

**Marcum LLP
Healthcare Advisory Services Group
Project Flow sheet**

ENGAGEMENT INFORMATION

1)	Client Name	<u>RegalCare at West Haven, LLC</u>																	
2)	Health Care Sector (Nursing Home , Home Health, Etc)	<u>Skilled Nursing Facility</u>																	
3)	Date Started	<u>2/2/2018</u>																	
4)	Due Date	<u>2/15/2018</u>																	
5)	Client Originated By	<u>Matthew S. Bavolack</u>																	
6)	Production Responsibility	<u>Tim Mikita</u>																	
7)	Type of Engagement	Medicare Cost Report Medicaid Cost Report Request for Information Compliance Audit Representation Appeal Processing Proposal/Engagement Letter Budgets Other (Specify) _____	<table border="1"> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> </table>	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
Yes	No																		
8)	Is this a re-occurring engagement		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																
9)	Are there any deadlines that might impede completion on a timely basis?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																
10)	Do you have the team in place to effectively manage this matter? Production Team:	<u>Tim Mikita, Tom Moore</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																
11)	Is this matter likely to attract publicity?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																

REVIEW PROCESS

12)	First Review Performed By/Date	<u>[Signature] 2/12/18</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
13)	Review Notes were prepared and are posted in the client file/binder		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14)	Second Review Performed by/Date	<u>[Signature] 2/12/18</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
15)	Partner Sign off*	<u>[Signature] 2/12/18</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
16)	Processed By/Date	<u>[Signature] 2/13/18</u>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

*if a Partner is not available for sign-off the work product may be stamped draft and submitted to the client with the note "pending partner review"

Shipping Information

PLEASE CHECK ONE

- Regular Mail (use only if no address on letter)
- Priority Mail
- FedEx 1st Overnight (9:00 am delivery, select locations)
- FedEx Priority Overnight (morning delivery)
Saturday Delivery (by 12 PM)
- FedEx Standard Overnight (afternoon delivery)
- FedEx 2 Day (2nd business day)
- FedEx Express Saver (3rd business day)
- Express Mail (next day to most locations)
- Certified - Return Receipt Requested (domestic only)

Date: _____

Send To: Eli Mirlis

Company: _____

Address: 5 Barlow Road
Edison, NJ 08817

Phone: _____

Bill To: 165231

Engage No. 10148717

Department: Advisory

Contents: 2017 Medicaid Cost Report

Authorized By: Matthew S. Bavolack

MARCUM

ADVISORY GROUP

February 12, 2018

Eli Mirlis
5 Barlow Road
Edison, NJ 08817

Dear Eli,

Enclosed is one copy of RegalCare at West Haven, LLC's Annual Report of Long-Term Care Facility for the period ended September 30, 2017, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2018. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2018 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.



Eli Mirlis
February 12, 2018

Page 2

- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
 - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$145.16	\$87.01	\$40.92	\$22.99

**Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

Very truly yours,

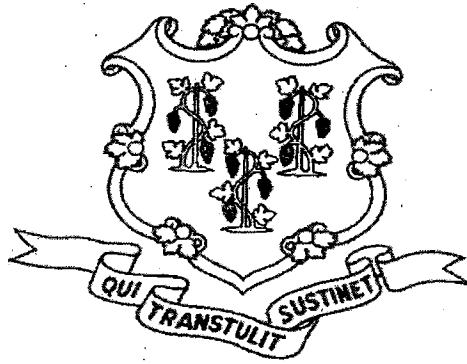
MARCUM LLP



Matthew S. Bavolack
Principal
Healthcare Services Leader

**REGALCARE AT WEST HAVEN, LLC
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2017
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) RegalCare at West Haven, LLC	
Address (No. & Street, City, State, Zip Code) 310 Terrace Avenue, West Haven, CT 06516	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2355	RHNS	(Specify)	Medicare Provider 07-5201
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Medicaid Provider Numbers:	CCNH 000010926	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2017	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 RegalCare at West Haven, 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) Paul Bishins			Printed Name (Owner) See Page 3		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility RegalCare at West Haven, LLC	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 310 Terrace Avenue, West Haven, CT 06516				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/2/2018		
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 203-932-2247	Report for Year Ended 9/30/2017	Page 2	of 37
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Name of Facility (as shown on license) RegalCare at West Haven, LLC	Address (No. & Street, City, State, Zip) 310 Terrace Avenue, West Haven, CT 06516
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License Numbers:	CCNH 2355	RHNS (Specify)	Medicare Provider No. 07-5201
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

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

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

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

Administrator		
Name of Administrator Paul Bishins	Nursing Home Administrator's License No.:	001989

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

General Information and Questionnaire
Corporate Owners

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2017	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			
Names of Stockholders Owning at Least 10% of Shares			
N/A			

General Information and Questionnaire Individual Proprietorship

Name of Facility RegalCare at West Haven, LLC	License No. 2355	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 RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes 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? Yes 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 %**				
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Line of Credit Interest	Pg 27 / Line 12D	36,938	36,938
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Pg 13 / Line B5a	256,393	256,393
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Pg 13 / Line B9a	99,915	99,915
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Pg 13 / Line B10a	265,420	265,420
		<input type="radio"/>	<input checked="" type="radio"/>	Workers Compensation	Pg 15 / Line 1a1	196,491	196,491
		<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg 15 / Line 1a5	838,769	838,769
	Group	<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	Pg 27 / Line 14a	7,038	7,038
	Plan	<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance	Pg 27 / Line 14c3	44,632	44,632

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2017	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.

N/A

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

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

N/A

General Information and Questionnaire
Accounting Basis

Name of Facility RegalCare at West Haven, LLC	License No. 2355	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 If "No," explain. <input type="radio"/> No		
N/A				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive, 12th Floor, New Haven, CT 06511		
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Advisory Services, Cost Report Preparation		\$		12,772
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 12,772	
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 American Arbitration Association			215-732-5002	
2 Atty Earl Temchin			203-239-6699	
3 CNH Finance			203-742-3057	
4 LeClaire Ryan			804-783-2003	
5 See Attached			Various	
Address (No. & Street, City, State, Zip Code)				
1 230 S Broad St Fl 12, Philadelphia, PA 19178				
2 18 Peck St, North Haven, CT 06473				
3 2 Greenwich Plaza, Greenwich, CT 06830				
4 PO Box 780054, Philadelphia, PA 19178				
5 Various				
Services Provided by This Firm (<i>describe fully</i>)				
1 NEHC Grievance		\$		2,475
2 General Legal Services		\$		1,500
3 Line of Credit Financing (Disallowed on Pg. 28)		\$		694
4 Settlements from Employee Issues (Disallowed \$1,183 on Pg. 28)		\$		10,534
5 See Attached (Disallowed \$5,204 on Pg. 28)		\$		39,416
			Charge for Services Provided	
			\$ 54,619	
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
RegalCare at West Haven, LLC	2355	9/30/2017	7a	37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Murtha Cullina		860-240-6000	
2	Novak, Burnbaum, Crystal LLP		212-682-4002	
3	Robinson & Cole		203-462-7500	
4	Beverly J Hodgson		N/A	
5	Treasurer State of CT/State Marshal		Various	
Address (No. & Street, City, State, Zip Code)				
1	185 Asylum Street, Hartford, CT 06103			
2	675 Third Avenue FL 8, New York, NY 10017			
3	280 Trumbull Street, Hartford, CT 06103			
4	17 Temple Court, New Haven, CT 06511			
5				
Services Provided by This Firm (describe fully)				
1	General Health Care Regulatory/Licensing (Disallowed \$2,022 on Pg. 28)		\$	6,364
2	General Legal Services (Disallowed \$1,120 on Pg. 28)		\$	3,819
3	Settlements for Employee Issues (Disallowed \$862 on Pg. 28)		\$	26,633
4	NEHC Arbitration		\$	1,400
5	Conservatorship (Disallowed on Pg. 28)		\$	1,200
			Charge for Services Provided	
			\$	39,416

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at West Haven, LLC			License No. 2355			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	10		78		4								
Per Diem Rate													
a. One bed rm.	Various		247.01		422.00								
b. Two bed rms.	Various		247.01		380.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	(Specify)			
A. Medicare - Part B							4,333	4,333					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							126	126					
2. Restorative Treatments							1,137	1,137					
C. Other							9,620	9,620					
D. Total Physical Therapy Treatments							15,216	15,216					
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B							968	968					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							34	34					
2. Restorative Treatments							310	310					
C. Other							1,431	1,431					
D. Total Speech Therapy Treatments							2,743	2,743					
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B							4,045	4,045					
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments							109	109					
2. Restorative Treatments							985	985					
C. Other							10,962	10,962					
D. Total Occupational Therapy Treatments							16,101	16,101					

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at West Haven, LLC	2355	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	113,334	2,160				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	204,834	7,918				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	58,876	2,072				
c. Dietary Workers	329,225	17,113				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	325,766	16,277				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	57,136	2,056				
b. Other Maintenance Workers	31,105	1,850				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	86,732	3,848				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	187,549	3,248				
b. RN						
1. Direct Care	451,877	11,176				
2. Administrative**	309,628	10,433				
c. LPN						
1. Direct Care	861,736	26,475				
2. Administrative**						
d. Aides and Attendants	1,550,295	71,526				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	81,674	4,240				
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	64,982	2,453				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	183,441	6,581				
<i>A-13. Total Salary Expenditures</i>	4,898,190	189,426				

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of			
					11	37	
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section I - Operators/Owners							
Corinne DiBacco	Non Discriminatory	Clinical Nursing	600	A12b2	See Other RegalCare Reports		
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)		License No.		Report for Year Ended		Page	of		
RegalCare at West Haven, LLC		2355		9/30/2017		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Paul Bishins	113,334		Non Discrim	Administrator	2,160	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		
RegalCare at West Haven, LLC	2355	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						
2. Dentist	6,329	187				
3. Pharmacist	7,524	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	256,393	3,804				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	114				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	99,915	686				
b. Other						
10. Occupational Therapist						
a. Resident Care	265,420	4,025				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	53,148	737				
2. Administrative***						
b. LPN						
1. Direct Care	131,434	2,611				
2. Administrative***						
c. Aides	34,695	1,209				
d. Other						
12. Other (Specify) See Attached Schedule	6,307	53				
B-13 Total Fees Paid in Lieu of Salaries	897,165	13,426				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, 160 Airport Drive, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehab, 26 Firemans Memorial Drive, Suite 205 Pomona, NY 10970	Physical, Occupational, and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Anuruddha Walaliyadda MD.CMD 12 Cooke Road, Wallington, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing 3303 Main Street Stratford, CT 06614	RN, LPN & CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network,LLC 405 Park Avenue New York, NY 10022	RN, LPN & CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Towne Staffing 1413 38th St Brooklyn, NY 11218	CNAs/LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare, PO Box 7445, Jamesburg, NJ 08831	LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Nicole Lavin Advantage Health Care Consulting, LLC	Independent Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas Products, Inc. 101 North Plains Industrial Road, 1B Suite 1 Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MedWiz Solutions, LLC 167 Route 304 Bardonia, NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" 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"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 196,491	196,491		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 427,864	427,864		
5. Health Insurance	\$ 838,769	838,769		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 256,552	256,552		
8. Uniform Allowance	\$ 9,511	9,511		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 36,147	36,147		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 54,955	54,955		
d. Accounting and Auditing	\$ 12,772	12,772		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 54,619	54,619		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 14,188	14,188		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,214	11,214		
2. Cellular Phones	\$ 1,234	1,234		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 786	786		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 586,415	586,415		
Subtotal	\$ 2,501,517	2,501,517		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,501,517	2,501,517		
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$ 1,320	1,320		
2. Holiday Parties for Staff	\$ 377	377		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 12,199	12,199		
5. Education Expenses Related to Seminars and Conventions	\$ 5,789	5,789		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 6,281	6,281		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 11,194	11,194		
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	\$ 2,743	2,743		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 990	990		
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$ 60	60		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 270,617	270,617		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 98,305	98,305		
C-14 Total Administrative & General Expenditures	\$ 2,911,392	2,911,392		

* 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)
	-		
Marketing & Advertising	\$ 11,194		
Total Other Advertising	\$ 11,194	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations/Charity	\$ 60		
Total Contributions	\$ 60	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 1,751		
Fines, Penalties & Settlements	13,484		
Late Fees	2,670		
Bank Fees	33,823		
Startup Costs	6,630		
Employee Food	1,476		
Employee Relations	442		
Discriminatory Bonus	38,029		
Total Other Administrative and General	\$ 98,305	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2017	17	37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
N/A				

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

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

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2017	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 205,916	205,916			
2. Non-Food Supplies	\$ 15,880	15,880			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$ 75	75			
c. Management Services**					
	\$				
d. Other (Specify) _____					
	\$				
2E. Total Dietary Expenditures (2a + b + c + d)					
	\$ 221,871	221,871			
2F. Dietary Questionnaire					
		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC		2355	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. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	6,369	6,369	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	6,369	6,369	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at West Haven, LLC		2355	9/30/2017		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care	Amt. \$				
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Housekeeping Supplies	\$	17,870	17,870		
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	17,870	17,870		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from MedWiz	\$	185,419	185,419		
b.	Medicine Cabinet Drugs	\$	7,322	7,322		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	9,590	9,590		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	1,689	1,689		
f.	X-rays and Related Radiological Procedures***	\$	7,004	7,004		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	19,506	19,506		
i.	Recreation	\$	16,490	16,490		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	162,940	162,940		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	409,960	409,960		

* 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.

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

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2017	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS (Specify)	Pg	Line	
Caretech Group	1123 McDonald Ave Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	24,000			16	M11
All American Waste	LLC PO BOX 630 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage	23,362			22	6f
Roth Staffing Companies, LP	P.O. Box 60003 Anaheim, CA 92812	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Security	23,558			22	6f
Jeffrey A. Boccacio	Pomfret Center, CT. 06259	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance	14,400			22	6f
On-Time IT	407B Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	10,150			16	M11
LTC Consulting Services	7 Randolph Road, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fiscal Services	173,645			16	M11
		<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"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at West Haven, LLC	2355	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 28,706	28,706				
b. Heat	\$ 5,499	5,499				
c. Light & Power	\$ 59,273	59,273				
d. Water	\$ 31,872	31,872				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 112,971	112,971				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 238,321	238,321				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 16,958	16,958				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 16,958	16,958				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 6,963	6,963				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 4,297	4,297				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 11,260	11,260				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 273,927	273,927				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 103,547	103,547				
c. Personal property taxes	\$ 354	354				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 406,046	406,046				

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

Depreciation Schedule

Name of Facility RegalCare at West Haven, LLC		Report for Year Ended 9/30/2017		Page 23	of 37			
		License No. 2355						
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
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								
								16,958
								16,958

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
2/1/2017	Mat Table	\$ 3,599	15	\$ 240
1/1/2017	Hi-Low Motor & Electric Bed Grid	2,291	12	191
3/1/2017	Alert Hand Tag Tester	559	5	112
6/1/2017	Mattress	808	10	81
8/1/2017	Alert Hand Tag Tester	1,371	5	274
6/1/2017	Chromebook, Notebook, Laptop, HP Processor, Printer, Desktop	7,515	5	1,503
3/1/2017	Gateway Security Bundle	1,000	3	333
4/1/2017	Gateway Security Bundle	1,000	3	333
5/1/2017	Gateway Security Bundle	1,000	3	333
9/1/2017	E-Copiers (Total = 6)-Sales Use Tax	329	3	110
4/30/2017	Gateway Security Bundle-Sales Use Tax	190	3	63
Total additions for Movable Equipment		\$ 19,662		\$ 3,573 *
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:				
11/1/2016	Glass Door	\$ 4,705	10	\$ 471
2/1/2017	Carpeting	1,656	5	331
4/1/2017	New Door & Lock Set	1,229	10	123
6/1/2017	Glass Door	3,380	10	338
6/1/2017	Boiler Room Repair	1,455	20	73
7/1/2017	Replace Concrete Ramp	10,000	20	500
8/1/2017	Boiler Room Repair	1,455	20	73
Total additions for Leasehold Improvement		\$ 23,880		\$ 1,909 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

RegalCare at West Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2016 A/D	2017 Deprec.	2017 A/D	NBV
LEASEHOLD IMPROVEMENTS									
Leasehold Imp	Sign Replacement	4/1/2016	S/L	10	1,383	138	138	276	1,107
Leasehold Imp.	Flooring, Grout, baseboard, telephone cord	4/1/2016	S/L	15	669	45	45	90	579
Leasehold Imp.	Paint materials	5/1/2016	S/L	15	556	37	37	74	482
Leasehold Imp.	Room renovation materials	5/1/2016	S/L	15	529	35	35	70	459
Leasehold Imp.	Wiring for service feeders	8/1/2016	S/L	20	4,786	239	239	478	4,308
Leasehold Imp.	Tile Flooring	8/1/2016	S/L	20	37,879	1,894	1,894	3,788	34,091
TOTAL LEASEHOLD IMPROVEMENTS 16					45,802	2,388	2,388	4,776	41,026
Leasehold Imp.	Glass Door	11/1/2016	S/L	10	4,705	-	471	471	4,234
Leasehold Imp.	Carpeting	2/1/2017	S/L	5	1,656	-	331	331	1,325
Leasehold Imp.	New Door & Lock Set	4/1/2017	S/L	10	1,229	-	123	123	1,106
Leasehold Imp.	Glass Door	6/1/2017	S/L	10	3,380	-	338	338	3,042
Leasehold Imp.	Boiler Room Repair	6/1/2017	S/L	20	1,455	-	73	73	1,382
Leasehold Imp.	Replace Concrete Ramp	7/1/2017	S/L	20	10,000	-	500	500	9,500
Leasehold Imp.	Boiler Room Repair	8/1/2017	S/L	20	1,455	-	73	73	1,382
TOTAL LEASEHOLD IMPROVEMENTS 2017					23,880	-	1,909	1,909	21,971
TOTAL LEASEHOLD IMPROVEMENTS					69,682	2,388	4,297	6,685	62,997
MOVABLE EQUIPMENT									
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	249	498	746
FF&E	Commercial conveyor toasting system	4/1/2016	S/L	10	619	62	62	124	495
FF&E	Plate warmer	8/1/2016	S/L	10	1,982	198	198	396	1,586
FF&E	Ice Machine Cuber	9/1/2016	S/L	10	2,096	210	210	420	1,676
Medical Equipment	Patient lifter / 660lb lifter scale	7/1/2016	S/L	10	2,749	275	275	550	2,199
Computer Hardware	Sonicwall Network Sec, 8 computers, server, 3 Printers	3/1/2016	S/L	5	11,633	2,327	2,327	4,654	6,979
Computer Hardware	5 Lenovo Computer	4/1/2016	S/L	5	2,707	541	541	1,082	1,625
Computer Hardware	Ethernet swith, Server backup & Project Management	5/1/2016	S/L	5	10,302	2,060	2,060	4,120	6,182
Computer Hardware	Check Scanner	9/1/2016	S/L	3	1,577	526	526	1,052	525
Computer Hardware	Apple Macbook Pro	9/1/2016	S/L	5	877	175	175	350	527
Computer Software	Microsoft Office Pro (8)	3/1/2016	S/L	3	1,752	584	584	1,168	584
Computer Software	Microsoft Office Pro (5)	4/1/2016	S/L	3	1,095	365	365	730	365
Computer Software	Sonicwall anti/virus	4/1/2016	S/L	3	589	196	196	392	197
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,617	5,617	11,234	5,616
TOTAL MOVABLE EQUIPMENT 2016					56,072	13,385	13,385	26,770	29,302
FF&E	Mal Table	2/1/2017	S/L	15	3,599	-	240	240	3,359
Medical Equipment	Hi-Low Motor & Electric Bed Grid	1/1/2017	S/L	12	2,291	-	191	191	2,100
Medical Equipment	Alert Hand Tag Tester	3/1/2017	S/L	5	559	-	112	112	447
Medical Equipment	Mattress	6/1/2017	S/L	10	808	-	81	81	727
Medical Equipment	Alert Hand Tag Tester	8/1/2017	S/L	5	1,371	-	274	274	1,097
Computer Hardware	Chromebook, Notebook, Laptop, HP Processor, Printer, Desktop	6/1/2017	S/L	5	7,515	-	1,503	1,503	6,012
Computer Software	Gateway Security Bundle	3/1/2017	S/L	3	1,000	-	333	333	667
Computer Software	Gateway Security Bundle	4/1/2017	S/L	3	1,000	-	333	333	667
Computer Software	Gateway Security Bundle	5/1/2017	S/L	3	1,000	-	333	333	667
Sales Use Tax	E-Copiers (Total = 6)-Sales Use Tax	9/30/2017	S/L	3	329	-	110	110	219
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	4/30/2017	S/L	3	190	-	63	63	127
TOTAL MOVABLE EQUIPMENT 2017					19,662	-	3,573	3,573	16,089
TOTAL MOVABLE EQUIPMENT					75,734	13,385	16,958	30,343	45,391
TOTAL ASSETS					145,416	15,773	21,255	37,028	108,388
TOTAL ASSETS PER CR SCHEDULE					145,416	15,773	21,255	37,028	108,388
TOTAL ASSETS PER TRIAL BALANCE					151,566	-	26,177	35,594	151,566
VARIANCE					(6,150)	-	(4,922)	1,434	(43,178)
VARIANCE DETAIL									
(ADD) CIP					6,150				
ROUNDING					-				
REVISED VARIANCE					-		(4,922)	1,434	(1,434)

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

1,434
4,922

Amortization Schedule*

Name of Facility RegalCare at West Haven, LLC		License No. 2355		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Month	Year	Var	Var	Var	Var	Totals	
A. Organization Expense								
	1. Deferred Financing Costs		5	Years	34,818	3,481	S/L	6,963
	2.							
	3.							
A-4. Subtotal								6,963
B. Mortgage Expense								
	1.							
	2.							
	3.							
B-4. Subtotal								
C. Leasehold Improvements and Other								
	1. Acquired prior to this report period				45,802	2,388	S/L	2,388
	2. Disposals (attach schedule)							
	3. Acquired during this report period (attach schedule)							
					23,880		S/L	1,909
C-4. Subtotal								
D. Total Amortization								4,297
								11,260

* 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.

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	98				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
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 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	
Independence Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building	03/04/16	20 Years	273,927	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
RegalCare at West Haven, LLC		2355	9/30/2017			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
RegalCare at West Haven, LLC		2355		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) LOC / Loan / Late Payment Interest				\$	121,345	121,345		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	121,345	121,345		
14. Insurance								
a. Insurance on Property (buildings only)				\$	7,038	7,038		
b. Insurance on Automobiles				\$	279	279		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify) General Liability / EPLI / Surety Bond				\$	44,632	44,632		
14d. Total Insurance Expenditures (14a + b + c)				\$	51,949	51,949		
15. Total All Expenditures (A-13 thru C-14)				\$	10,180,478	10,180,478		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC				2355	9/30/2017	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.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 265,420	265,420		
7.			Other - See attached Schedule	\$ 6,307	6,307		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 54,955	54,955		
10.	15	1e	Accounting & Legal	\$ 7,081	7,081		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
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	\$ 4,244	4,244		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 11,194	11,194		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 536	536		
20.	16	m10	Fund Raising / Contributions	\$ 60	60		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 86,900	86,900		
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)				\$ 436,697	436,697		

* 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	Respiratory Therapist	\$ 692		
13	B12o	Independent Nurse Consultant	2,870		
13	B12o	IV Insertion Nurse	2,745		
Total Other Fees Adjustments			\$ 6,307	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 990		
16	m13	Fines, Penalties & Settlements	13,484		
16	m13	Late Fees	2,670		
16	m13	Non Routine Bank Charges	23,179		
16	m13	Startup Costs	6,630		
16	m13	Employee Food	1,476		
16	m13	Employee Relations	442		
16	m13	Discriminatory Bonus	38,029		
Total Other A&G Adjustments			\$ 86,900	\$ -	\$ -

Annual Report of Long-Term Care Facility

CSP-29 Rev. 10/2006

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC				2355	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 436,697	436,697		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 185,419	185,419		
28.	20	5d	Ambulance/Limousine	\$ 9,590	9,590		
29.	20	5f	X-rays, etc	\$ 7,004	7,004		
30.	20	5h	Laboratory	\$ 19,506	19,506		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,689	1,689		
33.	13	B10a	Occupational Therapy	\$ 265,420	265,420		
34.			Other - See Attached Schedule	\$ 14,537	14,537		
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	\$ 6,963	6,963		
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	\$ 121,782	121,782		
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)				\$ 1,068,607	1,068,607		

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

RegalCare at West Haven, LLC
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 4,161		
20	5j	Non Allowable Equipment Rental	10,376		
Total Other Ancillary Costs			\$ 14,537	\$ -	\$ -

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	8a	Amortization Expense	\$ 6,963		
Total Other Property Adjustments			\$ 6,963	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest on Late Payments	\$ 3,464		
27	12d	Interest on Line of Credit	36,938		
27	12d	Interest on Loan	80,943		
27	14b	Automobile Insurance (Owner)	279		
30	IV 8	Medical Record Revenue	158		
Total Other Adjustments			\$ 121,782	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**RegalCare at West Haven, LLC
Disallowance Schedule for Cable TV
September 30, 2017**

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 7,761	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 4,161</u></u>	

F. Statement of Revenue

Name of Facility RegalCare at West Haven, LLC		License No. 2355		Report for Year Ended 9/30/2017		Page 30	of 37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	6,575,358	6,575,358		
	b.	Medicaid Room and Board Contractual Allowance **	\$				
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	2,916,559	2,916,559		
	b.	Medicare Room and Board Contractual Allowance **	\$	(59,104)	(59,104)		
4.	a.	Private-Pay Residents and Other	\$	491,133	491,133		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(551)	(551)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	161,553	161,553		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(161,553)	(161,553)		
	c.	Prescription Drugs - Non-Medicare	\$				
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	401,880	401,880		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	(269,247)	(269,247)		
	c.	Physical Therapy - Non-Medicare	\$	31,726	31,726		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	(31,676)	(31,676)		
4.	a.	Speech Therapy - Medicare	\$	218,849	218,849		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	(132,336)	(132,336)		
	c.	Speech Therapy - Non-Medicare	\$	35,833	35,833		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(35,833)	(35,833)		
5.	a.	Occupational Therapy - Medicare	\$	439,059	439,059		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	(313,615)	(313,615)		
	c.	Occupational Therapy - Non-Medicare	\$	29,747	29,747		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(29,682)	(29,682)		
6.	a.	Other (Specify) - Medicare	\$	(1,047)	(1,047)		
	b.	Other (Specify) - Non-Medicare	\$	(6,776)	(6,776)		
III. Total Resident Revenue (Section I. thru Section II.)				\$	10,260,277	10,260,277	
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			\$			
5.	Interest Income (Specify)			\$	216	216	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$	(16)	(16)	
8.	Other (Specify)			\$	158	158	
V. Total Other Revenue (1 thru 8)				\$	358	358	
VI. Total All Revenue (III + V)				\$	10,260,635	10,260,635	

* 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	Revenue Adjustments>Medicare A	\$ (1,047)		
Total Other Resident Revenue - Medicare		\$ (1,047)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Revenue Adjustments>Hospice	194		
30 II 6b	Revenue Adjustments>Medicaid	(6,970)		
Total Other Resident Revenue		\$ (6,776)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Late Insurance Payments		\$ 65		
30 IV 5	Interest on Returned Verizon Security Deposit		4		
30 IV 5	Interest on Returned UI Security Deposit		147		
Total Interest Income			\$ 216	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Revenue	\$ 158		
Total Other Revenue		\$ 158	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	38,731
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,104,817
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	5,850
a. Prepaid Expenses	1,987			
b. Prepaid Expenses>Insurance	2,272			
c. Prepaid Expenses>Taxes	1,591			
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)			\$	1,149,398
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>69,682</u>		\$	62,997
	Accum. Depreciation <u>6,685</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>75,734</u>		\$	45,391
	Accum. Depreciation <u>30,343</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	7,584
CIP	6,150			
F/S vs C/R NBV	1,434			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	115,972

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,265,370
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	15,000
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 34,814	
Accum. Depreciation 10,444			Net	
			\$	24,370
4. Goodwill (Purchased Only)			\$	400,546
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	6,803
Name and Address		Amount	Loan Date	
Due to Wtby, Southport, Fairview Mgmt		6,803		
7. Other Assets (<i>itemize</i>)			\$	72,414
Due To/(From)>Old Owner			11,792	
Due To/(From)>Vendor			58,766	
Due To/(From)>RFMS / Other L&E			1,856	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	519,133
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,784,503

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC		2355	9/30/2017	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	996,707
2. Notes Payable (<i>itemize</i>)				\$	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	290,540
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	6,488
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>)				\$	219,572
Accrued Expenses		148,821	Accrued Expenses>Utilit	(7,120)	
Accrued Expenses>(Assumed)		24,581	Accrued Expenses>Insur:	1,962	
Accrued Expenses>Tamkar Brokera		4,352	Accrued Expenses>Welfi	(9,133)	
Accrued Expenses>Capital Lease>Ct		4,550	Accrued Expenses>Healt	51,559	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,513,307

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,513,307	
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>)				\$ 451,214	
Name and Address of Lender	Amount	Loan Date			
WH, Mgmt, Holdings, Employee/Emp Physicals, Greenwich	446,369				
Eli Mirlis	4,845				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 34,929	
Due To/(From)>Income		5,895			
Due To>Patient Spend Down		29,034			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 486,143	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,999,450	

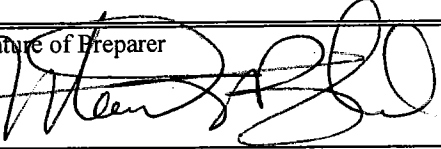
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2017	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			\$	(259)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(289,923)
6. Gain or Loss for Period			\$	75,235
7. Total Net Worth			\$	(214,947)
C. Total Reserves and Net Worth			\$	(214,947)
D. Total Liabilities, Reserves, and Net Worth			\$	1,784,503

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(289,921)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	10,260,635
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	10,185,400
D. Net Income or Deficit			\$	75,235
E. Balance			\$	(214,686)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27	\$10,180,478			
F/S vs C/R Depreciation	4,922			
Expenses Per F/S	\$10,185,400			
2. Other (<i>itemize</i>)				
Prior Period Adjustments		(261)		
F-3. Total Additions			\$	(261)
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			\$	(214,947)
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at West Haven, LLC		License No. 2355	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 2/14/18		
Printed Name of Preparer Matthew S. Bovolack					
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 RegalCare at West Haven, LLC for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at West Haven, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 12, 2018



MARCUMGROUP
MEMBER

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

Facility Name RegalCare at West Haven, LLC

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with 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: **Regal Care Management**
Engagement: **Medicaid - RegalCare at West Haven, LLC**
Period Ending: **9/30/2017**
Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
10-001-00	Cash>Clearing	2,179.00			2,179.00
10-014-00	Cash>Petty Cash Facility	477.00			477.00
10-015-00	Cash>Petty Cash PNA	597.00			597.00
10-020-90	Cash>Payroll>West Haven	(3,001.00)			(3,001.00)
10-050-90	Cash>WFPayroll>West Haven	467.00			467.00
10-060-90	Cash>Resident Trust>West Haven	36,221.00			36,221.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-90	Cash>WFOperating>West Haven	(3,209.00)			(3,209.00)
11-102-00	Accounts Receivable>Medicare A	214,138.00			214,138.00
11-104-00	Accounts Receivable>Private	66,778.00			66,778.00
11-105-00	Accounts Receivable>HMO	31,339.00			31,339.00
11-109-00	Accounts Receivable>Hospice	46,062.00			46,062.00
11-111-00	Accounts Receivable>Medicaid	737,441.00			737,441.00
11-112-00	Accounts Receivable>Income	19,517.00			19,517.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(54,955.00)			(54,955.00)
11-123-00	Accounts Receivable>Ancillary	44,497.00			44,497.00
12-000-00	Prepaid Expenses	1,987.00			1,987.00
12-124-00	Prepaid Expenses>Insurance	2,272.00			2,272.00
12-126-00	Prepaid Expenses>Taxes	1,591.00			1,591.00
13-127-00	Due From>Old Owner	33,604.00			33,604.00
13-128-00	Due From>Vendor Security Deposits	15,000.00			15,000.00
14-131-00	Fixed Assets>Leasehold Improvements	69,682.00			69,682.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	9,540.00			9,540.00
14-133-00	Fixed Assets>Medical Equipment	7,777.00			7,777.00
14-134-00	Fixed Assets>Computer Hardware	34,292.00			34,292.00
14-135-00	Fixed Assets>Computer Software	6,755.00			6,755.00
14-136-00	Fixed Assets>CIP	6,150.00			6,150.00
14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00			16,850.00
14-305-00	Fixed Assets>Sales Use Tax	520.00			520.00
15-131-00	Accum Depn>Leasehold Improvements	(9,254.00)			(9,254.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(1,955.00)			(1,955.00)
15-133-00	Accum Depn>Medical Equipment	(1,196.00)			(1,196.00)
15-134-00	Accum Depn>Computer Hardware	(8,352.00)			(8,352.00)
15-135-00	Accum Depn>Computer Software	(1,456.00)			(1,456.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(13,340.00)			(13,340.00)
15-305-00	Accum Depn>Sales Use Tax	(41.00)			(41.00)
16-000-00	Goodwill	400,546.00			400,546.00
17-000-00	Deferred Financing Costs	34,814.00			34,814.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(10,444.00)			(10,444.00)
20-000-00	Accounts Payable	(959,605.00)			(959,605.00)
21-350-00	Other Current Payables>Resident Funds	(36,221.00)			(36,221.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(881.00)			(881.00)
23-000-00	Accrued Wages & Related	(153,525.00)			(153,525.00)
23-157-00	Accrued Expenses>PTO	(137,015.00)			(137,015.00)
24-000-00	Accrued Expenses	(148,821.00)			(148,821.00)
24-000-01	Accrued Expenses (Assumed)	(24,581.00)			(24,581.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(4,352.00)			(4,352.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(4,550.00)			(4,550.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	7,120.00			7,120.00
24-165-00	Accrued Expenses>Insurance - Property	(1,962.00)			(1,962.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	9,133.00			9,133.00
24-882-00	Accrued Expenses>Health Insurance	(51,559.00)			(51,559.00)
27-000-87	Due To/(From)>Torrington	(4,520.00)			(4,520.00)
27-000-88	Due To/(From)>New Haven	(22,136.00)			(22,136.00)
27-000-89	Due To/(From)>Prospect	(1,060.00)			(1,060.00)

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
27-000-91	Due To/(From)>Waterbury	3,550.00			3,550.00
27-000-92	Due To/(From)>Management	(96,430.00)			(96,430.00)
27-000-93	Due To/(From)>Holdings	(314,802.00)			(314,802.00)
27-102-00	Due To/(From)>Medicare A	(6,488.00)			(6,488.00)
27-112-00	Due To/(From)>Income	(5,895.00)			(5,895.00)
27-152-00	Due To/(From)>Employee	(4,981.00)			(4,981.00)
27-172-00	Due To/(From)>Vendor	58,766.00			58,766.00
27-174-00	Due To/(From)>Other L&E	446.00			446.00
27-199-00	Due To>Patient Spend Down	(29,034.00)			(29,034.00)
27-257-00	Due To/(From)>Employee Physicals	(2,279.00)			(2,279.00)
27-314-00	Due To/(From)>RFMS	1,410.00			1,410.00
27-315-00	Due To/(From)>Southport	3,041.00			3,041.00
27-316-00	Due To/(From)>Greenwich	(161.00)			(161.00)
27-317-00	Due To/(From)>Fairview Management	212.00			212.00
27-400-00	Due to/(from)>Eli Mirlis	(4,845.00)			(4,845.00)
28-127-00	Due To>Old Owner	(21,812.00)			(21,812.00)
30-000-00	Retained Earnings	289,923.00			289,923.00
31-000-86	Partner's Equity>All Partners>Capital Draws	259.00			259.00
40-102-00	Room & Board Revenue>Medicare A	(2,916,559.00)			(2,916,559.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	59,104.00			59,104.00
40-104-00	Room & Board Revenue>Private	(159,705.00)			(159,705.00)
40-105-00	Room & Board Revenue>HMO	(138,626.00)			(138,626.00)
40-105-14	Room & Board Revenue>HMO>Sequester	551.00			551.00
40-109-00	Room & Board Revenue>Hospice	(192,802.00)			(192,802.00)
40-111-00	Room & Board Revenue>Medicaid	(6,521,055.00)			(6,521,055.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(54,303.00)			(54,303.00)
41-102-00	Pharmacy Rev>Medicare A	(161,553.00)			(161,553.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	161,553.00			161,553.00
42-102-00	PT Revenue>Medicare A	(269,247.00)			(269,247.00)
42-102-01	PT Revenue>Medicare A>C/A	269,247.00			269,247.00
42-103-00	PT Revenue>Medicare B	(132,633.00)			(132,633.00)
42-104-00	PT Revenue>Private	(50.00)			(50.00)
42-111-00	PT Revenue>Medicaid	(31,676.00)			(31,676.00)
42-111-01	PT Revenue>Medicaid>C/A	31,676.00			31,676.00
43-102-00	OT Revenue>Medicare A	(313,615.00)			(313,615.00)
43-102-01	OT Revenue>Medicare A>C/A	313,615.00			313,615.00
43-103-00	OT Revenue>Medicare B	(125,444.00)			(125,444.00)
43-104-00	OT Revenue>Private	(65.00)			(65.00)
43-111-00	OT Revenue>Medicaid	(29,682.00)			(29,682.00)
43-111-01	OT Revenue>Medicaid>C/A	29,682.00			29,682.00
44-102-00	ST Revenue>Medicare A	(132,336.00)			(132,336.00)
44-102-01	ST Revenue>Medicare A>C/A	132,336.00			132,336.00
44-103-00	ST Revenue>Medicare B	(86,513.00)			(86,513.00)
44-111-00	ST Revenue>Medicaid	(35,833.00)			(35,833.00)
44-111-01	ST Revenue>Medicaid>C/A	35,833.00			35,833.00
51-160-00	Other Rev>Interest	(216.00)			(216.00)
51-818-00	Other Rev>Medical Records	(158.00)			(158.00)
52-102-00	Revenue Adjustments>Medicare A	1,047.00			1,047.00
52-109-00	Revenue Adjustments>Hospice	(194.00)			(194.00)
52-111-00	Revenue Adjustments>Medicaid	6,970.00			6,970.00
60-183-00	Nursing Expense>Supplies	108,041.00			108,041.00
60-204-00	Nursing Expense>Training & Education	4,466.00			4,466.00
60-205-00	Nursing Expense>Sanitation & Incineration	585.00			585.00
60-206-00	Nursing Expense>Clinical Services	11,646.00		(6,329.00)	5,317.00
60-208-00	Nursing Expense>Equip-Rental	45,763.00			45,763.00
60-212-00	Nursing Expense>Clinical Consultants	990.00			990.00
60-213-00	Nursing Expense>Transportation	10,910.00		(9,590.00)	1,320.00
60-230-00	Nursing Expense>Data Processing	8,551.00			8,551.00
60-700-18	Nursing Expense>Contracted Service>RN	53,148.00			53,148.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
60-700-19	Nursing Expense>Contracted Service>LPN	131,434.00			131,434.00
60-700-20	Nursing Expense>Contracted Service>CNA	34,695.00			34,695.00
60-801-80	Nursing Expense>CNA>Wages	1,550,295.00			1,550,295.00
60-805-80	Nursing Expense>LPN>Wages	861,736.00			861,736.00
60-808-80	Nursing Expense>RN>Wages	39,409.00			39,409.00
60-809-80	Nursing Expense>RN Supervisor>Wages	412,468.00			412,468.00
61-750-00	Nursing Admin Expense>Medical Director	36,000.00			36,000.00
61-811-80	Nursing Admin Expense>Director>Wages	133,691.00			133,691.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	53,858.00			53,858.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	92,412.00			92,412.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	36,928.00			36,928.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	66,221.00			66,221.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	59,503.00			59,503.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	91,492.00			91,492.00
61-880-00	Nursing Admin Expense>Payroll Taxes	299,734.00			299,734.00
61-881-00	Nursing Admin Expense>Workers Comp	137,303.00			137,303.00
61-882-00	Nursing Admin Expense>Health Insurance	74,829.00			74,829.00
61-883-00	Nursing Admin Expense>Other Benefits	751,195.00		(751,195.00)	0.00
62-145-00	Pharmacy Expense>RX	185,419.00			185,419.00
62-222-00	Pharmacy Expense>OTC	7,322.00			7,322.00
62-700-00	Pharmacy Expense>Contracted Service	7,524.00			7,524.00
64-223-00	Other Ancillary Expense>Oxygen	1,689.00			1,689.00
64-224-00	Other Ancillary Expense>Lab	19,506.00			19,506.00
64-225-00	Other Ancillary Expense>Radiology	7,004.00			7,004.00
65-000-00	PT Expense	249,393.00			249,393.00
66-000-00	OT Expense	265,420.00			265,420.00
67-000-00	ST Expense	99,915.00			99,915.00
68-700-00	Therapy Expense>Contracted Service	7,000.00			7,000.00
69-811-80	Social Services Expense>Director>Wages	17,899.00			17,899.00
69-830-80	Social Services Expense>Assistant>Wages	47,083.00			47,083.00
69-880-00	Social Services Expense>Payroll Taxes	5,791.00			5,791.00
69-881-00	Social Services Expense>Workers Comp	2,644.00			2,644.00
69-882-00	Social Services Expense>Health Insurance	1,409.00			1,409.00
69-883-00	Social Services Expense>Other Benefits	14,409.00		(14,409.00)	0.00
70-177-00	Dietary Expense>Supplements	27,724.00			27,724.00
70-178-00	Dietary Expense>Food	177,944.00			177,944.00
70-183-00	Dietary Expense>Supplies	15,880.00			15,880.00
70-207-00	Dietary Expense>Repairs & Maint	1,306.00			1,306.00
70-700-00	Dietary Expense>Contracted Service	75.00			75.00
70-811-80	Dietary Expense>Director>Wages	58,876.00			58,876.00
70-831-80	Dietary Expense>Aide>Wages	200,645.00			200,645.00
70-832-80	Dietary Expense>Cook>Wages	128,580.00			128,580.00
70-880-00	Dietary Expense>Payroll Taxes	34,192.00			34,192.00
70-881-00	Dietary Expense>Workers Comp	15,818.00			15,818.00
70-882-00	Dietary Expense>Health Insurance	8,465.00			8,465.00
70-883-00	Dietary Expense>Other Benefits	86,651.00		(86,651.00)	0.00
71-178-00	Activity Expense>Food	248.00			248.00
71-179-00	Activity Expense>Barber & Beauty	16.00			16.00
71-183-00	Activity Expense>Supplies	1,601.00			1,601.00
71-202-00	Activity Expense>Resident Missing Items	3,153.00			3,153.00
71-700-00	Activity Expense>Contracted Service	3,975.00			3,975.00
71-811-80	Activity Expense>Director>Wages	44,410.00			44,410.00
71-831-80	Activity Expense>Aide>Wages	37,264.00			37,264.00
71-880-00	Activity Expense>Payroll Taxes	7,150.00			7,150.00
71-881-00	Activity Expense>Workers Comp	3,289.00			3,289.00
71-882-00	Activity Expense>Health Insurance	1,793.00			1,793.00
71-883-00	Activity Expense>Other Benefits	18,029.00		(18,029.00)	0.00
72-183-00	Housekeeping Expense>Supplies	17,870.00			17,870.00
72-831-80	Housekeeping Expense>Aide>Wages	325,766.00			325,766.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
73-183-00	Laundry Expense>Supplies	6,369.00			6,369.00
73-831-80	Laundry Expense>Aide>Wages	86,732.00			86,732.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	35,706.00			35,706.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	16,515.00			16,515.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,853.00			8,853.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	90,250.00		(90,250.00)	0.00
75-183-00	Maintenance Expense>Supplies	9,996.00			9,996.00
75-205-00	Maintenance Expense>Sanitation & Incineration	24,634.00			24,634.00
75-207-00	Maintenance Expense>Repairs & Maint	27,400.00			27,400.00
75-217-00	Maintenance Expense>Extermination	1,702.00			1,702.00
75-218-00	Maintenance Expense>Snow Removal	4,037.00			4,037.00
75-219-00	Maintenance Expense>Landscaping	6,509.00			6,509.00
75-220-00	Maintenance Expense>Fire Drill	8,777.00			8,777.00
75-700-00	Maintenance Expense>Contracted Service	49,557.00			49,557.00
75-811-80	Maintenance Expense>Director>Wages	57,136.00			57,136.00
75-829-80	Maintenance Expense>Staff>Wages	31,105.00			31,105.00
75-837-00	Maintenance Expense>Security	7,759.00			7,759.00
75-838-80	Maintenance Expense>Security Desk>Wages	74,447.00			74,447.00
75-880-00	Maintenance Expense>Payroll Taxes	14,304.00			14,304.00
75-881-00	Maintenance Expense>Workers Comp	6,648.00			6,648.00
75-882-00	Maintenance Expense>Health Insurance	3,579.00			3,579.00
75-883-00	Maintenance Expense>Other Benefits	36,323.00		(36,323.00)	0.00
76-227-00	Utility Expense>Gas	5,499.00			5,499.00
76-228-00	Utility Expense>Electric	59,273.00			59,273.00
76-229-00	Utility Expense>Water/Sewer	31,872.00			31,872.00
80-101-00	Admin Expense>Provider Tax	586,415.00			586,415.00
80-162-00	Admin Expense>Insurance - General Liability & Other	43,068.00			43,068.00
80-163-00	Admin Expense>Insurance - EPLI	1,064.00			1,064.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	7,038.00			7,038.00
80-167-00	Admin Expense>Insurance - Auto	279.00			279.00
80-183-00	Admin Expense>Supplies	12,091.00			12,091.00
80-208-00	Admin Expense>Equip-Rental	2,097.00			2,097.00
80-209-00	Admin Expense>Postage	2,743.00			2,743.00
80-210-00	Admin Expense>Internet	2,100.00			2,100.00
80-230-00	Admin Expense>Data Processing	61,641.00			61,641.00
80-231-00	Admin Expense>Telephone	12,448.00		(1,234.00)	11,214.00
80-232-00	Admin Expense>Cable TV	7,761.00			7,761.00
80-233-00	Admin Expense>Seminars	973.00		350.00	1,323.00
80-234-00	Admin Expense>Licenses	1,751.00			1,751.00
80-235-00	Admin Expense>Dues & Subscriptions	1,340.00		(1,340.00)	0.00
80-236-00	Admin Expense>Travel	10,099.00			10,099.00
80-236-04	Admin Expense>Travel>Allowable	2,100.00			2,100.00
80-238-00	Admin Expense>Legal Fees	52,064.00		2,600.00	54,664.00
80-238-59	Admin Expense>Legal Fees>Acquisition	(45.00)			(45.00)
80-239-00	Admin Expense>Accounting Fees	67,781.00		(56,400.00)	11,381.00
80-240-00	Admin Expense>Professional Fees	127,038.00		52,409.00	179,447.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	13,484.00			13,484.00
80-243-00	Admin Expense>Late Fees	2,670.00			2,670.00
80-244-00	Admin Expense>Bank Fees	33,823.00			33,823.00
80-246-00	Admin Expense>Donations/Charity	60.00			60.00
80-247-00	Admin Expense>Corporate Tax	786.00			786.00
80-249-00	Admin Expense>Recruiting	6,281.00			6,281.00
80-250-00	Admin Expense>Marketing & Advertising	11,194.00			11,194.00
80-251-00	Admin Expense>Bad Debt	54,955.00			54,955.00
80-252-00	Admin Expense>Startup Costs	6,630.00			6,630.00
80-700-00	Admin Expense>Contracted Service	27,429.00			27,429.00
80-811-80	Admin Expense>Director>Wages	113,334.00			113,334.00
80-839-80	Admin Expense>Admissions>Wages	146,513.00			146,513.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
80-840-80	Admin Expense>Business Office>Wages	130,387.00			130,387.00
80-880-00	Admin Expense>Payroll Taxes	30,987.00			30,987.00
80-881-00	Admin Expense>Workers Comp	14,274.00			14,274.00
80-882-00	Admin Expense>Health Insurance	7,767.00			7,767.00
80-883-00	Admin Expense>Other Benefits	77,751.00		(77,751.00)	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		32,509.00	32,509.00
85-204-00	Training & Education	0.00		386.00	386.00
85-245-00	Employee Benefits Expense>Background Checks	0.00		3,252.00	3,252.00
85-253-00	Uniforms	0.00		9,511.00	9,511.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00		256,552.00	256,552.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		732,074.00	732,074.00
91-121-00	Property Expense>Rent	273,927.00			273,927.00
91-161-00	Property Expense>RE Taxes	103,547.00			103,547.00
91-261-00	Property Expense>Personal Prop Taxes	354.00			354.00
92-000-00	Depreciation Expense	26,177.00			26,177.00
93-000-00	Amortization Expense	6,963.00			6,963.00
94-000-00	Interest Expense	121,345.00			121,345.00
Marcum 101	Dentist	0.00		6,329.00	6,329.00
Marcum 102	Cell Phone	0.00		1,234.00	1,234.00
Marcum 106	Accounting Fees	0.00		1,391.00	1,391.00
Marcum 107	Chamber of Commerce Dues	0.00		990.00	990.00
Marcum 109	Ambulance	0.00		9,590.00	9,590.00
Marcum 111	Employee Food	0.00		1,476.00	1,476.00
Marcum 112	Employee Relations	0.00		442.00	442.00
Marcum 113	Allowable Party	0.00		377.00	377.00
Marcum 114	Discriminatory Bonus	0.00		38,029.00	38,029.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at West Haven, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE 9/30/2017	FINAL 9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	113,334.00		0.00	113,334.00
Subtotal [2]	Administrators	113,334.00		0.00	113,334.00
Subgroup : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>W	74,447.00		0.00	74,447.00
80-840-80	Admin Expense>Business Office>Wages	130,387.00		0.00	130,387.00
Subtotal [4]	Other Administrative Salaries	204,834.00		0.00	204,834.00
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	58,876.00		0.00	58,876.00
Subtotal [5B]	Food Service Supervisor	58,876.00		0.00	58,876.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	200,645.00		0.00	200,645.00
70-832-80	Dietary Expense>Cook>Wages	128,580.00		0.00	128,580.00
Subtotal [5C]	Dietary Workers	329,225.00		0.00	329,225.00
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	325,766.00		0.00	325,766.00
Subtotal [6B]	Other Housekeeping Workers	325,766.00		0.00	325,766.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	57,136.00		0.00	57,136.00
Subtotal [7A]	Engineer or Chief of Maintenance	57,136.00		0.00	57,136.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	31,105.00		0.00	31,105.00
Subtotal [7B]	Other Maintenance Workers	31,105.00		0.00	31,105.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	86,732.00		0.00	86,732.00
Subtotal [8B]	Other Laundry Workers	86,732.00		0.00	86,732.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wage	133,691.00		0.00	133,691.00
61-812-80	Nursing Admin Expense>Assistant Direct	53,858.00		0.00	53,858.00
Subtotal [12A]	Director of Nurses/Assistant Director	187,549.00		0.00	187,549.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	39,409.00		0.00	39,409.00
60-809-80	Nursing Expense>RN Supervisor>Wage:	412,468.00		0.00	412,468.00
Subtotal [12B1]	RNs - Direct Care	451,877.00		0.00	451,877.00
Subgroup : [12B2]	RNs - Administrative				
61-817-80	Nursing Admin Expense>MDS / RNAC>V	92,412.00		0.00	92,412.00
61-819-80	Nursing Admin Expense>Nurse Admin>V	66,221.00		0.00	66,221.00
61-823-80	Nursing Admin Expense>Staff Coordinat	59,503.00		0.00	59,503.00
61-825-80	Nursing Admin Expense>Unit Manager>V	91,492.00		0.00	91,492.00
Subtotal [12B2]	RNs - Administrative	309,628.00		0.00	309,628.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	861,736.00		0.00	861,736.00
Subtotal [12C1]	LPNs - Direct Care	861,736.00		0.00	861,736.00
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,550,295.00		0.00	1,550,295.00
Subtotal [12D]	Aides and Attendants	1,550,295.00		0.00	1,550,295.00

Subgroup : [12H]	Recreation Workers			
71-811-80	Activity Expense>Director>Wages	44,410.00	0.00	44,410.00
71-831-80	Activity Expense>Aide>Wages	37,264.00	0.00	37,264.00
Subtotal [12H]	Recreation Workers	81,674.00	0.00	81,674.00
Subgroup : [12M]	Social Workers/Case Management			
69-811-80	Social Services Expense>Director>Wage	17,899.00	0.00	17,899.00
69-830-80	Social Services Expense>Assistant>Wag	47,083.00	0.00	47,083.00
Subtotal [12M]	Social Workers/Case Management	64,982.00	0.00	64,982.00
Subgroup : [12O]	Other			
61-818-80	Nursing Admin Expense>Medical Record	36,928.00	0.00	36,928.00
80-839-80	Admin Expense>Admissions>Wages	146,513.00	0.00	146,513.00
Subtotal [12O]	Other	183,441.00	0.00	183,441.00
Total [10-A]	Salaries and Wages	4,898,190.00	0.00	4,898,190.00
Group : [13-B]	Professional Fees			
Subgroup : [2]	Dentist			
Marcum 101	Dentist	0.00	6,329.00	6,329.00
			RJE - 1 6,329.00	
Subtotal [2]	Dentist	0.00	6,329.00	6,329.00
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	7,524.00	0.00	7,524.00
Subtotal [3]	Pharmacist	7,524.00	0.00	7,524.00
Subgroup : [5A]	PT - Resident Care			
65-000-00	PT Expense	249,393.00	0.00	249,393.00
68-700-00	Therapy Expense>Contracted Service	7,000.00	0.00	7,000.00
Subtotal [5A]	PT - Resident Care	256,393.00	0.00	256,393.00
Subgroup : [8A]	Medical Director			
61-750-00	Nursing Admin Expense>Medical Directo	36,000.00	0.00	36,000.00
Subtotal [8A]	Medical Director	36,000.00	0.00	36,000.00
Subgroup : [9A]	ST - Resident Care			
67-000-00	ST Expense	99,915.00	0.00	99,915.00
Subtotal [9A]	ST - Resident Care	99,915.00	0.00	99,915.00
Subgroup : [10A]	OT - Resident Care			
66-000-00	OT Expense	265,420.00	0.00	265,420.00
Subtotal [10A]	OT - Resident Care	265,420.00	0.00	265,420.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-18	Nursing Expense>Contracted Service>R	53,148.00	0.00	53,148.00
Subtotal [11A1]	RN's - Direct Care	53,148.00	0.00	53,148.00
Subgroup : [11B1]	LPN's - Direct Care			
60-700-19	Nursing Expense>Contracted Service>LI	131,434.00	0.00	131,434.00
Subtotal [11B1]	LPN's - Direct Care	131,434.00	0.00	131,434.00
Subgroup : [11C]	Aides			
60-700-20	Nursing Expense>Contracted Service>C	34,695.00	0.00	34,695.00
Subtotal [11C]	Aides	34,695.00	0.00	34,695.00
Subgroup : [12]	Other			
60-206-00	Nursing Expense>Clinical Services	11,646.00	(6,329.00)	5,317.00
			RJE - 1 (6,329.00)	
60-212-00	Nursing Expense>Clinical Consultants	990.00	0.00	990.00
Subtotal [12]	Other	12,636.00	(6,329.00)	6,307.00
Total [13-B]	Professional Fees	897,165.00	0.00	897,165.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			

61-881-00	Nursing Admin Expense>Workers Comp	137,303.00	0.00	137,303.00
69-881-00	Social Services Expense>Workers Comp	2,644.00	0.00	2,644.00
70-881-00	Dietary Expense>Workers Comp	15,818.00	0.00	15,818.00
71-881-00	Activity Expense>Workers Comp	3,289.00	0.00	3,289.00
74-881-00	Housekeeping & Laundry Expense>Worl	16,515.00	0.00	16,515.00
75-881-00	Maintenance Expense>Workers Comp	6,648.00	0.00	6,648.00
80-881-00	Admin Expense>Workers Comp	14,274.00	0.00	14,274.00
Subtotal [1A1]	Workmen's Compensation	196,491.00	0.00	196,491.00
Subgroup : [1A4] Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	299,734.00	0.00	299,734.00
69-880-00	Social Services Expense>Payroll Taxes	5,791.00	0.00	5,791.00
70-880-00	Dietary Expense>Payroll Taxes	34,192.00	0.00	34,192.00
71-880-00	Activity Expense>Payroll Taxes	7,150.00	0.00	7,150.00
74-880-00	Housekeeping & Laundry Expense>Payr	35,706.00	0.00	35,706.00
75-880-00	Maintenance Expense>Payroll Taxes	14,304.00	0.00	14,304.00
80-880-00	Admin Expense>Payroll Taxes	30,987.00	0.00	30,987.00
Subtotal [1A4]	Social Security (FICA)	427,864.00	0.00	427,864.00
Subgroup : [1A5] Health Insurance				
61-882-00	Nursing Admin Expense>Health Insuran	74,829.00	0.00	74,829.00
69-882-00	Social Services Expense>Health Insuran	1,409.00	0.00	1,409.00
70-882-00	Dietary Expense>Health Insurance	8,465.00	0.00	8,465.00
71-882-00	Activity Expense>Health Insurance	1,793.00	0.00	1,793.00
74-882-00	Housekeeping & Laundry Expense>Heal	8,853.00	0.00	8,853.00
75-882-00	Maintenance Expense>Health Insurance	3,579.00	0.00	3,579.00
80-882-00	Admin Expense>Health Insurance	7,767.00	0.00	7,767.00
85-260-79	Employee Benefits Expense>Welfare>U	0.00	732,074.00	732,074.00
Subtotal [1A5]	Health Insurance	106,695.00	732,074.00	838,769.00
Subgroup : [1A7] Pensions				
85-255-79	Employee Benefits Expense>Pension>U	0.00	256,552.00	256,552.00
Subtotal [1A7]	Pensions	0.00	256,552.00	256,552.00
Subgroup : [1A8] Uniform Allowance				
85-253-00	Uniforms	0.00	9,511.00	9,511.00
Subtotal [1A8]	Uniform Allowance	0.00	9,511.00	9,511.00
Subgroup : [1A9] Other				
61-883-00	Nursing Admin Expense>Other Benefits	751,195.00	(751,195.00)	0.00
69-883-00	Social Services Expense>Other Benefits	14,409.00	(14,409.00)	0.00
70-883-00	Dietary Expense>Other Benefits	86,651.00	(86,651.00)	0.00
71-883-00	Activity Expense>Other Benefits	18,029.00	(18,029.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Othe	90,250.00	(90,250.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	36,323.00	(36,323.00)	0.00
80-883-00	Admin Expense>Other Benefits	77,751.00	(77,751.00)	0.00
85-200-79	Employee Benefits Expense>Training Fu	0.00	32,509.00	32,509.00
85-204-00	Training & Education	0.00	386.00	386.00
85-245-00	Employee Benefits Expense>Background	0.00	3,252.00	3,252.00
Subtotal [1A9]	Other	1,074,608.00	(1,038,461.00)	36,147.00
Subgroup : [1C] Bad Debts				
80-251-00	Admin Expense>Bad Debt	54,955.00	0.00	54,955.00
Subtotal [1C]	Bad Debts	54,955.00	0.00	54,955.00

Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	67,781.00	(56,400.00)		11,381.00
			RJE - 7	(56,400.00)	
Marcum 106	Accounting Fees	0.00		1,391.00	1,391.00
			RJE - 5	1,391.00	
Subtotal [1D]	Accounting and Auditing	67,781.00		(55,009.00)	12,772.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	52,064.00		2,600.00	54,664.00
			RJE - 5	2,600.00	
80-238-59	Admin Expense>Legal Fees>Acquisition	(45.00)		0.00	(45.00)
Subtotal [1E]	Legal	52,019.00		2,600.00	54,619.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	12,091.00		0.00	12,091.00
80-208-00	Admin Expense>Equip-Rental	2,097.00		0.00	2,097.00
Subtotal [1G]	Office Supplies	14,188.00		0.00	14,188.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	12,448.00		(1,234.00)	11,214.00
			RJE - 2	(1,234.00)	
Subtotal [1H1]	Telephone and Telegraph	12,448.00		(1,234.00)	11,214.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 102	Cell Phone	0.00		1,234.00	1,234.00
			RJE - 2	1,234.00	
Subtotal [1H2]	Cellular Phones and Beepers	0.00		1,234.00	1,234.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	786.00		0.00	786.00
Subtotal [1J]	Corporation Business Taxes	786.00		0.00	786.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	586,415.00		0.00	586,415.00
Subtotal [1K3]	Resident Day User Fee	586,415.00		0.00	586,415.00
Total [15]	Expenditures Other than Salaries	2,594,250.00		(92,733.00)	2,501,517.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	10,910.00		(9,590.00)	1,320.00
			RJE - 6	(9,590.00)	
Subtotal [1]	Resident Travel and Entertainment	10,910.00		(9,590.00)	1,320.00
Subgroup : [2]	Holiday Parties for Staff				
Marcum 113	Allowable Party	0.00		377.00	377.00
			RJE - 3	377.00	
Subtotal [2]	Holiday Parties for Staff	0.00		377.00	377.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	10,099.00		0.00	10,099.00
80-236-04	Admin Expense>Travel>Allowable	2,100.00		0.00	2,100.00
Subtotal [4]	Employee Travel	12,199.00		0.00	12,199.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	4,466.00		0.00	4,466.00
80-233-00	Admin Expense>Seminars	973.00		350.00	1,323.00
			RJE - 4	350.00	
Subtotal [5]	Education Expense	5,439.00		350.00	5,789.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	6,281.00		0.00	6,281.00
Subtotal [M1]	Advertising Help Wanted	6,281.00		0.00	6,281.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	11,194.00		0.00	11,194.00

Subtotal [M3]	Advertising Other	<u>11,194.00</u>	<u>0.00</u>	<u>11,194.00</u>
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	2,743.00	0.00	2,743.00
Subtotal [M7]	Postage	<u>2,743.00</u>	<u>0.00</u>	<u>2,743.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	1,340.00	(1,340.00)	0.00
			(350.00)	
			(990.00)	
Subtotal [M8]	Dues and Membership Fees to Profess	<u>1,340.00</u>	<u>(1,340.00)</u>	<u>0.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce			
Marcum 107	Chamber of Commerce Dues	0.00	990.00	990.00
			990.00	
Subtotal [M8A]	Dues to Chamber of Commerce	<u>0.00</u>	<u>990.00</u>	<u>990.00</u>
Subgroup : [M10]	Contributions			
80-246-00	Admin Expense>Donations/Charity	60.00	0.00	60.00
Subtotal [M10]	Contributions	<u>60.00</u>	<u>0.00</u>	<u>60.00</u>
Subgroup : [M11]	Services Provided by Contract			
80-210-00	Admin Expense>Internet	2,100.00	0.00	2,100.00
80-230-00	Admin Expense>Data Processing	61,641.00	0.00	61,641.00
80-240-00	Admin Expense>Professional Fees	127,038.00	52,409.00	179,447.00
			(3,991.00)	
			56,400.00	
80-700-00	Admin Expense>Contracted Service	27,429.00	0.00	27,429.00
Subtotal [M11]	Services Provided by Contract	<u>218,208.00</u>	<u>52,409.00</u>	<u>270,617.00</u>
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	1,751.00	0.00	1,751.00
80-242-00	Admin Expense>Fines, Penalties & Settli	13,484.00	0.00	13,484.00
80-243-00	Admin Expense>Late Fees	2,670.00	0.00	2,670.00
80-244-00	Admin Expense>Bank Fees	33,823.00	0.00	33,823.00
80-252-00	Admin Expense>Startup Costs	6,630.00	0.00	6,630.00
Marcum 111	Employee Food	0.00	1,476.00	1,476.00
			1,476.00	
Marcum 112	Employee Relations	0.00	442.00	442.00
			442.00	
Marcum 114	Discriminatory Bonus	0.00	38,029.00	38,029.00
			38,029.00	
Subtotal [M13]	Other	<u>58,358.00</u>	<u>39,947.00</u>	<u>98,305.00</u>
Total [16]	Expenditures Other than Salaries (con	<u>326,732.00</u>	<u>83,143.00</u>	<u>409,875.00</u>
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	27,724.00	0.00	27,724.00
70-178-00	Dietary Expense>Food	177,944.00	0.00	177,944.00
71-178-00	Activity Expense>Food	248.00	0.00	248.00
Subtotal [2A1]	Raw Food	<u>205,916.00</u>	<u>0.00</u>	<u>205,916.00</u>
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	15,880.00	0.00	15,880.00
Subtotal [2A2]	Non-Food Supplies	<u>15,880.00</u>	<u>0.00</u>	<u>15,880.00</u>
Subgroup : [2B]	Purchased Services			
70-700-00	Dietary Expense>Contracted Service	75.00	0.00	75.00
Subtotal [2B]	Purchased Services	<u>75.00</u>	<u>0.00</u>	<u>75.00</u>
Total [18]	Dietary Basis for Allocation of Costs	<u>221,871.00</u>	<u>0.00</u>	<u>221,871.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3D]	Other			
73-183-00	Laundry Expense>Supplies	6,369.00	0.00	6,369.00
Subtotal [3D]	Other	<u>6,369.00</u>	<u>0.00</u>	<u>6,369.00</u>

Total [19]	Laundry-Basis for Allocation of Costs	<u>6,369.00</u>	<u>0.00</u>	<u>6,369.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4D]	Other			
72-183-00	Housekeeping Expense>Supplies	17,870.00	0.00	17,870.00
Subtotal [4D]	Other	<u>17,870.00</u>	<u>0.00</u>	<u>17,870.00</u>
Subgroup : [5A2]	Purchased from			
62-145-00	Pharmacy Expense>RX	185,419.00	0.00	185,419.00
Subtotal [5A2]	Purchased from	<u>185,419.00</u>	<u>0.00</u>	<u>185,419.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	7,322.00	0.00	7,322.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>7,322.00</u>	<u>0.00</u>	<u>7,322.00</u>
Subgroup : [5D]	Ambulance/Limousine			
Marcum 109	Ambulance	0.00	9,590.00	9,590.00
			RJE - 6 9,590.00	
Subtotal [5D]	Ambulance/Limousine	<u>0.00</u>	<u>9,590.00</u>	<u>9,590.00</u>
Subgroup : [5E2]	Oxygen - Other			
64-223-00	Other Ancillary Expense>Oxygen	1,689.00	0.00	1,689.00
Subtotal [5E2]	Oxygen - Other	<u>1,689.00</u>	<u>0.00</u>	<u>1,689.00</u>
Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	7,004.00	0.00	7,004.00
Subtotal [5F]	X-Rays and related radiological	<u>7,004.00</u>	<u>0.00</u>	<u>7,004.00</u>
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	19,506.00	0.00	19,506.00
Subtotal [5H]	Laboratory	<u>19,506.00</u>	<u>0.00</u>	<u>19,506.00</u>
Subgroup : [5I]	Recreation			
71-183-00	Activity Expense>Supplies	1,601.00	0.00	1,601.00
71-202-00	Activity Expense>Resident Missing Items	3,153.00	0.00	3,153.00
71-700-00	Activity Expense>Contracted Service	3,975.00	0.00	3,975.00
80-232-00	Admin Expense>Cable TV	7,761.00	0.00	7,761.00
Subtotal [5I]	Recreation	<u>16,490.00</u>	<u>0.00</u>	<u>16,490.00</u>
Subgroup : [5J]	Other			
60-183-00	Nursing Expense>Supplies	108,041.00	0.00	108,041.00
60-205-00	Nursing Expense>Sanitation & Incineration	585.00	0.00	585.00
60-208-00	Nursing Expense>Equip-Rental	45,763.00	0.00	45,763.00
60-230-00	Nursing Expense>Data Processing	8,551.00	0.00	8,551.00
Subtotal [5J]	Other	<u>162,940.00</u>	<u>0.00</u>	<u>162,940.00</u>
Total [20]	Housekeeping and Resident Care Basis	<u>418,240.00</u>	<u>9,590.00</u>	<u>427,830.00</u>
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
70-207-00	Dietary Expense>Repairs & Maint	1,306.00	0.00	1,306.00
75-207-00	Maintenance Expense>Repairs & Maint	27,400.00	0.00	27,400.00
Subtotal [6A]	Repairs and Maintenance	<u>28,706.00</u>	<u>0.00</u>	<u>28,706.00</u>
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	5,499.00	0.00	5,499.00
Subtotal [6B]	Heat	<u>5,499.00</u>	<u>0.00</u>	<u>5,499.00</u>
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	59,273.00	0.00	59,273.00
Subtotal [6C]	Light & Power	<u>59,273.00</u>	<u>0.00</u>	<u>59,273.00</u>
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	31,872.00	0.00	31,872.00
Subtotal [6D]	Water	<u>31,872.00</u>	<u>0.00</u>	<u>31,872.00</u>

Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	9,996.00	0.00	9,996.00
75-205-00	Maintenance Expense>Sanitation & Incin	24,634.00	0.00	24,634.00
75-217-00	Maintenance Expense>Extermination	1,702.00	0.00	1,702.00
75-218-00	Maintenance Expense>Snow Removal	4,037.00	0.00	4,037.00
75-219-00	Maintenance Expense>Landscaping	6,509.00	0.00	6,509.00
75-220-00	Maintenance Expense>Fire Drill	8,777.00	0.00	8,777.00
75-700-00	Maintenance Expense>Contracted Servi	49,557.00	0.00	49,557.00
75-837-00	Maintenance Expense>Security	7,759.00	0.00	7,759.00
Subtotal [6F]	Other	112,971.00	0.00	112,971.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	26,177.00	0.00	26,177.00
Subtotal [7D]	Movable Equipment	26,177.00	0.00	26,177.00
Subgroup : [8A]	Organization Expense			
93-000-00	Amortization Expense	6,963.00	0.00	6,963.00
Subtotal [8A]	Organization Expense	6,963.00	0.00	6,963.00
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	273,927.00	0.00	273,927.00
Subtotal [9]	Rental Payments	273,927.00	0.00	273,927.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	103,547.00	0.00	103,547.00
Subtotal [10B]	Real estate taxes paid by lessor	103,547.00	0.00	103,547.00
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	354.00	0.00	354.00
Subtotal [10C]	Personal property taxes	354.00	0.00	354.00
Total [22]	Maintenance and Property	649,289.00	0.00	649,289.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	121,345.00	0.00	121,345.00
Subtotal [12D]	Other Interest Expense	121,345.00	0.00	121,345.00
Subgroup : [14A]	Insurance on Property			
80-165-00	Admin Expense>Insurance - Property	7,038.00	0.00	7,038.00
Subtotal [14A]	Insurance on Property	7,038.00	0.00	7,038.00
Subgroup : [14B]	Insurance of Automobiles			
80-167-00	Admin Expense>Insurance - Auto	279.00	0.00	279.00
Subtotal [14B]	Insurance of Automobiles	279.00	0.00	279.00
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Lia	43,068.00	0.00	43,068.00
80-163-00	Admin Expense>Insurance - EPLI	1,064.00	0.00	1,064.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
Subtotal [14C3]	Other	44,632.00	0.00	44,632.00
Total [27]	Interest and Insurance	173,294.00	0.00	173,294.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(6,521,055.00)	0.00	(6,521,055.00)
40-111-73	Room & Board Revenue>Medicaid Bed t	(54,303.00)	0.00	(54,303.00)
Subtotal [1A]	Medicaid Residents (CT only)	(6,575,358.00)	0.00	(6,575,358.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(2,916,559.00)	0.00	(2,916,559.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(2,916,559.00)	0.00	(2,916,559.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>Se	59,104.00	0.00	59,104.00
Subtotal [3B]	Medicare room and board contractual	59,104.00	0.00	59,104.00

Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(159,705.00)	0.00	(159,705.00)
40-105-00	Room & Board Revenue>HMO	(138,626.00)	0.00	(138,626.00)
40-109-00	Room & Board Revenue>Hospice	(192,802.00)	0.00	(192,802.00)
Subtotal [4A]	Private-pay residents and other	(491,133.00)	0.00	(491,133.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-105-14	Room & Board Revenue>HMO>Sequest	551.00	0.00	551.00
Subtotal [4B]	Private-pay room and board contractu	551.00	0.00	551.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(161,553.00)	0.00	(161,553.00)
Subtotal [5A]	Prescription Drugs - Medicare	(161,553.00)	0.00	(161,553.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	161,553.00	0.00	161,553.00
Subtotal [5B]	Prescription Drugs - Medicare Contrac	161,553.00	0.00	161,553.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(269,247.00)	0.00	(269,247.00)
42-103-00	PT Revenue>Medicare B	(132,633.00)	0.00	(132,633.00)
Subtotal [7A]	Physical Therapy - Medicare	(401,880.00)	0.00	(401,880.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	269,247.00	0.00	269,247.00
Subtotal [7B]	Physical Therapy - Medicare Contract	269,247.00	0.00	269,247.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-104-00	PT Revenue>Private	(50.00)	0.00	(50.00)
42-111-00	PT Revenue>Medicaid	(31,676.00)	0.00	(31,676.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(31,726.00)	0.00	(31,726.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-111-01	PT Revenue>Medicaid>C/A	31,676.00	0.00	31,676.00
Subtotal [7D]	Physical Therapy - Non-medicare Conti	31,676.00	0.00	31,676.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(132,336.00)	0.00	(132,336.00)
44-103-00	ST Revenue>Medicare B	(86,513.00)	0.00	(86,513.00)
Subtotal [8A]	Speech Therapy - Medicare	(218,849.00)	0.00	(218,849.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	132,336.00	0.00	132,336.00
Subtotal [8B]	Speech Therapy - Medicare Contractu	132,336.00	0.00	132,336.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-111-00	ST Revenue>Medicaid	(35,833.00)	0.00	(35,833.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(35,833.00)	0.00	(35,833.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-111-01	ST Revenue>Medicaid>C/A	35,833.00	0.00	35,833.00
Subtotal [8D]	Speech Therapy - Non-medicare Conti	35,833.00	0.00	35,833.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(313,615.00)	0.00	(313,615.00)
43-103-00	OT Revenue>Medicare B	(125,444.00)	0.00	(125,444.00)
Subtotal [9A]	Occupational Therapy - Medicare	(439,059.00)	0.00	(439,059.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	313,615.00	0.00	313,615.00
Subtotal [9B]	Occupational Therapy - Medicare Conti	313,615.00	0.00	313,615.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-104-00	OT Revenue>Private	(65.00)	0.00	(65.00)
43-111-00	OT Revenue>Medicaid	(29,682.00)	0.00	(29,682.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(29,747.00)	0.00	(29,747.00)

Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-111-01	OT Revenue>Medicaid>C/A	29,682.00	0.00	29,682.00
Subtotal [9D]	Occupational Therapy - Non-medicare	29,682.00	0.00	29,682.00
Subgroup : [10A]	Other - Medicare			
52-102-00	Revenue Adjustments>Medicare A	1,047.00	0.00	1,047.00
Subtotal [10A]	Other - Medicare	1,047.00	0.00	1,047.00
Subgroup : [10B]	Other - Non-medicare			
52-109-00	Revenue Adjustments>Hospice	(194.00)	0.00	(194.00)
52-111-00	Revenue Adjustments>Medicaid	6,970.00	0.00	6,970.00
Subtotal [10B]	Other - Non-medicare	6,776.00	0.00	6,776.00
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(216.00)	0.00	(216.00)
Subtotal [15]	Interest Income	(216.00)	0.00	(216.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops			
71-179-00	Activity Expense>Barber & Beauty	16.00	0.00	16.00
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	16.00	0.00	16.00
Subgroup : [18]	Other Revenue			
51-818-00	Other Rev>Medical Records	(158.00)	0.00	(158.00)
Subtotal [18]	Other Revenue	(158.00)	0.00	(158.00)
Total [30]	Statement of Revenue	(10,260,635.00)	0.00	(10,260,635.00)
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-001-00	Cash>Clearing	2,179.00	0.00	2,179.00
10-014-00	Cash>Petty Cash Facility	477.00	0.00	477.00
10-015-00	Cash>Petty Cash PNA	597.00	0.00	597.00
10-020-90	Cash>Payroll>West Haven	(3,001.00)	0.00	(3,001.00)
10-050-90	Cash>WFPayroll>West Haven	467.00	0.00	467.00
10-060-90	Cash>Resident Trust>West Haven	36,221.00	0.00	36,221.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-90	Cash>WFOperating>West Haven	(3,209.00)	0.00	(3,209.00)
Subtotal [A1]	Cash	38,731.00	0.00	38,731.00
Subgroup : [A2]	Resident A/R			
11-102-00	Accounts Receivable>Medicare A	214,138.00	0.00	214,138.00
11-104-00	Accounts Receivable>Private	66,778.00	0.00	66,778.00
11-105-00	Accounts Receivable>HMO	31,339.00	0.00	31,339.00
11-109-00	Accounts Receivable>Hospice	46,062.00	0.00	46,062.00
11-111-00	Accounts Receivable>Medicaid	737,441.00	0.00	737,441.00
11-112-00	Accounts Receivable>Income	19,517.00	0.00	19,517.00
11-120-00	Accounts Receivable>Allow for Doubtful	(54,955.00)	0.00	(54,955.00)
11-123-00	Accounts Receivable>Ancillary	44,497.00	0.00	44,497.00
Subtotal [A2]	Resident A/R	1,104,817.00	0.00	1,104,817.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	1,987.00	0.00	1,987.00
12-124-00	Prepaid Expenses>Insurance	2,272.00	0.00	2,272.00
12-126-00	Prepaid Expenses>Taxes	1,591.00	0.00	1,591.00
Subtotal [A5]	Prepaid Expenses	5,850.00	0.00	5,850.00
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	69,682.00	0.00	69,682.00
15-131-00	Accum Depn>Leasehold Improvements	(9,254.00)	0.00	(9,254.00)
Subtotal [B4]	Leasehold Improvements	60,428.00	0.00	60,428.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equ	9,540.00	0.00	9,540.00
14-133-00	Fixed Assets>Medical Equipment	7,777.00	0.00	7,777.00
14-134-00	Fixed Assets>Computer Hardware	34,292.00	0.00	34,292.00
14-135-00	Fixed Assets>Computer Software	6,755.00	0.00	6,755.00

14-137-01	Fixed Asset>Capital Lease>Copier	16,850.00	0.00	16,850.00
14-305-00	Fixed Assets>Sales Use Tax	520.00	0.00	520.00
15-132-00	Accum Depn>Furniture, Fixtures and Equ	(1,955.00)	0.00	(1,955.00)
15-133-00	Accum Depn>Medical Equipment	(1,196.00)	0.00	(1,196.00)
15-134-00	Accum Depn>Computer Hardware	(8,352.00)	0.00	(8,352.00)
15-135-00	Accum Depn>Computer Software	(1,456.00)	0.00	(1,456.00)
15-137-01	Accumulated Depn>Capital Lease>Copie	(13,340.00)	0.00	(13,340.00)
15-305-00	Accum Depn>Sales Use Tax	(41.00)	0.00	(41.00)
Subtotal [B6]	Movable Equipment	49,394.00	0.00	49,394.00
Subgroup : [B9] Other Fixed Assets				
14-136-00	Fixed Assets>CIP	6,150.00	0.00	6,150.00
Subtotal [B9]	Other Fixed Assets	6,150.00	0.00	6,150.00
Subgroup : [D1] Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	15,000.00	0.00	15,000.00
Subtotal [D1]	Deferred Deposits	15,000.00	0.00	15,000.00
Subgroup : [D3] Organization Expense				
17-000-00	Deferred Financing Costs	34,814.00	0.00	34,814.00
19-265-00	Accumulated Amortization>Deferred Fina	(10,444.00)	0.00	(10,444.00)
Subtotal [D3]	Organization Expense	24,370.00	0.00	24,370.00
Subgroup : [D4] Goodwill				
16-000-00	Goodwill	400,546.00	0.00	400,546.00
Subtotal [D4]	Goodwill	400,546.00	0.00	400,546.00
Subgroup : [D6] Loans to Owners or Related Parties				
27-000-91	Due To/(From)>Waterbury	3,550.00	0.00	3,550.00
27-315-00	Due To/(From)>Southport	3,041.00	0.00	3,041.00
27-317-00	Due To/(From)>Fairview Management	212.00	0.00	212.00
Subtotal [D6]	Loans to Owners or Related Parties	6,803.00	0.00	6,803.00
Subgroup : [D7] Other Assets				
13-127-00	Due From>Old Owner	33,604.00	0.00	33,604.00
27-172-00	Due To/(From)>Vendor	58,766.00	0.00	58,766.00
27-174-00	Due To/(From)>Other L&E	446.00	0.00	446.00
27-314-00	Due To/(From)>RFMS	1,410.00	0.00	1,410.00
28-127-00	Due To>Old Owner	(21,812.00)	0.00	(21,812.00)
Subtotal [D7]	Other Assets	72,414.00	0.00	72,414.00
Total [31-32]	Assets	1,784,503.00	0.00	1,784,503.00
Group : [33-34] Liabilities				
Subgroup : [A1] Trade A/P				
20-000-00	Accounts Payable	(959,605.00)	0.00	(959,605.00)
21-350-00	Other Current Payables>Resident Funds	(36,221.00)	0.00	(36,221.00)
21-884-00	Other Current Payable>Disability & Other	(881.00)	0.00	(881.00)
Subtotal [A1]	Trade A/P	(996,707.00)	0.00	(996,707.00)
Subgroup : [A4] Accrued Payroll				
23-000-00	Accrued Wages & Related	(153,525.00)	0.00	(153,525.00)
23-157-00	Accrued Expenses>PTO	(137,015.00)	0.00	(137,015.00)
Subtotal [A4]	Accrued Payroll	(290,540.00)	0.00	(290,540.00)
Subgroup : [A7] Medicare Final Settlement Payable				
27-102-00	Due To/(From)>Medicare A	(6,488.00)	0.00	(6,488.00)
Subtotal [A7]	Medicare Final Settlement Payable	(6,488.00)	0.00	(6,488.00)
Subgroup : [A12] Other Current Liabilities				
24-000-00	Accrued Expenses	(148,821.00)	0.00	(148,821.00)
24-000-01	Accrued Expenses (Assumed)	(24,581.00)	0.00	(24,581.00)
24-000-02	Accrued Expenses>Tamkar Brokerage F	(4,352.00)	0.00	(4,352.00)
24-137-01	Accrued Expenses>Capital Lease>Copie	(4,550.00)	0.00	(4,550.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	7,120.00	0.00	7,120.00
24-165-00	Accrued Expenses>Insurance - Property	(1,962.00)	0.00	(1,962.00)
24-260-79	Accrued Expenses>Welfare (Assumed) :	9,133.00	0.00	9,133.00

24-882-00	Accrued Expenses>Health Insurance	(51,559.00)	0.00	(51,559.00)
Subtotal [A12]	Other Current Liabilities	(219,572.00)	0.00	(219,572.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-87	Due To/(From)>Torrington	(4,520.00)	0.00	(4,520.00)
27-000-88	Due To/(From)>New Haven	(22,136.00)	0.00	(22,136.00)
27-000-89	Due To/(From)>Prospect	(1,060.00)	0.00	(1,060.00)
27-000-92	Due To/(From)>Management	(96,430.00)	0.00	(96,430.00)
27-000-93	Due To/(From)>Holdings	(314,802.00)	0.00	(314,802.00)
27-152-00	Due To/(From)>Employee	(4,981.00)	0.00	(4,981.00)
27-257-00	Due To/(From)>Employee Physicals	(2,279.00)	0.00	(2,279.00)
27-316-00	Due To/(From)>Greenwich	(161.00)	0.00	(161.00)
27-400-00	Due to/(from)>Eli Mirlis	(4,845.00)	0.00	(4,845.00)
Subtotal [B3]	Loans from Owners or Related Parties	(451,214.00)	0.00	(451,214.00)
Subgroup : [B4]	Other Long-Term Liabilities			
27-112-00	Due To/(From)>Income	(5,895.00)	0.00	(5,895.00)
27-199-00	Due To>Patient Spend Down	(29,034.00)	0.00	(29,034.00)
Subtotal [B4]	Other Long-Term Liabilities	(34,929.00)	0.00	(34,929.00)
Total [33-34]	Liabilities	(1,999,450.00)	0.00	(1,999,450.00)
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-000-86	Partner's Equity>All Partners>Capital Dre	259.00	0.00	259.00
Subtotal [B1]	Owner's Capital	259.00	0.00	259.00
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	289,923.00	0.00	289,923.00
Subtotal [B5]	Cumulated Earnings	289,923.00	0.00	289,923.00
Total [35]	Equity	290,182.00	0.00	290,182.00
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at West Haven, LLC**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dental expense to the correct line of the cost report				
Marcum 101	Dentist	E.08	6,329.00	
60-206-00	Nursing Expense>Clinical Services			6,329.00
Total			<u>6,329.00</u>	<u>6,329.00</u>
Reclassifying Journal Entries JE # 2				
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone	E.04	1,234.00	
80-231-00	Admin Expense>Telephone			1,234.00
Total			<u>1,234.00</u>	<u>1,234.00</u>
Reclassifying Journal Entries JE # 3				
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union	E.12	32,509.00	
85-204-00	Training & Education		386.00	
85-245-00	Employee Benefits Expense>Background Checks		3,252.00	
85-253-00	Uniforms		9,511.00	
85-255-79	Employee Benefits Expense>Pension>Union		256,552.00	
85-260-79	Employee Benefits Expense>Welfare>Union		732,074.00	
Marcum 111	Employee Food		1,476.00	
Marcum 112	Employee Relations		442.00	
Marcum 113	Allowable Party		377.00	
Marcum 114	Discriminatory Bonus		38,029.00	
61-883-00	Nursing Admin Expense>Other Benefits			751,195.00
69-883-00	Social Services Expense>Other Benefits			14,409.00
70-883-00	Dietary Expense>Other Benefits			86,651.00
71-883-00	Activity Expense>Other Benefits			18,029.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			90,250.00
75-883-00	Maintenance Expense>Other Benefits			36,323.00
80-883-00	Admin Expense>Other Benefits			77,751.00
Total			<u>1,074,608.00</u>	<u>1,074,608.00</u>
Reclassifying Journal Entries JE # 4				
To reclass seminar expense into the proper line of the cost report				
80-233-00	Admin Expense>Seminars	D.01	350.00	
80-235-00	Admin Expense>Dues & Subscriptions			350.00
Total			<u>350.00</u>	<u>350.00</u>
Reclassifying Journal Entries JE # 5				
To reclass accounting & Legal expenses to the correct line of the cost report				
80-238-00	Admin Expense>Legal Fees	E.03	2,600.00	
Marcum 106	Accounting Fees		1,391.00	
80-240-00	Admin Expense>Professional Fees			3,991.00
Total			<u>3,991.00</u>	<u>3,991.00</u>
Reclassifying Journal Entries JE # 6				
To Reclass Ambulance expense into proper line of cost report				
Marcum 109	Ambulance	E.05	9,590.00	
60-213-00	Nursing Expense>Transportation			9,590.00
Total			<u>9,590.00</u>	<u>9,590.00</u>
Reclassifying Journal Entries JE # 7				
To Reclass Professional Fees from Accounting Fees				
80-240-00	Admin Expense>Professional Fees	E.02	56,400.00	
80-239-00	Admin Expense>Accounting Fees			56,400.00
Total			<u>56,400.00</u>	<u>56,400.00</u>
Reclassifying Journal Entries JE # 8				
To Reclass Dues to the Chamber of Commerce from Dues & Subscriptions				
Marcum 107	Chamber of Commerce Dues	D.01	990.00	
80-235-00	Admin Expense>Dues & Subscriptions			990.00
Total			<u>990.00</u>	<u>990.00</u>
Total Reclassifying Journal Entries			<u>1,153,492.00</u>	<u>1,153,492.00</u>
Total All Journal Entries			<u>1,153,492.00</u>	<u>1,153,492.00</u>



Workpaper Index: B.04
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/12/2018
 Run Date: 2/12/2018

Provider Name: RegalCare at West Haven, LLC
 Provider Number: 000010926
 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: