/12/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,447.86
04/13/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,735.91
04/13/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		735.00
04/14/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		771.06
04/14/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		762.36
04/17/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,724.48
04/18/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,680.00
04/19/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,943.68
04/20/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		525.00
04/20/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,904.32
04/21/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,144.96
04/24/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,750.40
04/25/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,593.56
04/26/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,786.00
04/27/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,207.50
04/28/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		5,670.00
05/08/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		879.63
05/15/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		757.74
05/16/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,546.82
05/17/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		3,727.04
05/18/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		612.45
05/18/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		2,887.88
05/18/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,212.39
05/19/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,161.87
05/22/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,515.49
05/23/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		303.10
05/23/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,552.45
05/23/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		555.68
06/01/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,578.72
06/07/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		404.13
06/08/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		750.00
06/08/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		839.23
06/12/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,086.47
06/20/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		303.10
06/27/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		750.00
06/28/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		1,102.85
06/29/17	Saucier Mechanical Services	Renovations - Plumbing & HVAC		812.73

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

161500.000	LEASEHOLD IMPROVEMENTS			
	BEGINNING BALANCE			0.00
04/24/17	BRAND SERVICES	Fire Doors Replaced		11,297.24
06/01/17	BRAND SERVICES	Crown door moldings		1,010.33
06/01/17	BRAND SERVICES	Labor for door work		394.00
06/01/17	BRAND SERVICES	steel plate relacement		6,498.72
06/02/17	BRAND SERVICES	passage locks		3,702.37
06/09/17	BRAND SERVICES	Fire Doors Replaced		5,130.41
09/25/17	BRAND SERVICES	Fire Doors Replaced		12,177.50
07/31/17	CME ASSOCIATES, INC	Inspection of balcony repair		936.02
09/26/17	COMPLETE FIRE PROTECTION	Fire roofing		10,103.25
07/19/17	ENVIRONMENTAL SYSTEMS CORPORATION	Work on new unit		12,106.34
09/27/17	Facility Compliance Services LLC	Weekly monitoring maint fee		2,416.59
06/13/17	Gateway Property Solutions	Construction		3,720.00
09/28/17	Gateway Property Solutions	50% Construction fee		110,000.00
08/10/17	H & E ENTERPRIZE	Balcony masonry		7,500.00
08/31/17	H & E ENTERPRIZE	Bricks and mortar repair		25,000.00
04/01/17	Jones & Jones Associates, Architects, PC	design new wing		8,000.00
05/16/17	RELIANCE ENVIRONMENTAL, LLC	Air control and clearance		4,647.49
06/01/17	RELIANCE ENVIRONMENTAL, LLC	Testing all output air		4,413.52
08/24/17	SCHMIDT ELECTRIC	wiring of new wing in facility		10,514.08
09/30/17	JE	RECLASS OF CIP COMPLETED		648,442.50
	BALANCE PER GL 12-31-17			888,010.36

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

162000.000	FURNITURE & FIXTURES		
	BEGINNING BALANCE		0.00
11/09/16	Allied Communications	DIRECT TV SYSTEM	5,668.99
10/28/16	American Express	TV'S	5,999.50
08/19/16	Robear MP, LLC	MOUNT TV'S	2,590.00
10/09/16	Robear MP, LLC	MOUNT TV'S	6,600.00
10/17/16	Robear MP, LLC	MOUNT TV'S	3,150.00
10/26/16	Robear MP, LLC	MOUNT TV'S	2,520.00
11/11/16	Stanley Healthcare	WANDER GUARD	6,607.37
12/22/16	Supreme Interiors & Design Inc	WINDOW TREATMENTS	15,598.00
12/31/16	JE	TO RECORD PURCHASE ALLOCATION	(33,685.11)
01/09/17	Allied Communications		5,668.99
01/16/17	Allied Communications		436.23
02/01/17	American Express		2,249.58
04/15/17	American Express		1,086.59
03/22/17	ConnectNet Solutions		1,000.00
04/03/17	Eliyahu Samowitz		379.95
05/03/17	Eliyahu Samowitz		1,836.75
06/01/17	Eliyahu Samowitz		1,769.94
06/01/17	Eliyahu Samowitz		3,299.78
01/04/17	Goody's Hardware and Paint		50.97
01/05/17	Goody's Hardware and Paint		41.94
01/05/17	Goody's Hardware and Paint		49.95
01/09/17	Goody's Hardware and Paint		91.50
01/09/17	Goody's Hardware and Paint		79.99
01/10/17	Goody's Hardware and Paint		11.99
01/10/17	Goody's Hardware and Paint		23.99
01/11/17	Goody's Hardware and Paint		81.95
04/01/17	Goody's Hardware and Paint		219.99
04/01/17	Goody's Hardware and Paint		149.93
04/01/17	Goody's Hardware and Paint		45.96
04/01/17	Goody's Hardware and Paint		257.87
04/01/17	Goody's Hardware and Paint		161.89
04/01/17	Goody's Hardware and Paint		27.98
04/01/17	Goody's Hardware and Paint		113.86
04/01/17	Goody's Hardware and Paint		384.86
04/01/17	Goody's Hardware and Paint		69.80
04/01/17	Goody's Hardware and Paint		36.90
04/01/17	Goody's Hardware and Paint		113.92
04/01/17	Goody's Hardware and Paint		89.81
04/01/17	Goody's Hardware and Paint		349.90
04/01/17	Goody's Hardware and Paint		34.98
04/01/17	Goody's Hardware and Paint		55.93
04/01/17	Goody's Hardware and Paint		177.00
04/01/17	Goody's Hardware and Paint		27.90

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

				74.95
04/01/17	Goody's Hardware and Paint	locks, brushes, gloves		921.76
04/01/17	Goody's Hardware and Paint	flourescent light bulbs		139.99
04/01/17	Goody's Hardware and Paint	key boxes - masterlock		267.53
04/01/17	Goody's Hardware and Paint	Patch wall		187.56
04/01/17	Goody's Hardware and Paint	Ice melt		109.88
04/01/17	Goody's Hardware and Paint	remotes, bulbs		319.25
04/01/17	Goody's Hardware and Paint	light bulbs, boxes		175.36
04/01/17	Goody's Hardware and Paint	Industrial breakers		385.83
04/01/17	Goody's Hardware and Paint	Spray paint		194.95
04/01/17	Goody's Hardware and Paint	Silver diffuser		25.98
04/01/17	Goody's Hardware and Paint	rain gear HP		71.94
04/01/17	Goody's Hardware and Paint	Duracell batteries		59.82
04/01/17	Goody's Hardware and Paint	Duct tape, outlets, GFCI		167.64
04/01/17	Goody's Hardware and Paint	Surge compressor		167.89
04/01/17	Goody's Hardware and Paint	Utility pump/faucet repair		199.98
04/01/17	Goody's Hardware and Paint	wire strippers, crimpers		239.40
04/01/17	Goody's Hardware and Paint	Paint, cleaner gloves		478.80
04/01/17	Goody's Hardware and Paint	Spay paint ballasts		413.71
04/01/17	Goody's Hardware and Paint	toilet seats		19.75
04/01/17	Goody's Hardware and Paint	cabinet locks		16.95
04/01/17	Goody's Hardware and Paint	box connector		71.88
04/01/17	Goody's Hardware and Paint	Velcro, 60 watt bulbs		31.43
04/01/17	Goody's Hardware and Paint	stone paint		16.95
04/01/17	Goody's Hardware and Paint	box connector		83.77
05/01/17	Goody's Hardware and Paint	ballasts, box anchor bolts		83.77
05/01/17	Goody's Hardware and Paint	12oz blu Spray paint		74.96
05/02/17	Goody's Hardware and Paint	box industrial gloves		200.50
05/03/17	Goody's Hardware and Paint	sheet wood		329.97
05/03/17	Goody's Hardware and Paint	metal corner guards		57.89
05/04/17	Goody's Hardware and Paint	paint, brushes, and rollers		45.91
05/05/17	Goody's Hardware and Paint	surge protector		79.98
05/08/17	Goody's Hardware and Paint	Spray paint, gallon of paint		211.92
05/08/17	Goody's Hardware and Paint	supplies		37.73
05/09/17	Goody's Hardware and Paint	tubular drain connector		478.02
05/19/17	Goody's Hardware and Paint	drain cleaner diffuser		425.94
05/23/17	Goody's Hardware and Paint	toilet seats, drain cleaner		357.29
05/26/17	Goody's Hardware and Paint	Tubular drain guards		(111.99)
05/31/17	Goody's Hardware and Paint	credit		70.14
05/31/17	Goody's Hardware and Paint	paint, rollers, bins		367.05
05/31/17	Goody's Hardware and Paint	ballast, blue spray paint		585.25
06/06/17	Goody's Hardware and Paint	cordless saw, blades		927.82
06/22/17	Goody's Hardware and Paint	maintenance repair		142.98
06/29/17	Goody's Hardware and Paint	mousetraps		141.25
07/01/17	Goody's Hardware and Paint	corner guards		(111.99)
07/01/17	Goody's Hardware and Paint	credit		116.96
07/01/17	Goody's Hardware and Paint	cable ties, wire plugs		81.85
07/01/17	Goody's Hardware and Paint	stone paint, rollers		48.84
07/01/17	Goody's Hardware and Paint	tubular drain connectors		

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

162200.000	LEASEHOLD IMPROVEMENTS		
	BEGINNING BALANCE		0.00
11/03/16	Envirocheck, Inc	ASBESTOS INSPECTION	2,520.00
10/20/16	Ferraro's Painting & Restoration Inc		13,975.00
01/29/16	Hartford Elevator LLC.	BALANCE OF ELEVATOR DOORS	8,835.40
09/09/16	Hartford Elevator LLC.	PHOT EYE	2,920.00
12/16/16	Hartford Elevator LLC.	PHOT EYE	2,920.00
12/29/16	Hartford Elevator LLC.	INSTALL KEY SWITCHES	2,530.00
10/16/16	Horizon Construction Group Inc.	RENOVATIONS BALANCE	15,000.00
10/31/16	Life Safety Services, LLC	FIRESTOP SURVEY	6,300.00
10/27/16	Orkin	BIRD WORK	5,000.00
09/16/16	Ralph Mann & Sons Inc.	ISOLATE HOT WATER HEATER	3,083.85
09/02/16	Robear MP, LLC	VOICEMAIL SYSTEM	3,700.00
09/19/16	Robear MP, LLC	MOUNT TV'S	2,550.00
10/26/16	Robear MP, LLC	EXTEND POWER TO SIGN	3,400.00
12/08/16	Robear MP, LLC	PHONES & STATION CARD	2,854.00
09/06/16	Simplex-Grinnell LP	SPRINKLER CONTRACT 10/01/16-09/30/17	5,752.69
12/22/16	Simplex-Grinnell LP	REPAIR LEAKING SPRINKLER	9,253.85
11/02/16	Tradesmen of New England, LLC	REPAIRS	2,878.60
11/08/16	Tradesmen of New England, LLC	REPAIR PIPES, INSTALL A/C	13,889.40
11/16/16	Tradesmen of New England, LLC	REPAIR BOILER, HEATING	3,753.35
11/22/16	Tradesmen of New England, LLC	SECONDARY CONDENSER LOOP	9,660.00
11/29/16	Tradesmen of New England, LLC	REPAIRS	3,632.42
11/29/16	Tradesmen of New England, LLC	SECONDARY CONDENSER LOOP	5,346.56
12/08/16	Tradesmen of New England, LLC	SECONDARY CONDENSER LOOP	10,998.52
12/16/16	Tradesmen of New England, LLC	PRESSURE TEST	5,233.69
12/20/16	Tradesmen of New England, LLC	REPAIRS	5,415.73
12/28/16	Tradesmen of New England, LLC	SECONDARY CONDENSER LOOP	4,256.83
12/28/16	Tradesmen of New England, LLC	REPAIRS	9,898.97
11/22/16	Wings Testing & Balancing Co., Inc.		14,250.00
12/31/16	JE	TO REVERSE AP PAID AFTER 10/1/16	(9,971.00)
12/31/16	JE	TO RECORD PURCHASE ALLOCATION	(86,608.15)
09/07/17	Alert Security Systems, Inc.	Fire alarm testing	2,896.97
03/23/17	Alexander Kasevich	Alexander Kasevich - Evacuation help	1,660.00
03/24/17	Alexander Kasevich	Alexander Kasevich - Evacuation help	1,692.10
09/26/17	ASANTINO CONSULTING	IT Computer Network	5,291.00
02/16/17	C. Ward Electric	Electric wiring	4,500.00
09/27/17	C. Ward Electric	New wign electric wiring	6,750.00
06/24/17	EAST SHORE GLASS, INC	Window glass	1,701.60
02/16/17	EDMAR	Electrical work	78.50
07/27/17	ENVIRONMENTAL SYSTEMS CORPORATION	Replace rotted condense tank	9,202.47
07/27/17	ENVIRONMENTAL SYSTEMS CORPORATION	Insulation sheets, PVC, etc.	2,292.91
08/11/17	ENVIRONMENTAL SYSTEMS CORPORATION	Nitrogen tank exchange	15,155.43
08/11/17	ENVIRONMENTAL SYSTEMS CORPORATION	Flux vacuum pump	8,335.75
08/24/17	ENVIRONMENTAL SYSTEMS CORPORATION	Service charge	1,947.11

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

08/28/17	ENVIRONMENTAL SYSTEMS CORPORATION	Solv. Drn Qtr trn 3/4" BRS		1,997.25
08/28/17	ENVIRONMENTAL SYSTEMS CORPORATION	Tape Ble monster TFE Blr Hex HD		2,066.38
08/28/17	ENVIRONMENTAL SYSTEMS CORPORATION	Climate master control		4,741.08
08/28/17	ENVIRONMENTAL SYSTEMS CORPORATION	tee buttex pipe grey PVC mid pipe grey		6,855.32
08/28/17	ENVIRONMENTAL SYSTEMS CORPORATION	Blnd Flg 3" RF150 Hd Gasket		4,600.70
08/31/17	ENVIRONMENTAL SYSTEMS CORPORATION	Lub No-Sieze 10oz brush		2,000.96
09/07/17	ENVIRONMENTAL SYSTEMS CORPORATION	Boiler pressure testing		976.29
09/07/17	ENVIRONMENTAL SYSTEMS CORPORATION	pipe wht PVC 3/4"		976.29
09/12/17	ENVIRONMENTAL SYSTEMS CORPORATION	14 x 14 wht ice machine		112.60
09/12/17	ENVIRONMENTAL SYSTEMS CORPORATION	3" Diamond Core Bit		367.29
09/20/17	ENVIRONMENTAL SYSTEMS CORPORATION	Hand held core - Sandcloth		1,862.49
09/21/17	ENVIRONMENTAL SYSTEMS CORPORATION	Fire Caulking - vent piping		4,600.70
09/21/17	ENVIRONMENTAL SYSTEMS CORPORATION	Legacy condensor - fan motor		4,847.96
09/21/17	ENVIRONMENTAL SYSTEMS CORPORATION	Control wiring HVAC		1,997.26
09/21/17	ENVIRONMENTAL SYSTEMS CORPORATION	6 Box connectors		1,928.17
09/21/17	ENVIRONMENTAL SYSTEMS CORPORATION	HVAC pipe / insulation (copper)		9,099.53
09/22/17	ENVIRONMENTAL SYSTEMS CORPORATION	Replace starter coil labor		5,704.88
09/27/17	ENVIRONMENTAL SYSTEMS CORPORATION	copper coupling brass lead		477.20
09/28/17	ENVIRONMENTAL SYSTEMS CORPORATION	Fire damper		258.44
09/28/17	ENVIRONMENTAL SYSTEMS CORPORATION	Identify burned diconnect		207.91
09/28/17	ENVIRONMENTAL SYSTEMS CORPORATION	HVAC smoke pipe ring core		14,359.97
02/15/17	Forbes Generator Service LLC	minor service call		250.00
02/24/17	Forbes Generator Service LLC	major pm		1,220.49
07/05/17	Forbes Generator Service LLC	HVAC repair and replace		11,826.12
07/19/17	Forbes Generator Service LLC	air filter replace		457.84
01/06/17	Hartford Elevator LLC.	Elevator		1,480.00
01/06/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		555.00
01/06/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		390.00
01/06/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		740.00
01/06/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		185.00
01/18/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		10,090.00
01/19/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		740.00
01/19/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		1,110.00
01/23/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		675.00
02/06/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		705.00
03/06/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		675.00
03/06/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		925.00
03/23/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		800.00
03/27/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		675.00
04/07/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		625.00
04/17/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		400.00
04/21/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		750.00
04/25/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		675.00
06/06/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		1,063.50
06/13/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		1,063.50
07/10/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		903.98
08/03/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		470.00
08/03/17	Hartford Elevator LLC.	Hartford Elevator LLC. - Elevator		1,063.50

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

04/01/17	Hartford Restoration Services, LLC	Roof repairs		3,584.00
04/01/17	Hartford Restoration Services, LLC	Roof repairs		2,913.99
08/01/17	Life Safety Services, LLC	Damper replacement		2,088.00
01/11/17	Raintech Sound and Communications	Setup speakers		448.88
01/09/17	Ralph Mann & Sons Inc.	plumbing service		584.08
02/01/17	Ralph Mann & Sons Inc.	heating services		140.00
02/01/17	Ralph Mann & Sons Inc.	kitchen water line		363.08
01/05/17	Robear MP, LLC	phone wiring all new		812.00
01/09/17	Robear MP, LLC	Construction on all rooms in new wing		2,520.00
01/09/17	Robear MP, LLC	Work on all rooms in new wing		1,802.01
01/17/17	Robear MP, LLC	Work on all rooms in new wing		3,240.00
01/17/17	Robear MP, LLC	Work on all rooms in new wing		517.50
01/30/17	Robear MP, LLC	Work on all rooms in new wing		1,503.00
02/20/17	Robear MP, LLC	Work on all rooms in new wing		3,007.28
02/20/17	Robear MP, LLC	Work on all rooms in new wing		1,864.07
02/28/17	Robear MP, LLC	Work on all rooms in new wing		2,892.75
03/27/17	Robear MP, LLC	Work on all rooms in new wing		2,100.00
04/01/17	Robear MP, LLC	Work on all rooms in new wing		3,420.00
04/10/17	Robear MP, LLC	Work on all rooms in new wing		1,119.36
04/18/17	Robear MP, LLC	Work on all rooms in new wing		609.00
04/26/17	Robear MP, LLC	Work on all rooms in new wing		931.00
05/01/17	Robear MP, LLC	Work on all rooms in new wing		230.00
05/12/17	Robear MP, LLC	Work on all rooms in new wing		1,052.00
05/25/17	Robear MP, LLC	Work on all rooms in new wing		724.00
06/01/17	Robear MP, LLC	Work on all rooms in new wing		1,796.32
06/01/17	Robear MP, LLC	Work on all rooms in new wing		525.70
06/13/17	Robear MP, LLC	Work on all rooms in new wing		954.00
07/23/17	Robear MP, LLC	Work on all rooms in new wing		484.99
07/26/17	Robear MP, LLC	Work on all rooms in new wing		3,163.01
07/26/17	Robear MP, LLC	Work on all rooms in new wing		4,095.00
08/21/17	Robear MP, LLC	Work on all rooms in new wing		3,789.81
08/27/17	Robear MP, LLC	Work on all rooms in new wing		1,084.89
01/18/17	Rooterman Sewer & Drain Cleaning	plumbing - cleaned pipes and replaced		285.00
01/27/17	Rooterman Sewer & Drain Cleaning	plumbing - pipes snaked		350.00
02/23/17	Rooterman Sewer & Drain Cleaning	plumbing - fixed clogs		595.00
07/01/17	Rooterman Sewer & Drain Cleaning	repaired plumbing		1,097.94
01/27/17	ROTO-ROOTER SERVICES COMPANY	fix plumbing clog		524.00
01/17/17	Ryan Weik	Ryan Weik - Maint. Work		235.28
07/03/17	S&R Landscape Construction	S&R Landscape Construction - Landscaping		1,900.00
07/03/17	S&R Landscape Construction	S&R Landscape Construction - Landscaping		1,900.00
07/03/17	S&R Landscape Construction	S&R Landscape Construction - Landscaping		1,900.00
07/03/17	S&R Landscape Construction	S&R Landscape Construction - Landscaping		903.98
01/21/17	S&S Wired Systems, LLC	Re-wired double doors and locks		845.00
02/03/17	S&S Wired Systems, LLC	Re-wired double doors and locks		3,129.26
02/08/17	S&S Wired Systems, LLC	Fire door holders		210.00
02/16/17	Saucier Mechanical Services	Shower on second floor		842.03
02/28/17	Saucier Mechanical Services	Pip replacement		262.50
02/28/17	Saucier Mechanical Services	measure drains and toilets		439.26

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

02/09/17	Simplex-Grinnell LP	Flushed sensing line main		1,053.00
02/09/17	Simplex-Grinnell LP	fitter losing pressure		824.00
02/16/17	Simplex-Grinnell LP	service fitter flushed main drain		1,120.00
02/17/17	Simplex-Grinnell LP	broken angle valve fixed		3,977.00
02/22/17	Simplex-Grinnell LP	mechanical suppression		1,840.00
02/23/17	Simplex-Grinnell LP	recharged extinguisher valves		475.00
02/28/17	Simplex-Grinnell LP	4 dry pendants on loading dock		9,250.00
02/28/17	Simplex-Grinnell LP	Suppression OT labor charge		715.75
04/20/17	Simplex-Grinnell LP	Sprinkler test fixed		2,542.20
04/25/17	Simplex-Grinnell LP	Sprinkler in Bmt leaking - fix		7,550.00
05/04/17	Simplex-Grinnell LP	Replaced Fire Pump w/pressure		4,250.00
06/02/17	Simplex-Grinnell LP	Replace 6" Butterfly valve		2,467.32
07/10/17	Simplex-Grinnell LP	Fire pump test inspection		1,092.70
08/04/17	Simplex-Grinnell LP	Performed service wet sprinkler		2,265.79
01/09/17	Tradesmen of New England, LLC	Leak in liquid line shut down		2,358.82
01/09/17	Tradesmen of New England, LLC	Pressure washed condensor coils		1,482.00
01/11/17	Tradesmen of New England, LLC	WSHP Blower Assembly		3,324.05
01/11/17	Tradesmen of New England, LLC	Blower motor assembly replace		3,037.62
01/11/17	Tradesmen of New England, LLC	OT hours repair call		966.50
01/16/17	Tradesmen of New England, LLC	Eder wing piping repairs		6,525.00
01/18/17	Tradesmen of New England, LLC	NODHW		1,048.25
01/19/17	Tradesmen of New England, LLC	Checked heat pumps and cleaned		9,406.27
01/20/17	Tradesmen of New England, LLC	Control valve replacement		5,186.46
01/25/17	Tradesmen of New England, LLC	OT call leak		962.00
02/01/17	Tradesmen of New England, LLC	heat pump work		703.25
02/08/17	Tradesmen of New England, LLC	boiler temp high - inspection/work		1,521.50
02/22/17	Tradesmen of New England, LLC	repair materials		645.75
03/20/17	Tradesmen of New England, LLC	condensor piping materials		27,495.99
03/22/17	Tradesmen of New England, LLC	20% project payment		9,259.60
03/22/17	Tradesmen of New England, LLC	credit for project		(2,203.29)
04/11/17	Tradesmen of New England, LLC	PVC piping and install		6,597.19
04/17/17	Tradesmen of New England, LLC	25% of repairs scheduled completed		63,002.25
04/18/17	Tradesmen of New England, LLC	Carrier RTU replacement 25%		18,032.25
04/21/17	Tradesmen of New England, LLC	Open shut valve replacement		18,032.25
04/28/17	Tradesmen of New England, LLC	Accesss to holes in ceiling		4,629.80
05/04/17	Tradesmen of New England, LLC	Overtime charges		4,629.80
05/04/17	Tradesmen of New England, LLC	D wing steam valve replacement		3,621.43
05/09/17	Tradesmen of New England, LLC	Investigate / locate shut off valve		4,923.79
05/10/17	Tradesmen of New England, LLC	materials		272.00
05/12/17	Tradesmen of New England, LLC	Permit check		2,502.60
05/24/17	Tradesmen of New England, LLC	25 % Billing evapro coding tower replacement		67,002.89
06/01/17	Tradesmen of New England, LLC	Heating offline		4,673.25
06/02/17	Tradesmen of New England, LLC	Boiler #3 + 2 repairs		9,847.58
06/21/17	Tradesmen of New England, LLC	Sprinkler pipe repair		1,023.09
07/01/17	Tradesmen of New England, LLC	Replace bad capacitor		1,581.45
07/01/17	Tradesmen of New England, LLC	materials - bushings/couplings		353.08
07/01/17	Tradesmen of New England, LLC	cut holes and install hangers		9,971.87

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

				656,904.22

ADVANCED CENTER FOR NURSING

FIXED ASSETS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

164000.000	CONSTRUCTION IN PROGRESS			
	BEGINNING BALANCE			926,400.89
04/25/17	ARZ	To Record Money from Ascentium		(86,180.19)
05/31/17	ARZ	To Deposit from Loan		(39,177.30)
06/30/17	ARZ	To Record Money from Ascentium		(67,002.90)
09/30/17	JE	RECLASS OF CIP COMPLETED		(734,040.50)
BALANCE PER GL 12-31-17				0.00

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

Name of Facility Advanced Center for Nursing & Rehab	License No. 2434	Report for Year Ended 9/30/2017	Page 25	of 37																																																																											
11. Property Questionnaire																																																																															
Part A																																																																															
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input 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	226																																																																														
6. Square Footage																																																																															
7. Acquisition Cost																																																																															
a. Land		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Part B - Owner and Related Parties</td> <td style="text-align: center;">1st Mortgage</td> <td style="text-align: center;">2nd Mortgage</td> <td style="text-align: center;">3rd Mortgage</td> <td style="text-align: center;">4th Mortgage</td> </tr> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td align="center">Fixed</td> <td></td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td align="center">01/14/16</td> <td></td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td align="center">4.63%</td> <td></td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td align="center">20 Years</td> <td></td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td align="right">4,500,000</td> <td></td> <td></td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of 9/30/2017</td> <td align="right">4,349,884</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Complete if Mortgage was Refinanced During Current Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>			Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	1. Financing					a. Type of Financing (e.g., fixed, variable)	Fixed				b. Date Mortgage Obtained	01/14/16				c. Interest Rate for the Cost Year	4.63%				d. Term of Mortgage (number of years)	20 Years				e. Amount of Principal Borrowed	4,500,000				f. Principal balance outstanding as of 9/30/2017	4,349,884				Complete if Mortgage was Refinanced During Current Cost Year					g. Type of Financing (e.g., fixed, variable)					h. Date of Refinancing					i. New Interest Rate					j. Term of Mortgage (number of years)					k. Amount of Principal Borrowed					l. Principal Outstanding on Note Paid-Off				
Part B - Owner and Related Parties	1st Mortgage				2nd Mortgage	3rd Mortgage	4th Mortgage																																																																								
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k. Amount of Principal Borrowed																																																																															
l. Principal Outstanding on Note Paid-Off																																																																															
Part C - Arms-Length Leases for Real Property Improvements Only																																																																															
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease																																																																											

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
Advanced Center for Nursing & Rehat		2434	9/30/2017		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	
Advanced Center for Nursing & Re		2434		9/30/2017		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) Capital debt and loan interest				\$	53,905	53,905	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	53,905	53,905	
14. Insurance							
a. Insurance on Property (buildings only)				\$	24,862	24,862	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Insurance				\$	178,585	178,585	
14d. Total Insurance Expenditures (14a + b + c)				\$	203,447	203,447	
15. Total All Expenditures (A-13 thru C-14)				\$	20,884,609	20,884,609	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabilitation, LLC				2434	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 326,945	326,945		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 111,970	111,970		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 4,384	4,384		
10.	15	1d/e	Accounting & Legal	\$ 17,050	17,050		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,384	3,384		
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	\$ 32,434	32,434		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 1,554	1,554		
18.	16	m2/3	Unallowable Advertising *	\$ 53,799	53,799		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 250	250		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 74,894	74,894		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 626,664	626,664		

* 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)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Independent Nurse Consultant	\$ 108,770		
13	B12o	Physician Services	3,200		
Total Other Fees Adjustments			\$ 111,970	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m11	Medicare Eligibility Software	\$ 200		
16	m11	Facility Corporation Licensing Expense	267		
16	m13	CMS Fines & Penalties	71,854		
16	m13	Employee Meals	1,080		
16	m13	Other Direct	1,493		
Total Other A&G Adjustments			\$ 74,894	\$ -	\$ -

Advanced Center for Nursing & Rehabilitation, LLC
Disallowance Schedule for Cell Phone
9/30/2017

	<u>Amount</u>	
Total Cell Phone Expense (Acct. #800-120)	5,184	TB Linked
Phones Allowed Based on Beds	5	
Allowable Amount Per Phone	<u>\$ 30</u>	
Monthly Allowable amount	\$ 150	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,800	
Disallowed Cell Phone	<u><u>\$ 3,384</u></u>	

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Advanced Center for Nursing & Rehabilitation, LLC			2434	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 626,664	626,664		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 410,490	410,490		
28.	20	5d	Ambulance/Limousine	\$ 503	503		
29.	20	5f	X-rays, etc	\$ 12,584	12,584		
30.	20	5h	Laboratory	\$ 29,640	29,640		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 70,242	70,242		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 9,851	9,851		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 12,369	12,369		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
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	\$ 27,445	27,445		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 1,199,788	1,199,788		

*** 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.

Advanced Center for Nursing & Rehabilitation, LLC
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Tv Disallowance (See attached)	\$ 5,618		
20	5j	Equipment Rental - Wound Care	\$ 630		
20	5j	Resident Medical Bills	\$ 2,603		
20	5j	Wound Vac Equipment Rental	\$ 1,000		
Total Other Ancillary Costs			\$ 9,851	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6e	Auto Leases for Employee Travel	\$ 12,369		
Total Other Property Adjustments			\$ 12,369	\$ -	\$ -

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Antenna Income	\$ 22,371		
30	IV 8	Misc Income	3,464		
30	IV 8	Medical Records Income	115		
30	IV 8	Massage Center Refund	1,495		
Total Other Adjustments			\$ 27,445	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Advanced Center for Nursing & Rehabilitation, LLC
Disallowance Schedule for Cable TV
9/30/2017

	<u>Amount</u>	
Total Cable TV Expense (Acct. #Marcum 107)	9,218	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 5,618</u></u>	

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
Advanced Center for Nursing & Rehabil		2434		9/30/2017		30	37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	14,740,642	14,740,642		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(468,283)	(468,283)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	5,961,424	5,961,424		
	b.	Medicare Room and Board Contractual Allowance **	\$	(3,316,755)	(3,316,755)		
4.	a.	Private-Pay Residents and Other	\$	613,663	613,663		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(23,116)	(23,116)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	158,809	158,809		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	35,026	35,026		
	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	\$	801,257	801,257		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	155,652	155,652		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	123,117	123,117		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	41,433	41,433		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	870,049	870,049		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	115,651	115,651		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (Specify) - Medicare	\$	(62,923)	(62,923)		
	b.	Other (Specify) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)				\$	19,745,646	19,745,646	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$	1,651	1,651	
5.	Interest Income (Specify)			\$			
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$	27,478	27,478	
V. Total Other Revenue (1 thru 8)				\$	29,129	29,129	
VI. Total All Revenue (III +V)				\$	19,774,775	19,774,775	

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare X-Ray	\$ 5,335		
30 II 6a	Medicare A-Lab	12,605		
30 II 6a	Medicare B-Contractual Adjustments	(80,863)		
Total Other Resident Revenue - Medicare		\$ (62,923)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Antenna Income	\$ 22,371		
30 IV 8	Misc Income	3,464		
30 IV 8	Medical Records Income	115		
30 IV 8	Small Balance adjustments	33		
30 IV 8	Massage Center Refund	1,495		
Total Other Revenue		\$ 27,478	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabi	2434	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash <i>(on hand and in banks)</i>			\$	(627,214)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,567,175
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	36,386
5. Prepaid Expenses			\$	21,371
a. Prepaid Insurance	20,219			
b. Prepaid Workers Comp	1,152			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets <i>(itemize)</i>			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,997,718
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>4,263,738</u>		\$	3,386,526
	Accum. Depreciation <u>877,212</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,106,825</u>		\$	694,893
	Accum. Depreciation <u>411,932</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets <i>(itemize)</i>			\$	(966,733)
F/S vs C/R NBV	(966,733)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,114,686

* 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
Advanced Center for Nursing & Rehabil	2434	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	5,112,404
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
			\$	
3. Buildings			*Historical Cost _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	328,476
Name and Address		Amount	Loan Date	
169 Davenport Realty		328,476		
7. Other Assets (<i>itemize</i>)			\$	28,765
Exchange		28,765		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	357,241
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,469,645

* 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 Advanced Center for Nursing & Rehabilitation,		License No. 2434	Report for Year Ended 9/30/2017		Page 33	of 37
Account					Amount	
Liabilities						
A. Current Liabilities						
1. Trade Accounts Payable					\$	3,064,131
2. Notes Payable (<i>itemize</i>)					\$	987,970
Note Payable						987,970
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>)					\$	363,208
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)					\$	
6. Accrued Payroll Taxes Payable					\$	119,649
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>)					\$	553,164
Garnishments		1,969	Union initiation	60		
union dues payable		(6,861)	Aflac	26,688		
Political action payable		716	Ascentium Loan	469,065		
Political action fund		(501)	Resident Trust	62,028		
A-13. Total Current Liabilities (Lines A1 thru 12)					\$	5,088,122

* 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 Advanced Center for Nursing & Rehabilitati		License No. 2434	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,088,122	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 90,675	
Name and Address of Lender	Amount	Loan Date			
Parent Company	90,675				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 90,675	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,178,797	

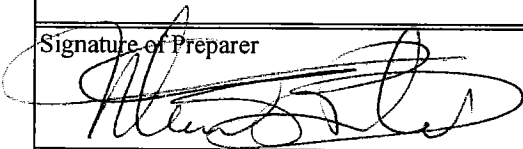
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehab	2434	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	(739,069)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	969,099
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	711,152
6. Gain or Loss for Period			\$	(650,334)
7. Total Net Worth			\$	290,848
C. Total Reserves and Net Worth			\$	290,848
D. Total Liabilities, Reserves, and Net Worth			\$	5,469,645

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Center for Nursing & Rehabil	2434	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	
B. Total Revenue (From Statement of Revenue Page 30)			\$	19,774,775
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	20,425,109
D. Net Income or Deficit			\$	(650,334)
E. Balance			\$	(650,334)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg. 27			\$20,884,609	
F/S vs C/R Depreciation			(459,500)	
Expenses Per F/S			\$20,425,109	
2. Other (<i>itemize</i>)				
Contributions			969,099	
Due to Calendar Year End F/S			(27,917)	
F-3. Total Additions			\$	941,182
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	290,848
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Advanced Center for Nursing &	License No. 2434	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/18		
Printed Name of Preparer Matthew S. Bavalack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

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 Advanced Center for Nursing & Rehabilitation, 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 Advanced Center for Nursing & Rehabilitation, 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 Advanced Center for Nursing & Rehabilitation, 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
February 13, 2018

Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name Advanced Center for Nursing & Rehabilitation, 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 2016? 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 2017, 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 2016?

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: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017
100050.0000	Cash - M&T Account	50,703.00			50,703.00
100100.0000	Cash -Chase Operating	(795,709.00)			(795,709.00)
100150.0000	Cash - Chase Payroll	54,716.00			54,716.00
100200.0000	Cash - Petty	1,009.00			1,009.00
100900.0000	Cash - Resident Trust SAVINGS	60,505.00			60,505.00
100910.0000	CASH - RESIDENT TRUST CHECKING	1,562.00			1,562.00
111000.0000	A/R - Private	63,952.00			63,952.00
112000.0000	A/R - Medicaid	1,716,148.00			1,716,148.00
113000.0000	A/R - Medicare Part A	329,666.00			329,666.00
114000.0000	A/R - Medicare Part B	29,173.00			29,173.00
115000.0000	A/R - Co-Insurance	10,615.00			10,615.00
116000.0000	A/R - Co-Insurance Part B	297.00			297.00
118000.0000	A/R - Insurance	(1,092.00)			(1,092.00)
119300.0000	A/R - Hospice	1,504.00			1,504.00
135000.0000	A/r - Due from Insurance Claim	416,912.00			416,912.00
141000.0000	SUPPLIES - MEDICAL	36,386.00			36,386.00
152000.0000	PREPAID - INSURANCE	20,219.00			20,219.00
156000.0000	PREPAID - WORKERS COMP	1,152.00			1,152.00
161000.0000	BUILDING	1,115,469.00			1,115,469.00
161500.0000	Leasehold Improvements	888,010.00			888,010.00
162000.0000	FURNITURE FIXTURE & EQUIPMENT	262,723.00			262,723.00
162200.0000	Leasehold Improvements	656,904.00			656,904.00
162300.0000	Moveable Equipment	218,465.00			218,465.00
163000.0000	COMPUTER SOFTWARE	82,568.00			82,568.00
166500.0000	ACCUMULATED DEPRECIATION	(109,453.00)			(109,453.00)
190000.0000	Due From 169 Davenport Realty	328,476.00			328,476.00
199999.0000	Exchange	28,765.00			28,765.00
200100.0000	ACCOUNTS PAYABLE	(2,021,332.00)			(2,021,332.00)
200200.0000	ACCRUED ACCOUNTS PAYABLE	(1,042,799.00)			(1,042,799.00)
201200.0000	STATE WITHHOLDING	(4,260.00)			(4,260.00)
201300.0000	FICA LIABILITY - SOCIAL SECURITY	(71,231.00)			(71,231.00)
201700.0000	FUI Payable	(2,672.00)			(2,672.00)
201800.0000	SUI Payable	(26,856.00)			(26,856.00)
202500.0000	Accrued Payroll Taxes	(14,630.00)			(14,630.00)
202600.0000	Accrued Payroll	(363,208.00)			(363,208.00)
203100.0000	GARNISHMENTS	(1,969.00)			(1,969.00)
203200.0000	UNION DUES PAYABLE	6,861.00			6,861.00
203300.0000	POLITICAL ACTION PAYABLE	(716.00)			(716.00)
204600.0100	Political Action Fund	501.00			501.00
204600.0200	Union Initiation	(60.00)			(60.00)
204700.0000	Aflac	(26,688.00)			(26,688.00)
211000.0600	Ascentium Loan	(469,065.00)			(469,065.00)
215300.0000	Resident Trust	(62,028.00)			(62,028.00)
251000.0000	Note Payable	(987,970.00)			(987,970.00)
252000.0000	DUE TO/FROM PARENT COMPANY	(90,675.00)			(90,675.00)
300000.0000	Members Equity	739,069.00			739,069.00
303000.0000	Contributions	(969,099.00)			(969,099.00)
310000	Accumulated Other Income	(711,152.00)			(711,152.00)
400100.0000	Medicare A - Room And Board	(5,961,424.00)			(5,961,424.00)
400250.0000	Medicare A - Pharmacy	(158,809.00)			(158,809.00)
400400.0000	Medicare A - Physical Therapy	(610,786.00)			(610,786.00)
400450.0000	Medicare A - Occupational Therapy	(666,130.00)			(666,130.00)
400500.0000	Medicare A - Speech Therapy	(97,324.00)			(97,324.00)
400700.0000	Medicare A - X-Ray	(5,335.00)			(5,335.00)
400850.0000	Medicare A - Lab	(12,605.00)			(12,605.00)
400900.0000	Medicare A - Contractual Adjustment	3,233,879.00			3,233,879.00
400999.0010	Medicare Sequester 2%	82,876.00			82,876.00
410100.0000	Private Cert - Room And Board	(446,483.00)			(446,483.00)
410900.0000	Private Cert - Contractual Adjustment	4,042.00			4,042.00
430100.0000	Medicaid Cert - Room And Board	(14,740,642.00)			(14,740,642.00)
430250.0000	Medicaid Cert - Pharmacy	(35,026.00)			(35,026.00)
430400.0000	Medicaid Cert - Physical Therapy	(155,355.00)			(155,355.00)
430450.0000	Medicaid Cert - Occupational Therapy	(115,350.00)			(115,350.00)
430500.0000	Medicaid Cert - Speech Therapy	(41,247.00)			(41,247.00)

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017
430900.0000	Medicaid Cert - Contractual Adjustment	468,283.00			468,283.00
460100.0000	Insurance Cert - Room And Board	(114,924.00)			(114,924.00)
460400.0000	Insurance Cert - Physical Therapy	(297.00)			(297.00)
460450.0000	Insurance Cert - Occupational Therapy	(301.00)			(301.00)
460500.0000	Insurance Cert - Speech Therapy	(186.00)			(186.00)
460900.0000	Insurance Cert - Contractual Adjustment	19,074.00			19,074.00
470100.0000	Hospice Cert - Room And Board	(52,256.00)			(52,256.00)
500400.0000	Medicare B - Physical Therapy	(190,471.00)			(190,471.00)
500450.0000	Medicare B - Occupational Therapy	(203,919.00)			(203,919.00)
500500.0000	Medicare B - Speech Therapy	(25,793.00)			(25,793.00)
500900.0000	Medicare B - Contractual Adjustment	80,863.00			80,863.00
599015.0000	Cable/TV/Phone	(1,651.00)			(1,651.00)
599016.0000	Antenna Income	(22,371.00)			(22,371.00)
599080.0000	Misc Income	(3,464.00)			(3,464.00)
599081.0000	Medical Records Income	(115.00)			(115.00)
599090.0000	Small Balance Adjustments	(33.00)			(33.00)
601000.0100	DIRECTOR OF NURSING	148,683.00			148,683.00
601000.0120	RN Supervisors	11,344.00			11,344.00
601000.0150	Assisstant Director Of Nursing	54,393.00			54,393.00
601000.0600	CLERICAL	54,133.00			54,133.00
601000.2900	Nursing Consultant	410,029.00		(410,029.00)	0.00
601000.6700	PURCHASED SERVICES	5,592.00		(4,455.00)	1,137.00
601000.7300	EQUIPMENT RENTAL	54,626.00			54,626.00
601000.8600	License Renewals	240.00			240.00
601000.8800	Transportation	503.00			503.00
601000.9100	OTHER DIRECT	18,735.00			18,735.00
602000.0300	RNS	993,467.00			993,467.00
602000.0400	LPNS	2,028,273.00			2,028,273.00
602000.0500	CNAS	3,190,908.00			3,190,908.00
602000.3400	NURSING AGENCY	94,833.00		(94,833.00)	0.00
605000.4900	MEDICAL SUPPLIES	65,133.00			65,133.00
720000.0000	CENTRAL SUPPLIES	26,750.00			26,750.00
720000.2500	Resident Medical Bills	2,603.00			2,603.00
720000.4900	MEDICAL SUPPLIES	107,587.00			107,587.00
720000.4910	OXYGEN	70,242.00			70,242.00
720000.5800	Non Medical Supplies	47,105.00			47,105.00
720000.7300	EQUIPMENT RENTAL	15,856.00			15,856.00
721000.6200	LABORATORY	29,490.00		150.00	29,640.00
724000.6200	RADIOLOGY	12,584.00			12,584.00
725000.4900	MEDICAL SUPPLIES	5,366.00			5,366.00
725000.7300	EQUIPMENT RENTAL	1,000.00			1,000.00
726000.0000	ACTIVITIES	1,669.00			1,669.00
726000.0100	DIRECTOR	35,891.00			35,891.00
726000.0700	ACTIVITY AIDES	67,691.00			67,691.00
726000.5900	SUPPLIES & MATERIALS	5,021.00			5,021.00
726000.6700	PURCHASED SERVICES	5,481.00			5,481.00
727000.0000	PHARMACY	4,238.00			4,238.00
727000.2900	PHARMACY CONSULTANT	31,721.00			31,721.00
727000.4400	PHARMACY	406,252.00			406,252.00
729000.2900	DENTIST	21,736.00		50.00	21,786.00
730540.0000	Bad Debt Expenses	4,384.00			4,384.00
733000.0100	REHAB DIRECTOR	75,982.00			75,982.00
733000.0200	PTA	62,065.00			62,065.00
733000.0700	PT AIDES	130,960.00			130,960.00
733000.2900	PT CONSULTANT	252,574.00			252,574.00
733000.5900	PT Supplies	36.00			36.00
733000.6760	PT Purchased Services	2,042.00			2,042.00
734000.0100	OCCUPATIONAL THERAPIST	164,630.00			164,630.00
734000.0200	COTA	162,315.00			162,315.00
735000.0100	SPEECH THERAPIST	61,356.00			61,356.00
738000.0100	SOCIAL SERV DIRECTOR	66,825.00			66,825.00
738000.0600	SOCIAL WORKER	59,517.00			59,517.00
739000.0600	CLERICAL	33,423.00			33,423.00
739000.5900	Supplies & Materials	186.00			186.00
742000.0000	PHYSICIAN SERVICES	3,200.00			3,200.00
742000.0100	MEDICAL DIRECTOR	60,850.00		(50.00)	60,800.00
821200.0000	DIETARY	23,590.00			23,590.00
821200.0100	DIETARY SUPERVISOR	10,249.00			10,249.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017
821200.0200	COOKS	176,568.00			176,568.00
821200.0210	DIETICIAN	36,913.00			36,913.00
821200.0700	DIETARY AIDES	456,994.00			456,994.00
821200.2900	DIETARY CONSULTANT	83,755.00			83,755.00
821200.5000	FOOD	306,796.00			306,796.00
821200.5100	DIETARY SUPPLEMENTS	70,013.00			70,013.00
821200.5900	SUPPLIES & MATERIALS	88,912.00			88,912.00
821200.6300	REPAIRS & MAINTENANCE	44,475.00			44,475.00
821200.6700	CONTRACTED SERVICES	17,350.00			17,350.00
821200.7300	EQUIPMENT RENTAL	138.00			138.00
821200.9100	OTHER DIRECT	(1,495.00)		1,495.00	0.00
822000.0000	MAINTENANCE	28,370.00			28,370.00
822000.0100	MAINTENANCE DIRECTOR	35,478.00			35,478.00
822000.0700	WORKERS	85,745.00			85,745.00
822000.5900	SUPPLIES & MATERIALS	150,586.00			150,586.00
822000.6300	REPAIRS & MAINTENANCE	44,393.00			44,393.00
822000.6700	CONTRACTED SERVICES	71,806.00			71,806.00
822000.6800	ELEVATOR MAINTENANCE	2,508.00			2,508.00
822000.6900	DEPRECIATION MME	64,030.00			64,030.00
822000.6910	DEPR NON MOVABLE	45,423.00			45,423.00
822000.7300	RENT OF BUILDING	492,036.00		(156,574.00)	335,462.00
822000.7400	ELECTRIC	299,645.00			299,645.00
822000.7500	GAS	68,437.00			68,437.00
822000.7600	WATER & SEWER	90,027.00			90,027.00
822000.7700	FUEL OIL #2	1,351.00			1,351.00
824000.0000	HOUSEKEEPING	1,583.00			1,583.00
824000.0100	DIRECTOR	43,041.00			43,041.00
824000.0700	HOUSEKEEPING AIDES	504,903.00			504,903.00
824000.5400	CLEANING SUPPLIES	48,982.00			48,982.00
824000.6700	Purchased Services	9,664.00			9,664.00
824000.6800	REFUSE REMOVAL	52,853.00			52,853.00
825000.0700	LAUNDRY AIDES	270,958.00			270,958.00
825000.5300	Linen & Bedding	950.00			950.00
825000.5900	SUPPLIES & MATERIALS	21,719.00			21,719.00
825000.6300	Repairs & Maintenance	3,651.00			3,651.00
826000.0700	Securiyt Guards	22,630.00			22,630.00
826000.6700	PURCHASED SERVICES	2,521.00			2,521.00
831000.0600	BOOKKEEPERS	391,742.00		(26,000.00)	365,742.00
831000.3000	ACCOUNTING FEES	203,366.00			203,366.00
831000.5500	OFFICE SUPPLIES	7,161.00			7,161.00
831000.6700	PURCHASED SERVICES	101,680.00			101,680.00
831000.7300	EQUIPMENT RENTAL	1,383.00			1,383.00
832100.0100	ADMISSIONS COORDINATOR	136,023.00			136,023.00
832100.5900	SUPPLIES & MATERIALS	4,231.00			4,231.00
832100.8800	TRAVEL	3,080.00			3,080.00
835100.0100	ADMINISTRATOR	156,768.00			156,768.00
835100.0500	HUMAN RESOURCES	97,643.00			97,643.00
835100.0600	CLERICAL	68,433.00			68,433.00
835100.2900	ADMIN CONSULTANTS	30,207.00			30,207.00
835100.3000	LEGAL FEES	115,006.00		(198.00)	114,808.00
835100.5500	OFFICE SUPPLIES	17,698.00			17,698.00
835100.5900	SUPPLIES & MATERIALS	4,489.00			4,489.00
835100.6700	PURCHASED SERVICES	50,399.00			50,399.00
835100.7300	EQUIPMENT RENTAL	31,113.00		(808.00)	30,305.00
835100.7310	AUTO RENTAL	13,923.00		(12,369.00)	1,554.00
835100.8100	GENERAL INSURANCE	178,585.00			178,585.00
835100.8200	PROPERTY INSURANCE	24,862.00			24,862.00
835100.8400	TELEPHONE	46,151.00		(14,402.00)	31,749.00
835100.8500	DUES & SUBSCRIPTIONS	39,290.00		(39,290.00)	0.00
835100.8700	Conference & Seminars	219.00		550.00	769.00
835100.8800	TRAVEL	35,676.00			35,676.00
835100.8900	ADVERTISING	66,021.00		(12,222.00)	53,799.00
835100.9100	Sales Tax	124,036.00			124,036.00
835100.9150	Entropy Tax	250.00		250.00	500.00
835100.9300	POSTAGE	10,909.00			10,909.00
835100.9400	BANK CHARGES	7,958.00			7,958.00
835100.9500	Licenses & Permits	1,380.00			1,380.00
835100.9600	CRIMINAL BACKGROUND	5,184.00			5,184.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017
835100.9800	OTHER DIRECT	1,493.00			1,493.00
835100.9900	CMS Fines & Penalties	71,854.00			71,854.00
840000.0000	Nursing Home User Fee	1,208,464.00			1,208,464.00
845200.0000	INTEREST ON CAPITAL DEBT	32,312.00			32,312.00
845400.0000	Interest - Construction Loan	21,593.00			21,593.00
846000.1600	FICA	745,023.00			745,023.00
846000.1700	FEDERAL UNEMPLOYMENT	22,474.00			22,474.00
846000.1710	STATE UNEMPLOYMENT	225,347.00			225,347.00
846000.1800	HEALTH INSURANCE	64,958.00			64,958.00
846000.2000	WORKERS COMP	1,010,033.00			1,010,033.00
846000.2200	DISABILITY INSURANCE	4,071.00			4,071.00
846000.2300	OTHER BENEFITS	18,378.00			18,378.00
846000.2400	UNION HEALTH AND WELFARE	1,438,653.00			1,438,653.00
846000.2430	UNION TRAINING FUND	68,702.00			68,702.00
846000.2450	UNION PENSION FUND	567,245.00			567,245.00
846000.3000	Employee Meals	1,080.00			1,080.00
Marcum 101	Advertising-Help Wanted	0.00		12,222.00	12,222.00
Marcum 102	Owner Salary	0.00		26,000.00	26,000.00
Marcum 103	Nursing Agency - RNs	0.00		25,858.00	25,858.00
Marcum 104	Nursing Agency - LPNs	0.00		43,565.00	43,565.00
Marcum 105	Nursing Agency - CNAs	0.00		25,410.00	25,410.00
Marcum 106	Cell Phones	0.00		5,184.00	5,184.00
Marcum 107	Cable TV	0.00		9,218.00	9,218.00
Marcum 108	Refund	0.00		(1,495.00)	(1,495.00)
Marcum 109	Medical Waste	0.00		850.00	850.00
Marcum 110	Admission Referral (Allscripts)	0.00		3,682.00	3,682.00
Marcum 111	Preventative Services	0.00		769.00	769.00
Marcum 112	Auto Leases	0.00		12,369.00	12,369.00
Marcum 113	Equipment Leases	0.00		808.00	808.00
Marcum 114	RN Nurse Consultants	0.00		162,088.00	162,088.00
Marcum 115	Independent Nurse Consultant	0.00		108,770.00	108,770.00
Marcum 116	MDS Consultant	0.00		18,128.00	18,128.00
Marcum 117	Infection Control Nurse Consultant	0.00		25,695.00	25,695.00
Marcum 118	ADON Nurse Consultant	0.00		720.00	720.00
Marcum 119	RN Staffing - Medfirst Staffing	0.00		94,628.00	94,628.00
Marcum 120	Dues	0.00		14,427.00	14,427.00
Marcum 121	Subscriptions	0.00		240.00	240.00
Marcum 122	Software Lic. & Expense	0.00		19,748.00	19,748.00
Marcum 123	Unemployment Consulting	0.00		2,310.00	2,310.00
Marcum 124	Medicare Eligibility Software	0.00		200.00	200.00
Marcum 125	Facility Licensing Expense	0.00		267.00	267.00
Marcum 126	401k Fees	0.00		500.00	500.00
Marcum 127	Real Estate Taxes	0.00		156,574.00	156,574.00
Total		0.00		0.00	0.00
Net (Income) Loss		650,334.00		0.00	650,334.00

Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE 9/30/2017	FINAL 9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [1]	Operators/Owners				
Marcum 102	Owner Salary	0.00		26,000.00	26,000.00
			AJE - 2	26,000.00	
Subtotal [1]	Operators/Owners	<u>0.00</u>		<u>26,000.00</u>	<u>26,000.00</u>
Subgroup : [2]	Administrators				
835100.0100	ADMINISTRATOR	156,768.00		0.00	156,768.00
Subtotal [2]	Administrators	<u>156,768.00</u>		<u>0.00</u>	<u>156,768.00</u>
Subgroup : [4]	Other Administrative Salaries				
601000.0600	CLERICAL	54,133.00		0.00	54,133.00
739000.0600	CLERICAL	33,423.00		0.00	33,423.00
831000.0600	BOOKKEEPERS	391,742.00		(26,000.00)	365,742.00
			AJE - 2	(26,000.00)	
835100.0500	HUMAN RESOURCES	97,643.00		0.00	97,643.00
835100.0600	CLERICAL	68,433.00		0.00	68,433.00
Subtotal [4]	Other Administrative Salaries	<u>645,374.00</u>		<u>(26,000.00)</u>	<u>619,374.00</u>
Subgroup : [5A]	Head Dietitian				
821200.0000	DIETARY	23,590.00		0.00	23,590.00
821200.0210	DIETICIAN	36,913.00		0.00	36,913.00
Subtotal [5A]	Head Dietitian	<u>60,503.00</u>		<u>0.00</u>	<u>60,503.00</u>
Subgroup : [5B]	Food Service Supervisor				
821200.0100	DIETARY SUPERVISOR	10,249.00		0.00	10,249.00
Subtotal [5B]	Food Service Supervisor	<u>10,249.00</u>		<u>0.00</u>	<u>10,249.00</u>
Subgroup : [5C]	Dietary Workers				
821200.0200	COOKS	176,568.00		0.00	176,568.00
821200.0700	DIETARY AIDES	456,994.00		0.00	456,994.00
Subtotal [5C]	Dietary Workers	<u>633,562.00</u>		<u>0.00</u>	<u>633,562.00</u>
Subgroup : [6A]	Head Housekeeper				
824000.0000	HOUSEKEEPING	1,583.00		0.00	1,583.00
824000.0100	DIRECTOR	43,041.00		0.00	43,041.00
Subtotal [6A]	Head Housekeeper	<u>44,624.00</u>		<u>0.00</u>	<u>44,624.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
824000.0700	HOUSEKEEPING AIDES	504,903.00		0.00	504,903.00
Subtotal [6B]	Other Housekeeping Workers	<u>504,903.00</u>		<u>0.00</u>	<u>504,903.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
822000.0100	MAINTENANCE DIRECTOR	35,478.00		0.00	35,478.00
Subtotal [7A]	Engineer or Chief of Maintenance	<u>35,478.00</u>		<u>0.00</u>	<u>35,478.00</u>
Subgroup : [7B]	Other Maintenance Workers				
822000.0000	MAINTENANCE	28,370.00		0.00	28,370.00
822000.0700	WORKERS	85,745.00		0.00	85,745.00
Subtotal [7B]	Other Maintenance Workers	<u>114,115.00</u>		<u>0.00</u>	<u>114,115.00</u>
Subgroup : [8B]	Other Laundry Workers				
825000.0700	LAUNDRY AIDES	270,958.00		0.00	270,958.00
Subtotal [8B]	Other Laundry Workers	<u>270,958.00</u>		<u>0.00</u>	<u>270,958.00</u>
Subgroup : [10]	Protective Services				
826000.0700	Security Guards	22,630.00		0.00	22,630.00
Subtotal [10]	Protective Services	<u>22,630.00</u>		<u>0.00</u>	<u>22,630.00</u>

Subgroup : [12A]	Director of Nurses/Assistant Director			
601000.0100	DIRECTOR OF NURSING	148,683.00	0.00	148,683.00
601000.0150	Assistant Director Of Nursing	54,393.00	0.00	54,393.00
Subtotal [12A]	Director of Nurses/Assistant Director	203,076.00	0.00	203,076.00
Subgroup : [12B1]	RNs - Direct Care			
601000.0120	RN Supervisors	11,344.00	0.00	11,344.00
602000.0300	RNS	993,467.00	0.00	993,467.00
Subtotal [12B1]	RNs - Direct Care	1,004,811.00	0.00	1,004,811.00
Subgroup : [12C1]	LPNs - Direct Care			
602000.0400	LPNS	2,028,273.00	0.00	2,028,273.00
Subtotal [12C1]	LPNs - Direct Care	2,028,273.00	0.00	2,028,273.00
Subgroup : [12D]	Aides and Attendants			
602000.0500	CNAS	3,190,908.00	0.00	3,190,908.00
Subtotal [12D]	Aides and Attendants	3,190,908.00	0.00	3,190,908.00
Subgroup : [12E]	Physical Therapists			
733000.0100	REHAB DIRECTOR	75,982.00	0.00	75,982.00
733000.0200	PTA	62,065.00	0.00	62,065.00
733000.0700	PT AIDES	130,960.00	0.00	130,960.00
Subtotal [12E]	Physical Therapists	269,007.00	0.00	269,007.00
Subgroup : [12F]	Speech Therapists			
735000.0100	SPEECH THERAPIST	61,356.00	0.00	61,356.00
Subtotal [12F]	Speech Therapists	61,356.00	0.00	61,356.00
Subgroup : [12G]	Occupational Therapists			
734000.0100	OCCUPATIONAL THERAPIST	164,630.00	0.00	164,630.00
734000.0200	COTA	162,315.00	0.00	162,315.00
Subtotal [12G]	Occupational Therapists	326,945.00	0.00	326,945.00
Subgroup : [12H]	Recreation Workers			
726000.0000	ACTIVITIES	1,669.00	0.00	1,669.00
726000.0100	DIRECTOR	35,891.00	0.00	35,891.00
726000.0700	ACTIVITY AIDES	67,691.00	0.00	67,691.00
Subtotal [12H]	Recreation Workers	105,251.00	0.00	105,251.00
Subgroup : [12M]	Social Workers/Case Management			
738000.0100	SOCIAL SERV DIRECTOR	66,825.00	0.00	66,825.00
738000.0600	SOCIAL WORKER	59,517.00	0.00	59,517.00
832100.0100	ADMISSIONS COORDINATOR	136,023.00	0.00	136,023.00
Subtotal [12M]	Social Workers/Case Management	262,365.00	0.00	262,365.00
Total [10-A]	Salaries and Wages	9,951,156.00	0.00	9,951,156.00
Group : [13-B]	Professional Fees			
Subgroup : [1]	Dietitian			
821200.2900	DIETARY CONSULTANT	83,755.00	0.00	83,755.00
Subtotal [1]	Dietitian	83,755.00	0.00	83,755.00
Subgroup : [2]	Dentist			
729000.2900	DENTIST	21,736.00	50.00	21,786.00
			AJE - 3	
			50.00	
Subtotal [2]	Dentist	21,736.00	50.00	21,786.00
Subgroup : [3]	Pharmacist			
727000.2900	PHARMACY CONSULTANT	31,721.00	0.00	31,721.00
Subtotal [3]	Pharmacist	31,721.00	0.00	31,721.00
Subgroup : [5A]	PT - Resident Care			
733000.2900	PT CONSULTANT	252,574.00	0.00	252,574.00
733000.6760	PT Purchased Services	2,042.00	0.00	2,042.00
Subtotal [5A]	PT - Resident Care	254,616.00	0.00	254,616.00
Subgroup : [8A]	Medical Director			

742000.0100	MEDICAL DIRECTOR	60,850.00	(50.00)	60,800.00
			(50.00)	
Subtotal [8A]	Medical Director	60,850.00	(50.00)	60,800.00
Subgroup : [11A1]	RN's - Direct Care			
602000.3400	NURSING AGENCY	94,833.00	(94,833.00)	0.00
Marcum 103	Nursing Agency - RNs	0.00	25,858.00	25,858.00
Marcum 119	RN Staffing - Medfirst Staffing	0.00	25,858.00	94,628.00
			94,628.00	
Subtotal [11A1]	RN's - Direct Care	94,833.00	25,653.00	120,486.00
Subgroup : [11A2]	RN's - Administrative			
Marcum 114	RN Nurse Consultants	0.00	162,088.00	162,088.00
Marcum 116	MDS Consultant	0.00	162,088.00	18,128.00
Marcum 117	Infection Control Nurse Consultant	0.00	18,128.00	25,695.00
Marcum 118	ADON Nurse Consultant	0.00	25,695.00	720.00
			720.00	720.00
Subtotal [11A2]	RN's - Administrative	0.00	206,631.00	206,631.00
Subgroup : [11B1]	LPN's - Direct Care			
Marcum 104	Nursing Agency - LPNs	0.00	43,565.00	43,565.00
Subtotal [11B1]	LPN's - Direct Care	0.00	43,565.00	43,565.00
Subgroup : [11C]	Aides			
Marcum 105	Nursing Agency - CNAs	0.00	25,410.00	25,410.00
Subtotal [11C]	Aides	0.00	25,410.00	25,410.00
Subgroup : [12]	Other			
601000.2900	Nursing Consultant	410,029.00	(410,029.00)	0.00
742000.0000	PHYSICIAN SERVICES	3,200.00	(410,029.00)	3,200.00
Marcum 115	Independent Nurse Consultant	0.00	108,770.00	108,770.00
Subtotal [12]	Other	413,229.00	(301,259.00)	111,970.00
Total [13-B]	Professional Fees	960,740.00	0.00	960,740.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
846000.2000	WORKERS COMP	1,010,033.00	0.00	1,010,033.00
Subtotal [1A1]	Workmen's Compensation	1,010,033.00	0.00	1,010,033.00
Subgroup : [1A2]	Disability Insurance			
846000.2200	DISABILITY INSURANCE	4,071.00	0.00	4,071.00
Subtotal [1A2]	Disability Insurance	4,071.00	0.00	4,071.00
Subgroup : [1A3]	Unemployment Insurance			
846000.1700	FEDERAL UNEMPLOYMENT	22,474.00	0.00	22,474.00
846000.1710	STATE UNEMPLOYMENT	225,347.00	0.00	225,347.00
Subtotal [1A3]	Unemployment Insurance	247,821.00	0.00	247,821.00
Subgroup : [1A4]	Social Security (FICA)			
846000.1600	FICA	745,023.00	0.00	745,023.00
Subtotal [1A4]	Social Security (FICA)	745,023.00	0.00	745,023.00
Subgroup : [1A5]	Health Insurance			
846000.1800	HEALTH INSURANCE	64,958.00	0.00	64,958.00
846000.2400	UNION HEALTH AND WELFARE	1,438,653.00	0.00	1,438,653.00
Subtotal [1A5]	Health Insurance	1,503,611.00	0.00	1,503,611.00

Subgroup : [1A7]	Pensions			
846000.2450	UNION PENSION FUND	567,245.00	0.00	567,245.00
Subtotal [1A7]	Pensions	567,245.00	0.00	567,245.00
Subgroup : [1A9]	Other Employee Benefits			
846000.2300	OTHER BENEFITS	18,378.00	0.00	18,378.00
846000.2430	UNION TRAINING FUND	68,702.00	0.00	68,702.00
Marcum 126	401k Fees	0.00	500.00	500.00
			AJE - 10 500.00	
Subtotal [1A9]	Other Employee Benefits	87,080.00	500.00	87,580.00
Subgroup : [1C]	Bad Debts			
730540.0000	Bad Debt Expenses	4,384.00	0.00	4,384.00
Subtotal [1C]	Bad Debts	4,384.00	0.00	4,384.00
Subgroup : [1D]	Accounting and Auditing			
831000.3000	ACCOUNTING FEES	203,366.00	0.00	203,366.00
Subtotal [1D]	Accounting and Auditing	203,366.00	0.00	203,366.00
Subgroup : [1E]	Legal			
835100.3000	LEGAL FEES	115,006.00	(198.00)	114,808.00
			AJE - 11 (198.00)	
Subtotal [1E]	Legal	115,006.00	(198.00)	114,808.00
Subgroup : [1G]	Office Supplies			
739000.5900	Supplies & Materials	186.00	0.00	186.00
831000.5500	OFFICE SUPPLIES	7,161.00	0.00	7,161.00
831000.7300	EQUIPMENT RENTAL	1,383.00	0.00	1,383.00
832100.5900	SUPPLIES & MATERIALS	4,231.00	0.00	4,231.00
835100.5500	OFFICE SUPPLIES	17,698.00	0.00	17,698.00
835100.5900	SUPPLIES & MATERIALS	4,489.00	0.00	4,489.00
835100.7300	EQUIPMENT RENTAL	31,113.00	(808.00)	30,305.00
			AJE - 9 (808.00)	
Subtotal [1G]	Office Supplies	66,261.00	(808.00)	65,453.00
Subgroup : [1H1]	Telephone and Telegraph			
835100.8400	TELEPHONE	46,151.00	(14,402.00)	31,749.00
			AJE - 5 (14,402.00)	
Subtotal [1H1]	Telephone and Telegraph	46,151.00	(14,402.00)	31,749.00
Subgroup : [1H2]	Cellular Phones and Beepers			
Marcum 106	Cell Phones	0.00	5,184.00	5,184.00
			AJE - 5 5,184.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00	5,184.00	5,184.00
Subgroup : [1J]	Corporation Business Taxes			
835100.9150	Entity Tax	250.00	250.00	500.00
			AJE - 10 250.00	
Subtotal [1J]	Corporation Business Taxes	250.00	250.00	500.00
Subgroup : [1K2]	Other			
835100.9100	Sales Tax	124,036.00	0.00	124,036.00
Subtotal [1K2]	Other	124,036.00	0.00	124,036.00
Subgroup : [1K3]	Resident Day User Fee			
840000.0000	Nursing Home User Fee	1,208,464.00	0.00	1,208,464.00
Subtotal [1K3]	Resident Day User Fee	1,208,464.00	0.00	1,208,464.00
Total [15]	Expenditures Other than Salaries	5,932,802.00	(9,474.00)	5,923,328.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4]	Employee Travel			
832100.8800	TRAVEL	3,080.00	0.00	3,080.00
835100.8800	TRAVEL	35,676.00	0.00	35,676.00
Subtotal [4]	Employee Travel	38,756.00	0.00	38,756.00
Subgroup : [5]	Education Expense			

835100.8700	Conference & Seminars	219.00		550.00	769.00
Subtotal [5]	Education Expense	219.00	AJE - 10	550.00	769.00
Subgroup : [6]	Automobile Expense				
835100.7310	AUTO RENTAL	13,923.00		(12,369.00)	1,554.00
Subtotal [6]	Automobile Expense	13,923.00	AJE - 8	(12,369.00)	1,554.00
Subgroup : [M1]	Advertising Help Wanted				
Marcum 101	Advertising-Help Wanted	0.00		12,222.00	12,222.00
Subtotal [M1]	Advertising Help Wanted	0.00	AJE - 1	12,222.00	12,222.00
Subgroup : [M3]	Advertising Other				
835100.8900	ADVERTISING	66,021.00		(12,222.00)	53,799.00
Subtotal [M3]	Advertising Other	66,021.00	AJE - 1	(12,222.00)	53,799.00
Subgroup : [M7]	Postage				
835100.9300	POSTAGE	10,909.00		0.00	10,909.00
Subtotal [M7]	Postage	10,909.00		0.00	10,909.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
835100.8500	DUES & SUBSCRIPTIONS	39,290.00		(39,290.00)	0.00
Marcum 120	Dues	0.00	AJE - 10	(39,290.00)	14,427.00
Subtotal [M8]	Dues and Membership Fees to Profesi	39,290.00	AJE - 10	14,427.00	14,427.00
Subgroup : [M9]	Subscriptions				
Marcum 121	Subscriptions	0.00		240.00	240.00
Subtotal [M9]	Subscriptions	0.00	AJE - 10	240.00	240.00
Subgroup : [M11]	Services Provided by Contract				
720000.7300	EQUIPMENT RENTAL	15,856.00		0.00	15,856.00
826000.6700	PURCHASED SERVICES	2,521.00		0.00	2,521.00
831000.6700	PURCHASED SERVICES	101,680.00		0.00	101,680.00
835100.2900	ADMIN CONSULTANTS	30,207.00		0.00	30,207.00
835100.6700	PURCHASED SERVICES	50,399.00		0.00	50,399.00
Marcum 110	Admission Referral (Allscripts)	0.00		3,682.00	3,682.00
Marcum 122	Software Lic. & Expense	0.00	AJE - 7	2,836.00	19,748.00
Marcum 123	Unemployment Consulting	0.00	AJE - 10	846.00	19,748.00
Marcum 124	Medicare Eligibility Software	0.00	AJE - 10	19,748.00	2,310.00
Marcum 125	Facility Licensing Expense	0.00	AJE - 10	2,310.00	200.00
Subtotal [M11]	Services Provided by Contract	200,663.00	AJE - 10	200.00	267.00
			AJE - 11	69.00	198.00
				26,207.00	226,870.00
Subgroup : [M13]	Other				
601000.8600	License Renewals	240.00		0.00	240.00
835100.9400	BANK CHARGES	7,958.00		0.00	7,958.00
835100.9500	Licenses & Permits	1,380.00		0.00	1,380.00
835100.9600	CRIMINAL BACKGROUND	5,184.00		0.00	5,184.00
835100.9800	OTHER DIRECT	1,493.00		0.00	1,493.00
835100.9900	CMS Fines & Penalties	71,854.00		0.00	71,854.00
846000.3000	Employee Meals	1,080.00		0.00	1,080.00
Subtotal [M13]	Other	89,189.00		0.00	89,189.00
Total [16]	Expenditures Other than Salaries (con	458,970.00		(10,235.00)	448,735.00

Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
821200.5000	FOOD	306,796.00	0.00	306,796.00
821200.5100	DIETARY SUPPLEMENTS	70,013.00	0.00	70,013.00
Subtotal [2A1]	Raw Food	376,809.00	0.00	376,809.00
Subgroup : [2A2]	Non-Food Supplies			
821200.5900	SUPPLIES & MATERIALS	88,912.00	0.00	88,912.00
Subtotal [2A2]	Non-Food Supplies	88,912.00	0.00	88,912.00
Subgroup : [2A3]	Other			
821200.9100	OTHER DIRECT	(1,495.00)	1,495.00	0.00
			AJE - 6	
			1,495.00	
Subtotal [2A3]	Other	(1,495.00)	1,495.00	0.00
Subgroup : [2B]	Purchased Services			
821200.6700	CONTRACTED SERVICES	17,350.00	0.00	17,350.00
Subtotal [2B]	Purchased Services	17,350.00	0.00	17,350.00
Subgroup : [2D]	Other			
821200.7300	EQUIPMENT RENTAL	138.00	0.00	138.00
Subtotal [2D]	Other	138.00	0.00	138.00
Total [18]	Dietary Basis for Allocation of Costs	481,714.00	1,495.00	483,209.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..			
825000.5300	Linen & Bedding	950.00	0.00	950.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	950.00	0.00	950.00
Subgroup : [3D]	Other			
825000.5900	SUPPLIES & MATERIALS	21,719.00	0.00	21,719.00
Subtotal [3D]	Other	21,719.00	0.00	21,719.00
Total [19]	Laundry-Basis for Allocation of Costs	22,669.00	0.00	22,669.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
824000.5400	CLEANING SUPPLIES	48,982.00	0.00	48,982.00
Subtotal [4A1]	In-House Care Supplies	48,982.00	0.00	48,982.00
Subgroup : [4B]	Purchased Services			
824000.6700	Purchased Services	9,664.00	0.00	9,664.00
Subtotal [4B]	Purchased Services	9,664.00	0.00	9,664.00
Subgroup : [4D]	Other			
824000.6800	REFUSE REMOVAL	52,853.00	0.00	52,853.00
Subtotal [4D]	Other	52,853.00	0.00	52,853.00
Subgroup : [5A2]	Purchased from			
727000.0000	PHARMACY	4,238.00	0.00	4,238.00
727000.4400	PHARMACY	406,252.00	0.00	406,252.00
Subtotal [5A2]	Purchased from	410,490.00	0.00	410,490.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
605000.4900	MEDICAL SUPPLIES	65,133.00	0.00	65,133.00
720000.0000	CENTRAL SUPPLIES	26,750.00	0.00	26,750.00
720000.4900	MEDICAL SUPPLIES	107,587.00	0.00	107,587.00
725000.4900	MEDICAL SUPPLIES	5,366.00	0.00	5,366.00
Subtotal [5C]	Medical and Therapeutic Supplies	204,836.00	0.00	204,836.00
Subgroup : [5D]	Ambulance/Limousine			
601000.8800	Transportation	503.00	0.00	503.00
Subtotal [5D]	Ambulance/Limousine	503.00	0.00	503.00
Subgroup : [5E2]	Oxygen - Other			
720000.4910	OXYGEN	70,242.00	0.00	70,242.00

Subtotal [5E2]	Oxygen - Other	<u>70,242.00</u>	<u>0.00</u>	<u>70,242.00</u>
Subgroup : [5F]	X-Rays and related radiological			
724000.6200	RADIOLOGY	12,584.00	0.00	12,584.00
Subtotal [5F]	X-Rays and related radiological	<u>12,584.00</u>	<u>0.00</u>	<u>12,584.00</u>
Subgroup : [5H]	Laboratory			
721000.6200	LABORATORY	29,490.00	150.00	29,640.00
			AJE - 10 150.00	
Subtotal [5H]	Laboratory	<u>29,490.00</u>	<u>150.00</u>	<u>29,640.00</u>
Subgroup : [5I]	Recreation			
726000.5900	SUPPLIES & MATERIALS	5,021.00	0.00	5,021.00
726000.6700	PURCHASED SERVICES	5,481.00	0.00	5,481.00
Marcum 107	Cable TV	0.00	9,218.00	9,218.00
			AJE - 5 9,218.00	
Subtotal [5I]	Recreation	<u>10,502.00</u>	<u>9,218.00</u>	<u>19,720.00</u>
Subgroup : [5J]	Other			
601000.6700	PURCHASED SERVICES	5,592.00	(4,455.00)	1,137.00
			AJE - 7 (4,455.00)	
601000.7300	EQUIPMENT RENTAL	54,626.00	0.00	54,626.00
601000.9100	OTHER DIRECT	18,735.00	0.00	18,735.00
720000.2500	Resident Medical Bills	2,603.00	0.00	2,603.00
720000.5800	Non Medical Supplies	47,105.00	0.00	47,105.00
725000.7300	EQUIPMENT RENTAL	1,000.00	0.00	1,000.00
733000.5900	PT Supplies	36.00	0.00	36.00
Marcum 109	Medical Waste	0.00	850.00	850.00
			AJE - 7 850.00	
Marcum 111	Preventative Services	0.00	769.00	769.00
			AJE - 7 769.00	
Subtotal [5J]	Other	<u>129,697.00</u>	<u>(2,836.00)</u>	<u>126,861.00</u>
Total [20]	Housekeeping and Resident Care Bas	<u>979,843.00</u>	<u>6,532.00</u>	<u>986,375.00</u>
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
821200.6300	REPAIRS & MAINTENANCE	44,475.00	0.00	44,475.00
822000.6300	REPAIRS & MAINTENANCE	44,393.00	0.00	44,393.00
825000.6300	Repairs & Maintenance	3,651.00	0.00	3,651.00
Subtotal [6A]	Repairs and Maintenance	<u>92,519.00</u>	<u>0.00</u>	<u>92,519.00</u>
Subgroup : [6B]	Heat			
822000.7500	GAS	68,437.00	0.00	68,437.00
822000.7700	FUEL OIL #2	1,351.00	0.00	1,351.00
Subtotal [6B]	Heat	<u>69,788.00</u>	<u>0.00</u>	<u>69,788.00</u>
Subgroup : [6C]	Light & Power			
822000.7400	ELECTRIC	299,645.00	0.00	299,645.00
Subtotal [6C]	Light & Power	<u>299,645.00</u>	<u>0.00</u>	<u>299,645.00</u>
Subgroup : [6D]	Water			
822000.7600	WATER & SEWER	90,027.00	0.00	90,027.00
Subtotal [6D]	Water	<u>90,027.00</u>	<u>0.00</u>	<u>90,027.00</u>
Subgroup : [6E]	Equipment Lease			
Marcum 112	Auto Leases	0.00	12,369.00	12,369.00
			AJE - 8 5,265.00	
			AJE - 8 4,616.00	
			AJE - 8 2,488.00	
Marcum 113	Equipment Leases	0.00	808.00	808.00
			AJE - 9 808.00	
Subtotal [6E]	Equipment Lease	<u>0.00</u>	<u>13,177.00</u>	<u>13,177.00</u>
Subgroup : [6F]	Other			
822000.5900	SUPPLIES & MATERIALS	150,586.00	0.00	150,586.00
822000.6700	CONTRACTED SERVICES	71,806.00	0.00	71,806.00

822000.6800	ELEVATOR MAINTENANCE	2,508.00	0.00	2,508.00
Subtotal [6F]	Other	224,900.00	0.00	224,900.00
Subgroup : [7C]	Non-movable Equipment			
822000.6900	DEPRECIATION MME	64,030.00	0.00	64,030.00
822000.6910	DEPR NON MOVABLE	45,423.00	0.00	45,423.00
Subtotal [7C]	Non-movable Equipment	109,453.00	0.00	109,453.00
Subgroup : [9]	Rental Payments			
822000.7300	RENT OF BUILDING	492,036.00	(156,574.00)	335,462.00
			AJE - 12 (156,574.00)	
Subtotal [9]	Rental Payments	492,036.00	(156,574.00)	335,462.00
Subgroup : [10B]	Real estate taxes paid by lessor			
Marcum 127	Real Estate Taxes	0.00	156,574.00	156,574.00
			AJE - 12 156,574.00	
Subtotal [10B]	Real estate taxes paid by lessor	0.00	156,574.00	156,574.00
Total [22]	Maintenance and Property	1,378,368.00	13,177.00	1,391,545.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
845200.0000	INTEREST ON CAPITAL DEBT	32,312.00	0.00	32,312.00
845400.0000	Interest - Construction Loan	21,593.00	0.00	21,593.00
Subtotal [12D]	Other Interest Expense	53,905.00	0.00	53,905.00
Subgroup : [14A]	Insurance on Property			
835100.8200	PROPERTY INSURANCE	24,862.00	0.00	24,862.00
Subtotal [14A]	Insurance on Property	24,862.00	0.00	24,862.00
Subgroup : [14C3]	Other			
835100.8100	GENERAL INSURANCE	178,585.00	0.00	178,585.00
Subtotal [14C3]	Other	178,585.00	0.00	178,585.00
Total [27]	Interest and Insurance	257,352.00	0.00	257,352.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
430100.0000	Medicaid Cert - Room And Board	(14,740,642.00)	0.00	(14,740,642.00)
Subtotal [1A]	Medicaid Residents (CT only)	(14,740,642.00)	0.00	(14,740,642.00)
Subgroup : [1B]	Medicaid room and board contractual allowance			
430900.0000	Medicaid Cert - Contractual Adjustment	468,283.00	0.00	468,283.00
Subtotal [1B]	Medicaid room and board contractual	468,283.00	0.00	468,283.00
Subgroup : [3A]	Medicare Residents (All inclusive)			
400100.0000	Medicare A - Room And Board	(5,961,424.00)	0.00	(5,961,424.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(5,961,424.00)	0.00	(5,961,424.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
400900.0000	Medicare A - Contractual Adjustment	3,233,879.00	0.00	3,233,879.00
400999.0010	Medicare Sequester 2%	82,876.00	0.00	82,876.00
Subtotal [3B]	Medicare room and board contractual	3,316,755.00	0.00	3,316,755.00
Subgroup : [4A]	Private-pay residents and other			
410100.0000	Private Cert - Room And Board	(446,483.00)	0.00	(446,483.00)
460100.0000	Insurance Cert - Room And Board	(114,924.00)	0.00	(114,924.00)
470100.0000	Hospice Cert - Room And Board	(52,256.00)	0.00	(52,256.00)
Subtotal [4A]	Private-pay residents and other	(613,663.00)	0.00	(613,663.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
410900.0000	Private Cert - Contractual Adjustment	4,042.00	0.00	4,042.00
460900.0000	Insurance Cert - Contractual Adjustment	19,074.00	0.00	19,074.00
Subtotal [4B]	Private-pay room and board contractu	23,116.00	0.00	23,116.00
Subgroup : [5A]	Prescription Drugs - Medicare			
400250.0000	Medicare A - Pharmacy	(158,809.00)	0.00	(158,809.00)

Subtotal [5A]	Prescription Drugs - Medicare	<u>(158,809.00)</u>	<u>0.00</u>	<u>(158,809.00)</u>
Subgroup : [5C]	Prescription Drugs - Non-medicare			
430250.0000	Medicaid Cert - Pharmacy	(35,026.00)	0.00	(35,026.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	<u>(35,026.00)</u>	<u>0.00</u>	<u>(35,026.00)</u>
Subgroup : [7A]	Physical Therapy - Medicare			
400400.0000	Medicare A - Physical Therapy	(610,786.00)	0.00	(610,786.00)
500400.0000	Medicare B - Physical Therapy	(190,471.00)	0.00	(190,471.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(801,257.00)</u>	<u>0.00</u>	<u>(801,257.00)</u>
Subgroup : [7C]	Physical Therapy - Non-medicare			
430400.0000	Medicaid Cert - Physical Therapy	(155,355.00)	0.00	(155,355.00)
460400.0000	Insurance Cert - Physical Therapy	(297.00)	0.00	(297.00)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(155,652.00)</u>	<u>0.00</u>	<u>(155,652.00)</u>
Subgroup : [8A]	Speech Therapy - Medicare			
400500.0000	Medicare A - Speech Therapy	(97,324.00)	0.00	(97,324.00)
500500.0000	Medicare B - Speech Therapy	(25,793.00)	0.00	(25,793.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>(123,117.00)</u>	<u>0.00</u>	<u>(123,117.00)</u>
Subgroup : [8C]	Speech Therapy - Non-medicare			
430500.0000	Medicaid Cert - Speech Therapy	(41,247.00)	0.00	(41,247.00)
460500.0000	Insurance Cert - Speech Therapy	(186.00)	0.00	(186.00)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(41,433.00)</u>	<u>0.00</u>	<u>(41,433.00)</u>
Subgroup : [9A]	Occupational Therapy - Medicare			
400450.0000	Medicare A - Occupational Therapy	(666,130.00)	0.00	(666,130.00)
500450.0000	Medicare B - Occupational Therapy	(203,919.00)	0.00	(203,919.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(870,049.00)</u>	<u>0.00</u>	<u>(870,049.00)</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare			
430450.0000	Medicaid Cert - Occupational Therapy	(115,350.00)	0.00	(115,350.00)
460450.0000	Insurance Cert - Occupational Therapy	(301.00)	0.00	(301.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(115,651.00)</u>	<u>0.00</u>	<u>(115,651.00)</u>
Subgroup : [10A]	Other - Medicare			
400700.0000	Medicare A - X-Ray	(5,335.00)	0.00	(5,335.00)
400850.0000	Medicare A - Lab	(12,605.00)	0.00	(12,605.00)
500900.0000	Medicare B - Contractual Adjustment	80,863.00	0.00	80,863.00
Subtotal [10A]	Other - Medicare	<u>62,923.00</u>	<u>0.00</u>	<u>62,923.00</u>
Subgroup : [14]	Rental of Televisions and Cable Services			
599015.0000	Cable/TV/Phone	(1,651.00)	0.00	(1,651.00)
Subtotal [14]	Rental of Televisions and Cable Serv	<u>(1,651.00)</u>	<u>0.00</u>	<u>(1,651.00)</u>
Subgroup : [18]	Other Revenue			
599016.0000	Antenna Income	(22,371.00)	0.00	(22,371.00)
599080.0000	Misc Income	(3,464.00)	0.00	(3,464.00)
599081.0000	Medical Records Income	(115.00)	0.00	(115.00)
599090.0000	Small Balance Adjustments	(33.00)	0.00	(33.00)
Marcum 108	Refund	0.00	(1,495.00)	(1,495.00)
Subtotal [18]	Other Revenue	<u>(25,983.00)</u>	<u>(1,495.00)</u>	<u>(27,478.00)</u>
Total [30]	Statement of Revenue	<u>(19,773,280.00)</u>	<u>(1,495.00)</u>	<u>(19,774,775.00)</u>
Group : [31]	Balance Sheet Accounts			
Subgroup : None				
100050.0000	Cash - M&T Account	50,703.00	0.00	50,703.00
100100.0000	Cash -Chase Operating	(795,709.00)	0.00	(795,709.00)
100150.0000	Cash - Chase Payroll	54,716.00	0.00	54,716.00
100200.0000	Cash - Petty	1,009.00	0.00	1,009.00
100900.0000	Cash - Resident Trust SAVINGS	60,505.00	0.00	60,505.00
100910.0000	CASH - RESIDENT TRUST CHECKING	1,562.00	0.00	1,562.00
111000.0000	A/R - Private	63,952.00	0.00	63,952.00
112000.0000	A/R - Medicaid	1,716,148.00	0.00	1,716,148.00

AJE - 6

113000.0000	A/R - Medicare Part A	329,666.00	0.00	329,666.00
114000.0000	A/R - Medicare Part B	29,173.00	0.00	29,173.00
115000.0000	A/R - Co-Insurance	10,615.00	0.00	10,615.00
116000.0000	A/R - Co-Insurance Part B	297.00	0.00	297.00
118000.0000	A/R - Insurance	(1,092.00)	0.00	(1,092.00)
119300.0000	A/R - Hospice	1,504.00	0.00	1,504.00
135000.0000	A/r - Due from Insurance Claim	416,912.00	0.00	416,912.00
141000.0000	SUPPLIES - MEDICAL	36,386.00	0.00	36,386.00
152000.0000	PREPAID - INSURANCE	20,219.00	0.00	20,219.00
156000.0000	PREPAID - WORKERS COMP	1,152.00	0.00	1,152.00
161000.0000	BUILDING	1,115,469.00	0.00	1,115,469.00
161500.0000	Leasehold Improvements	888,010.00	0.00	888,010.00
162000.0000	FURNITURE FIXTURE & EQUIPMENT	262,723.00	0.00	262,723.00
162200.0000	Leasehold Improvements	656,904.00	0.00	656,904.00
162300.0000	Moveable Equipment	218,465.00	0.00	218,465.00
163000.0000	COMPUTER SOFTWARE	82,568.00	0.00	82,568.00
166500.0000	ACCUMULATED DEPRECIATION	(109,453.00)	0.00	(109,453.00)
190000.0000	Due From 169 Davenport Realty	328,476.00	0.00	328,476.00
199999.0000	Exchange	28,765.00	0.00	28,765.00
200100.0000	ACCOUNTS PAYABLE	(2,021,332.00)	0.00	(2,021,332.00)
200200.0000	ACCRUED ACCOUNTS PAYABLE	(1,042,799.00)	0.00	(1,042,799.00)
201200.0000	STATE WITHHOLDING	(4,260.00)	0.00	(4,260.00)
201300.0000	FICA LIABILITY - SOCIAL SECURITY	(71,231.00)	0.00	(71,231.00)
201700.0000	FUI Payable	(2,672.00)	0.00	(2,672.00)
201800.0000	SUI Payable	(26,856.00)	0.00	(26,856.00)
202500.0000	Accrued Payroll Taxes	(14,630.00)	0.00	(14,630.00)
202600.0000	Accrued Payroll	(363,208.00)	0.00	(363,208.00)
203100.0000	GARNISHMENTS	(1,969.00)	0.00	(1,969.00)
203200.0000	UNION DUES PAYABLE	6,861.00	0.00	6,861.00
203300.0000	POLITICAL ACTION PAYABLE	(716.00)	0.00	(716.00)
204600.0100	Political Action Fund	501.00	0.00	501.00
204600.0200	Union Initiation	(60.00)	0.00	(60.00)
204700.0000	Aflac	(26,688.00)	0.00	(26,688.00)
211000.0600	Ascentium Loan	(469,065.00)	0.00	(469,065.00)
215300.0000	Resident Trust	(62,028.00)	0.00	(62,028.00)
251000.0000	Note Payable	(987,970.00)	0.00	(987,970.00)
252000.0000	DUE TO/FROM PARENT COMPANY	(90,675.00)	0.00	(90,675.00)
300000.0000	Members Equity	739,069.00	0.00	739,069.00
303000.0000	Contributions	(969,099.00)	0.00	(969,099.00)
310000	Accumulated Other Income	(711,152.00)	0.00	(711,152.00)
Subtotal : None		(650,334.00)	0.00	(650,334.00)
Total [31]	Balance Sheet Accounts	(650,334.00)	0.00	(650,334.00)
	NET (INCOME) LOSS	650,334.00	0.00	650,334.00
	Sum of Account Groups	0.00	0.00	0.00

Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To reclass help wanted advertising from other advertising				
		D.01		
Marcum 101	Advertising-Help Wanted		12,222.00	
835100.8900	ADVERTISING			12,222.00
Total			<u>12,222.00</u>	<u>12,222.00</u>
Adjusting Journal Entries JE # 2				
To reclass owners salary				
		D.01		
Marcum 102	Owner Salary		26,000.00	
831000.0600	BOOKKEEPERS			26,000.00
Total			<u>26,000.00</u>	<u>26,000.00</u>
Adjusting Journal Entries JE # 3				
To reclass dentist expenses within MD account				
		N.01a		
729000.2900	DENTIST		50.00	
742000.0100	MEDICAL DIRECTOR			50.00
Total			<u>50.00</u>	<u>50.00</u>
Adjusting Journal Entries JE # 4				
To reclass Nurse agency Costs				
		D.03 - Page 13		
Marcum 103	Nursing Agency - RNs		25,858.00	
Marcum 104	Nursing Agency - LPNs		43,565.00	
Marcum 105	Nursing Agency - CNAs		25,410.00	
Marcum 114	RN Nurse Consultants		162,088.00	
Marcum 115	Independent Nurse Consultant		108,770.00	
Marcum 116	MDS Consultant		18,128.00	
Marcum 117	Infection Control Nurse Consultant		25,695.00	
Marcum 118	ADON Nurse Consultant		720.00	
Marcum 119	RN Staffing - Medfirst Staffing		94,628.00	
601000.2900	Nursing Consultant			410,029.00
602000.3400	NURSING AGENCY			94,833.00
Total			<u>504,862.00</u>	<u>504,862.00</u>
Adjusting Journal Entries JE # 5				
To reclass cable TV and cell phone expense from the telephone line				
		D.03 - Telephone		
Marcum 106	Cell Phones		5,184.00	
Marcum 107	Cable TV		9,218.00	
835100.8400	TELEPHONE			14,402.00
Total			<u>14,402.00</u>	<u>14,402.00</u>
Adjusting Journal Entries JE # 6				
To reclass Massage Center refund				
		N.01a		
821200.9100	OTHER DIRECT		1,495.00	
Marcum 108	Refund			1,495.00
Total			<u>1,495.00</u>	<u>1,495.00</u>
Adjusting Journal Entries JE # 7				
To reclass purchased svcs account				
		D.03 - P/S		
Marcum 109	Medical Waste		850.00	
Marcum 110	Admission Referral (Allscripts)		2,836.00	
Marcum 111	Preventative Services		769.00	
601000.6700	PURCHASED SERVICES			4,455.00
Total			<u>4,455.00</u>	<u>4,455.00</u>
Adjusting Journal Entries JE # 8				
To reclass auto leases				
		N.01b - Page 18		
Marcum 112	Auto Leases		2,488.00	
Marcum 112	Auto Leases		4,616.00	

Client: **Advanced Center for Nursing & Rehab, LLC Cost Reports**
 Engagement: **Medicaid - Advanced Center for Nursing & Rehabilitation, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Marcum 112	Auto Leases		5,265.00	
835100.7310	AUTO RENTAL			12,369.00
Total			12,369.00	12,369.00
Adjusting Journal Entries JE # 9		D.03 - Pitney Bowes		
To reclass pitney bowes expense from equipment to leases				
Marcum 113	Equipment Leases		808.00	
835100.7300	EQUIPMENT RENTAL			808.00
Total			808.00	808.00
Adjusting Journal Entries JE # 10		D.03 - Dues		
To reclass Dues & Subscriptions account				
721000.6200	LABORATORY		150.00	
835100.8700	Conference & Seminars		550.00	
835100.9150	Entity Tax		250.00	
Marcum 110	Admission Referral (Allscripts)		846.00	
Marcum 120	Dues		14,427.00	
Marcum 121	Subscriptions		240.00	
Marcum 122	Software Lic. & Expense		19,748.00	
Marcum 123	Unemployment Consulting		2,310.00	
Marcum 124	Medicare Eligibility Software		200.00	
Marcum 125	Facility Licensing Expense		69.00	
Marcum 126	401k Fees		500.00	
835100.8500	DUES & SUBSCRIPTIONS			39,290.00
Total			39,290.00	39,290.00
Adjusting Journal Entries JE # 11		D.03 - legal		
To reclass expenses from legal account				
Marcum 125	Facility Licensing Expense		198.00	
835100.3000	LEGAL FEES			198.00
Total			198.00	198.00
Adjusting Journal Entries JE # 12		G.01		
To reclass real estate taxes from rent				
Marcum 127	Real Estate Taxes		156,574.00	
822000.7300	RENT OF BUILDING			156,574.00
Total			156,574.00	156,574.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/13/2018
 Run Date: 2/13/2018

Provider Name: Advanced Center for Nursing & Rehabilitation, LLC
 Provider Number: 323
 Period Ended: 9/30/17

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: