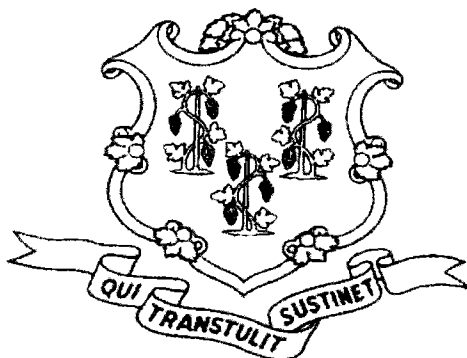


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

| | |
|--|--|
| Name of Facility (as licensed) RegalCare at New Haven, LLC | |
| Address (No. & Street, City, State, Zip Code) 181 Clifton Street, New Haven, CT 06513 | |
| Type of Facility | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) |
| <input type="checkbox"/> (Specify) | |
| Report for Year Beginning 10/1/2017 | Report for Year Ending 9/30/2018 |

| | | | | |
|------------------|--------------|------|-----------|------------------------------|
| License Numbers: | CCNH 2351 | RHNS | (Specify) | Medicare Provider 07-5397 |
|------------------|--------------|------|-----------|------------------------------|

| | | | |
|----------------------------|-------------------|------|---------|
| Medicaid Provider Numbers: | CCNH 000008177 | RHNS | ICF-IID |
|----------------------------|-------------------|------|---------|

For Department Use Only

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

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General Information

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

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for RegalCare at New Haven, LLC [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | Page 1A | of 37 |
|--|-------|--|--------------------|
| Name of Facility RegalCare at New Haven, LLC | | Period Covered: From 10/1/2017 To 9/30/2018 | |
| Address of Facility 181 Clifton Street, New Haven, CT 06513 | | | |
| Report Prepared By Marcum LLP | | Phone Number 203-781-9600 | Date 12/17/2018 |
| 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 203-907-3550 | Report for Year Ended 9/30/2018 | Page 2 | of 37 |
|---------------------------------------|------------------------------------|-----------|----------|

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

| | | | |
|------------------|--------------|-------------------|----------------------------------|
| License Numbers: | CCNH 2351 | RHNS (Specify) | Medicare Provider No. 07-5397 |
|------------------|--------------|-------------------|----------------------------------|

| | | | |
|--|--|------------------------------------|--|
| 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. |
|---|------------------------------|--|--------------------------|

N/A

| | | |
|--|---|------|
| Administrator | | |
| Name of Administrator Brett Stewart | Nursing Home Administrator's License No.: | 1706 |

| | |
|---|--------------|
| 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 New Haven, LLC | License No. 2351 | Report for Year Ended 9/30/2018 | Page 3A | of 37 |
| 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 | | |
| N/A | | | | |
| 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 Related Parties*

| Name of Facility RegalCare at New Haven, LLC | License No. 2351 | Report for Year Ended 9/30/2018 | Page 4 | of 37 | | | |
|---|--|---|----------------------------------|--|--|---------------|----------------------------------|
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | | | | |
| Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | | | | |
| If "Yes," provide the Name/Address and complete the information on Page 11 of the report. | | | | | | | |
| 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 | 77,103 | 77,103 |
| RegalCare Rehab | 26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970 | <input type="radio"/> | <input checked="" type="radio"/> | Physical Therapy | Pg 13 / Line B5a | 347,319 | 347,319 |
| RegalCare Rehab | 26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970 | <input type="radio"/> | <input checked="" type="radio"/> | Speech Therapy | Pg 13 / Line B9a | 86,466 | 86,466 |
| RegalCare Rehab | 26 Firemens Memorial Drive, Suite 205 Pomona, NY 10970 | <input type="radio"/> | <input checked="" type="radio"/> | Occupational Therapy | Pg 13 / Line B10a | 249,532 | 249,532 |
| | | <input type="radio"/> | <input checked="" type="radio"/> | Workers Comp | Pg 15 / Line 1a1 | 310,847 | 310,847 |
| | | <input type="radio"/> | <input checked="" type="radio"/> | Health Insurance | Pg 15 / Line 1a5 | 1,296,021 | 1,296,021 |
| | | <input type="radio"/> | <input checked="" type="radio"/> | Property Insurance | Pg 27 / Line 14a | 8,182 | 8,182 |
| | | <input type="radio"/> | <input checked="" type="radio"/> | Liability Insurance | Pg 27 / Line 14c3 | 83,546 | 83,546 |

* Use additional sheets if necessary.

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

General Information and Questionnaire Leases (Excluding Real Property)

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

| Name of Facility RegalCare at New Haven, LLC | | License No. 2351 | | Report for Year Ended 9/30/2018 | | Page 6 | of 37 |
|---|---|----------------------------------|-----------------------------|------------------------------------|------------------|------------------------------|-------------------|
| Name and Address of Lessor | Related * to Owners, Operators, Officers | | Description of Items Leased | Date of Lease** | Term of Lease | Annual Amount of Lease | Amount Claimed |
| | Yes | No | | | | | |
| N/A | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | |
| Total *** | | | | | | | |

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

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

| | | | | |
|---|---------------------|------------------------------------|-----------|----------|
| Name of Facility RegalCare at New Haven, LLC | License No. 2351 | Report for Year Ended 9/30/2018 | Page 7 | of 37 |
|---|---------------------|------------------------------------|-----------|----------|

The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

| | |
|--|---|
| Name of Accounting Firm 1 Marcum LLP 2 3 4 | Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, 8th Floor, New Haven, CT 06511 |
|--|---|

Services Provided by This Firm (*describe fully*)

| | |
|---|------------------------------|
| 1 Advisory Services / Cost Report Preparation | \$ 19,387 |
| 2 | \$ |
| 3 | \$ |
| 4 | \$ |
| | Charge for Services Provided |
| | \$ 19,387 |

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

| | |
|---|---|
| Name of Legal Firm or Independent Attorney 1 Leclair Ryan 2 Murtha Cullina, LLP 3 Robinson & Cole, LLP 4 CNH Finance 5 See attached for continued list | Telephone Number 804-783-2003 860-240-6000 860-275-8200 203-742-3057 Various |
|---|---|

| |
|--|
| Address (<i>No. & Street, City, State, Zip Code</i>) 1 P.O. Box 780054, Philadelphia, PA 19178-0054 2 Dept. 101011 PO Box 150435, Hartford, CT 06115-0435 3 282 Trumbull Street, Hartford, CT 06103-3597 4 2 Greenwich Plaza, Greenwich, CT 06830 5 Various |
|--|

Services Provided by This Firm (*describe fully*)

| | |
|--|------------------------------|
| 1 Settlement negotiations (Disallowed \$5,397 on Pg 28) | \$ 10,795 |
| 2 General Healthcare Regulatory, Licensing (Disallowed \$644 on Pg 28) | \$ 4,004 |
| 3 Termination Arbitration, General legal matters (Disallowed \$573 on Pg 28) | \$ 2,223 |
| 4 Line of Credit Financing (Disallowed \$12,394 on Pg 28) | \$ 12,394 |
| 5 Various (Disallowed \$11,819 on pg 28) | \$ 29,881 |
| | Charge for Services Provided |
| | \$ 59,297 |

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

| | | | | | |
|---|---|---------------------|------------------------------------|------------------------------|----------|
| Name of Facility RegalCare at New Haven, LLC | | License No. 2351 | Report for Year Ended 9/30/2018 | Page 7a | of 37 |
| Legal Services Information | | | | | |
| Name of Legal Firm or Independent Attorney | | | Telephone Number | | |
| 1 | American Arbitration Association | | 617-451-6600 | | |
| 2 | Beverly J Hodgson, Esq. | | 203-497-8571 | | |
| 3 | Parrett Porto Parese & Colwell, LLC | | 203-281-2700 | | |
| 4 | Denise Rowe | | N/A | | |
| 5 | Peter Adomeit | | 860-561-8700 | | |
| 6 | Ramon Delgado | | N/A | | |
| 7 | Yifat Schnur Esquire LLC | | 347-268-08817 | | |
| 8 | Donahue, Durham & Noonan, P.C. | | 203-458-9168 | | |
| Address (No. & Street, City, State, Zip Code) | | | | | |
| 1 | 200 State Street, 7th floor, Boston MA 02109 | | | | |
| 2 | 17 Temple Court New Haven, CT 06511 | | | | |
| 3 | 2319 Whitney Ave Ste 1d, Hamden, CT 06518 | | | | |
| 4 | N/A | | | | |
| 5 | 29 Farm Hill Road West Hartford, CT 06107 | | | | |
| 6 | N/A | | | | |
| 7 | 22 Prescott Street Edison, NJ 08817 | | | | |
| 8 | 741 Boston Post Road, Suite 306 Guilford, CT 06437 | | | | |
| Services Provided by This Firm (describe fully) | | | | | |
| 1 | Initial Administrative Fees | | | \$ | 3,400 |
| 2 | Arbitration of AAA Case (Disallowed on Pg 28) | | | \$ | 1,400 |
| 3 | Rowe Settlement Agreement (Disallowed \$5,166 on Pg 28) | | | \$ | 10,333 |
| 4 | Settlement of wages/emotional distress (Disallowed \$2,834 on Pg 28) | | | \$ | 5,668 |
| 5 | Termination of Employee Hearing & Travel Expenses | | | \$ | 1,778 |
| 6 | Notary Appointment fees and Notary Recording Fees | | | \$ | 140 |
| 7 | Settlement Negotiations / Legal Advisement (Disallowed \$2,226 on Pg 28) | | | \$ | 6,247 |
| 8 | Settlement Negotiations, Welfare Fund Payment Matters (Disallowed \$193 on Pg 28) | | | \$ | 915 |
| | | | | Charge for Services Provided | |
| | | | | \$ | 29,881 |

Schedule of Resident Statistics

| Name of Facility RegalCare at New Haven, LLC | License No. 2351 | | Report for Year Ended 9/30/2018 | | | | | | Page | of |
|---|---------------------|--------|------------------------------------|------------------|----------------------|-----------------|------------|----------------------|--------|------------|
| | | | Period 10/1 Thru 6/30 | | Period 7/1 Thru 9/30 | | 8 | 37 | | |
| | | | Total All Levels | Total CCNH Level | Total RHNS Level | Total (Specify) | Total CCNH | Total RHNS (Specify) | Total | Total CCNH |
| 1. Certified Bed Capacity | | | | | | | | | | |
| A. On last day of PREVIOUS report period | 150 | 150 | | | 150 | 150 | | 150 | 150 | |
| B. On last day of THIS report period | 150 | 150 | | | 150 | 150 | | 150 | 150 | |
| 2. Number of Residents | | | | | | | | | | |
| A. As of midnight of PREVIOUS report period | 132 | 132 | | | 132 | 132 | | 134 | 134 | |
| B. As of midnight of THIS report period | 145 | 145 | | | 134 | 134 | | 145 | 145 | |
| 3. Total Number of Days Care Provided During Period | | | | | | | | | | |
| A. Medicare | 5,339 | 5,339 | | | 3,468 | 3,468 | | 1,871 | 1,871 | |
| B. Medicaid (Conn.) | 43,091 | 43,091 | | | 31,857 | 31,857 | | 11,234 | 11,234 | |
| C. Medicaid (other states) | | | | | | | | | | |
| D. Private Pay | 205 | 205 | | | 195 | 195 | | 10 | 10 | |
| E. State SSI for RCH | | | | | | | | | | |
| F. Other (Specify) HMO & Private Insurance | 321 | 321 | | | 241 | 241 | | 80 | 80 | |
| G. Total Care Days During Period (3A thru F) | 48,956 | 48,956 | | | 35,761 | 35,761 | | 13,195 | 13,195 | |
| 4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds | | | | | | | | | | |
| A. Medicaid Bed Reserve Days | 243 | 243 | | | | | | 243 | 243 | |
| B. Other Bed Reserve Days | | | | | | | | | | |
| Total Resident Days (3G + 4A + 4B) | 49,199 | 49,199 | | | 35,761 | 35,761 | | 13,438 | 13,438 | |

Schedule of Resident Statistics (Cont'd)

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

4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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 | 26 | | 117 | | 2 | | | | |
| Per Diem Rate | | | | | | | | | |
| a. One bed rm. | Various | | 252.38 | | 382.00 | | | | |
| b. Two bed rms. | Various | | 252.38 | | 328.00 | | | | |
| c. Three or more bed rms. | | | | | | | | | |

7. Total Number of Physical Therapy Treatments

| | TOTAL | CCNH | RHNS | (Specify) |
|--|--------|--------|------|-----------|
| A. Medicare - Part B | 4,041 | 4,041 | | |
| B. Medicaid (Exclusive of Part B) | | | | |
| 1. Maintenance Treatments | 318 | 318 | | |
| 2. Restorative Treatments | 2,860 | 2,860 | | |
| C. Other | 12,845 | 12,845 | | |
| D. Total Physical Therapy Treatments | 20,064 | 20,064 | | |
| 8. Total Number of Speech Therapy Treatments | | | | |
| A. Medicare - Part B | 675 | 675 | | |
| B. Medicaid (Exclusive of Part B) | | | | |
| 1. Maintenance Treatments | 87 | 87 | | |
| 2. Restorative Treatments | 781 | 781 | | |
| C. Other | 887 | 887 | | |
| D. Total Speech Therapy Treatments | 2,430 | 2,430 | | |
| 9. Total Number of Occupational Therapy Treatments | | | | |
| A. Medicare - Part B | 1,098 | 1,098 | | |
| B. Medicaid (Exclusive of Part B) | | | | |
| 1. Maintenance Treatments | 133 | 133 | | |
| 2. Restorative Treatments | 1,197 | 1,197 | | |
| C. Other | 12,218 | 12,218 | | |
| D. Total Occupational Therapy Treatments | 14,646 | 14,646 | | |

Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|--|----------------------|-----------------------|------|-------|-----------|-------|
| RegalCare at New Haven, LLC | 2351 | 9/30/2018 | 10 | 37 | | |
| Are time records maintained by all individuals receiving compensation? <input type="radio"/> Yes <input checked="" 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) | 132,798 | 1,969 | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | 22,417 | 1,554 | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 137,587 | 7,760 | | | | |
| 5. Dietary Service | | | | | | |
| a. Head Dietitian | 74,992 | 2,582 | | | | |
| b. Food Service Supervisor | 49,973 | 2,078 | | | | |
| c. Dietary Workers | 443,362 | 21,988 | | | | |
| 6. Housekeeping Service | | | | | | |
| a. Head Housekeeper | 41,858 | 2,086 | | | | |
| b. Other Housekeeping Workers | 333,240 | 19,386 | | | | |
| 7. Repairs & Maintenance Services | | | | | | |
| a. Engineer or Chief of Maintenance | 45,871 | 2,078 | | | | |
| b. Other Maintenance Workers | 103,084 | 3,928 | | | | |
| 8. Laundry Service | | | | | | |
| a. Supervisor | | | | | | |
| b. Other Laundry Workers | 104,785 | 4,881 | | | | |
| 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 | 176,109 | 3,802 | | | | |
| b. RN | | | | | | |
| 1. Direct Care | 540,756 | 12,636 | | | | |
| 2. Administrative** | 511,512 | 20,789 | | | | |
| c. LPN | | | | | | |
| 1. Direct Care | 1,890,913 | 52,390 | | | | |
| 2. Administrative** | | | | | | |
| d. Aides and Attendants | 2,215,901 | 113,905 | | | | |
| e. Physical Therapists | | | | | | |
| f. Speech Therapists | | | | | | |
| g. Occupational Therapists | | | | | | |
| h. Recreation Workers | 102,901 | 5,315 | | | | |
| 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 | 72,075 | 3,723 | | | | |
| n. Marketing | 34,756 | 1,994 | | | | |
| o. Other (Specify) | | | | | | |
| See Attached Schedule | 115,248 | 4,710 | | | | |
| <i>A-13. Total Salary Expenditures</i> | 7,150,138 | 289,554 | | | | |

* 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 | | |
|---|-------------|----------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| RegalCare at New Haven, LLC | | 2351 | | 9/30/2018 | | 11 | 37 | | |
| Name | Salary Paid | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS (Specify) | | | | | | | |
| Section I - Operators/Owners | | | | | | | | | |
| Corinne DiBacco | 71,606 | | Non Discriminatory | Nursing Administrator | 519 | A12b2 | RegalCare at West Haven | 518 | 71,515 |
| | | | | | | | RegalCare at Torrington | 518 | 71,515 |
| | | | | | | | RegalCare at Waterbury | 524 | 72,361 |
| Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12). | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

* 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) RegalCare at New Haven, LLC | | License No. 2351 | | Report for Year Ended 9/30/2018 | | Page 12 | of 37 | |
|---|-------------|---------------------|--|------------------------------------|-------------------------------|--|--------------------|-----------------------|
| Name | Salary Paid | | 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*** | | | | | | | | |
| Terrance Brennan (10/1/17 - 7/3/18) | 106,133 | | Non Discriminatory Administrator | 1,495 | A2 | | | |
| Brett Stewart (7/9/18 -9/30/18) | 26,665 | | Non Discriminatory Administrator | 474 | A2 | | | |
| Section IV - Assistant Administrators | | | | | | | | |
| Joshua Ross | 22,417 | | Non Discriminatory Assistant Administrator | 1,554 | A3 | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|---|----------------|-----------------------|------|-------|-----------|-------|
| RegalCare at New Haven, LLC | 2351 | 9/30/2018 | 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 | 9,000 | 225 | | | | |
| 3. Pharmacist | 16,259 | Monthly Fee | | | | |
| 4. Podiatrist | | | | | | |
| 5. Physical Therapy | | | | | | |
| a. Resident Care | 347,319 | 5,016 | | | | |
| b. Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | | |
| 8. Physicians | | | | | | |
| a. Medical Director (entire facility) | 36,000 | 144 | | | | |
| 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 | 86,466 | 608 | | | | |
| b. Other | | | | | | |
| 10. Occupational Therapist | | | | | | |
| a. Resident Care | 249,532 | 3,662 | | | | |
| b. Other | | | | | | |
| 11. Nurses and aides and attendants | | | | | | |
| a. RN | | | | | | |
| 1. Direct Care | | | | | | |
| 2. Administrative*** | | | | | | |
| b. LPN | | | | | | |
| 1. Direct Care | | | | | | |
| 2. Administrative*** | | | | | | |
| c. Aides | | | | | | |
| d. Other | | | | | | |
| 12. Other (Specify) See Attached Schedule | 9,353 | 53 | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 753,929 | 9,708 | | | | |

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|--------------|-----------------------|------|-----------|
| RegalCare at New Haven, LLC | 2351 | 9/30/2018 | 15 | 37 |
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Administrative and General | | | | |
| a. Employee Health & Welfare Benefits | | | | |
| 1. Workmen's Compensation | \$ 310,847 | 310,847 | | |
| 2. Disability Insurance | \$ | | | |
| 3. Unemployment Insurance | \$ | | | |
| 4. Social Security (F.I.C.A.) | \$ 625,740 | 625,740 | | |
| 5. Health Insurance | \$ 1,296,021 | 1,296,021 | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 428,989 | 428,989 | | |
| 8. Uniform Allowance | \$ | | | |
| 9. Other (<i>Specify</i>) See Attached Schedule | \$ 56,454 | 56,454 | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | |
| c. Bad Debts* | \$ 25,940 | 25,940 | | |
| d. Accounting and Auditing | \$ 19,387 | 19,387 | | |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 59,297 | 59,297 | | |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ | | | |
| g. Office Supplies | \$ 15,988 | 15,988 | | |
| h. Telephone and Cellular Phones | | | | |
| 1. Telephone & Pagers | \$ 13,067 | 13,067 | | |
| 2. Cellular Phones | \$ 3,426 | 3,426 | | |
| i. Appraisal (<i>Specify purpose and attach copy</i>)* | \$ | | | |
| j. Corporation Business Taxes (<i>franchise tax</i>) | \$ 460 | 460 | | |
| 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 | \$ 906,970 | 906,970 | | |
| Subtotal | \$ 3,762,586 | 3,762,586 | | |

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

(Carry Subtotals forward to next page)

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

RegalCare at New Haven, LLC
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

| Description | CCNH | RHNS | (Specify) |
|---------------------|------------------|-------------|-------------|
| | 0 | | |
| Union Training Fund | \$ 54,141 | | |
| Background Checks | 2,313 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | \$ 56,454 | \$ - | \$ - |

Schedule of Other Taxes

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

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|---|---------------------|-----------------------|-----------|-----------|----|
| RegalCare at New Haven, LLC | 2351 | 9/30/2018 | | 16 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| Subtotals Brought Forward: | | 3,762,586 | 3,762,586 | | |
| l. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ 91 | 91 | | | |
| 2. Holiday Parties for Staff | \$ 2,800 | 2,800 | | | |
| 3. Gifts to Staff and Residents | \$ | | | | |
| 4. Employee Travel | \$ 13,938 | 13,938 | | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ 2,313 | 2,313 | | | |
| 6. Automobile Expense (<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>) | \$ 5,387 | 5,387 | | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ 22,795 | 22,795 | | | |
| 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 | \$ 2,341 | 2,341 | | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ 363 | 363 | | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ | | | | |
| 9. Subscriptions | \$ 150 | 150 | | | |
| 10. Contributions*** See Attached Schedule | \$ 303 | 303 | | | |
| 11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) | \$ 295,457 | 295,457 | | | |
| 12. Administrative Management Services** | \$ | | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 119,978 | 119,978 | | | |
| C-14 Total Administrative & General Expenditures | \$ 4,228,502 | 4,228,502 | | | |

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

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

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

Schedule of Other Travel and Entertainment

| Description | CCNH | RHNS | (Specify) |
|---|-------------|-------------|-------------|
| | 0 | | |
| | | | |
| | | | |
| | | | |
| Total Other Travel and Entertainment | \$ - | \$ - | \$ - |

Schedule of Other Advertising

| Description | CCNH | RHNS | (Specify) |
|--------------------------------|------------------|-------------|-------------|
| | 0 | | |
| Marketing & Advertising | \$ 22,795 | | |
| | | | |
| Total Other Advertising | \$ 22,795 | \$ - | \$ - |

Schedule of Dues

| Description | CCNH | RHNS | (Specify) |
|-------------------|---------------|-------------|-------------|
| | 0 | | |
| CTLTC Dues | \$ 350 | | |
| ACHCE Dues | 13 | | |
| | | | |
| | | | |
| | | | |
| Total Dues | \$ 363 | \$ - | \$ - |

Schedule of Contributions

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

Schedule of Other Administrative and General

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

Schedule C-1 - Management Services*

| Name of Facility RegalCare at New Haven, LLC | License No. 2351 | Report for Year Ended 9/30/2018 | Page of 17 37 |
|---|----------------------------|--|--|
| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| 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 New Haven, LLC | | License No. 2351 | Report for Year Ended 9/30/2018 | Page 18 | of 37 |
|---|-----------------------|---------------------|------------------------------------|------------|-----------|
| Item | | Total | CCNH | RHNS | (Specify) |
| 2. Dietary | | | | | |
| a. In-House Preparation & Service | | | | | |
| 1. | Raw Food | \$ 294,814 | 294,814 | | |
| 2. | Non-Food Supplies | \$ 18,231 | 18,231 | | |
| 3. | Other (Specify) _____ | \$ | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | | \$ | | | |
| c. Other (Specify) _____ | | \$ | | | |
| 2D. Total Dietary Expenditures (2a + b + c + d) | | \$ 313,045 | 313,045 | | |
| 2F. Dietary Questionnaire | | Total | CCNH | RHNS | (Specify) |
| G. Resident Meals: Total no. of meals served per day:* | | | | | |
| H. Is cost of employee meals included in 2E? <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.

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|--|--|---------------------------|-------------------------------------|-----------------------|-----------|----|
| RegalCare at New Haven, LLC | | 2351 | 9/30/2018 | | 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. Other (Specify) Laundry Supplies | | \$ | 10,781 | 10,781 | | |
| 3D. Total Laundry Expenditures (3a + b + c) | | \$ | 10,781 | 10,781 | | |
| 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.

*** 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 RegalCare at New Haven, LLC | | License No. 2351 | Report for Year Ended 9/30/2018 | | Page 20 | of 37 |
|---|---|----------------------------------|------------------------------------|---------|------------|-----------|
| Item | | | Total | CCNH | RHNS | (Specify) |
| 4. | Housekeeping | Sq. Ft. Serviced by Personnel | | | | |
| a. | In-House Care | | | | | |
| | 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>) | Amt. \$ | | | | |
| b. | Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>) | Sq. Ft. Serviced by Personnel | | | | |
| | | Amt. \$ | | | | |
| C. | Other (<i>Specify</i>) Housekeeping Supplies | \$ | 45,654 | 45,654 | | |
| 4D. | Total Housekeeping Expenditures (4a + b + c) | \$ | 45,654 | 45,654 | | |
| 5. | Resident Care (Supplies)** | | | | | |
| a. | Prescription Drugs*** | | | | | |
| | 1. Own Pharmacy | \$ | | | | |
| | 2. Purchased from MedWiz | \$ | 248,923 | 248,923 | | |
| b. | Medicine Cabinet Drugs | \$ | 7,764 | 7,764 | | |
| c. | Medical and Therapeutic Supplies | \$ | | | | |
| d. | Ambulance/Limousine*** | \$ | 12,091 | 12,091 | | |
| e. | Oxygen | | | | | |
| | 1. For Emergency Use | \$ | | | | |
| | 2. Other*** | \$ | 5,706 | 5,706 | | |
| f. | X-rays and Related Radiological Procedures*** | \$ | 6,114 | 6,114 | | |
| g. | Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| h. | Laboratory*** | \$ | 22,791 | 22,791 | | |
| i. | Recreation | \$ | 12,278 | 12,278 | | |
| j. | Direct Management Services* | \$ | | | | |
| k. | Indirect Management Services* | \$ | | | | |
| l. | Other (Specify)**** See Attached Schedule | \$ | 257,893 | 257,893 | | |
| 5M. | Total Resident Care Expenditures (5a - 5j) | \$ | 573,560 | 573,560 | | |

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

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

| Name of Facility RegalCare at New Haven, LLC | | License No. 2351 | Report for Year Ended 9/30/2018 | Page of 21 37 | | | | | | |
|---|---|---|------------------------------------|-----------------------------|---|---------|------|-----------|----|--------|
| Name of Individual or Company | Address | Related ** to Owners, Operators, Officers | | Explanation of Relationship | Full Explanation of Service Provided* | CCNH | RHNS | (Specify) | Pg | Line |
| | | Yes | No | | | | | | | |
| Caretech Group | 1123 McDonald Ave Brooklyn, NY 11230 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Purchasing Company | 24,000 | | | | 16 m11 |
| On-Time IT | 407B Monroe, NY 10950 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | IT | 17,244 | | | | 16 m11 |
| All American Waste, LLC | PO Box 630 East Windsor, CT 06088 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Garbage | 29,579 | | | | 22 6f |
| Calixto Landscaping | PO Box 542 West haven, CT 06516 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Snow Removal | 11,568 | | | | 22 6f |
| ADP | 1260 Glen Ave. Moorestown, NJ 08057 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Payroll Services | 40,650 | | | | 16 m11 |
| Westcom Solutions | Unit 4, Mussisassa, L5n, 8E9 Canada | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Training Database / SNF Program Subscription | 28,739 | | | | 16 m11 |
| LTC Consulting Services | 7 Randolph Rd, Howell, NJ 07731 | <input type="radio"/> | <input checked="" type="radio"/> | N/A | Billing / Fiscal Services Software | 123,600 | | | | 16 m11 |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | | <input type="radio"/> | <input checked="" 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 New Haven, LLC | 2351 | 9/30/2018 | | 22 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| 6. Maintenance & Operation of Plant | | | | | |
| a. Repairs & Maintenance | \$ 24,284 | 24,284 | | | |
| b. Heat | \$ 23,638 | 23,638 | | | |
| c. Light & Power | \$ 241,420 | 241,420 | | | |
| d. Water | \$ 78,952 | 78,952 | | | |
| e. Equipment Lease (<i>Provide detail on page 6</i>) | \$ | | | | |
| f. Other (<i>itemize</i>) | \$ 110,219 | 110,219 | | | |
| See Attached Schedule | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ 478,513 | 478,513 | | | |
| 7. Depreciation (<i>complete schedule page 23*</i>) | | | | | |
| a. Land Improvements | \$ | | | | |
| b. Building & Building Improvements | \$ | | | | |
| c. Non-Movable Equipment | \$ 1,794 | 1,794 | | | |
| d. Movable Equipment | \$ 34,276 | 34,276 | | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ 36,070 | 36,070 | | | |
| 8. Amortization (<i>Complete att. Schedule Page 24*</i>) | | | | | |
| a. Organization Expense | \$ 10,657 | 10,657 | | | |
| b. Mortgage Expense | \$ | | | | |
| c. Leasehold Improvements | \$ 6,177 | 6,177 | | | |
| d. Other (<i>Specify</i>) | \$ | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ 16,834 | 16,834 | | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 352,955 | 352,955 | | | |
| 10. Property Taxes | | | | | |
| a. Real estate taxes paid by owner | \$ | | | | |
| b. Real estate taxes paid by lessor | \$ 113,504 | 113,504 | | | |
| c. Personal property taxes | \$ 1,294 | 1,294 | | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ 520,657 | 520,657 | | | |

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

Depreciation Schedule

| Name of Facility RegalCare at New Haven, LLC | | License No. 2351 | Report for Year Ended 9/30/2018 | | | | Page 23 | of 37 |
|--|-----------------------------------|---------------------|------------------------------------|--|----------------------------------|-------------|----------------------------|----------|
| 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 | 19,728 | | 19,728 | 3,083 | S/L | Various | 1,794 | |
| 2. Disposals (attach schedule) | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | |
| C-4. Subtotal | | | | | | | | 1,794 |
| 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 | | | | | | | | 34,276 |
| E. Total Depreciation | | | | | | | | 36,070 |

RegalCare at New Haven, LLC
9/30/2018

Schedule of Land Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------|------|-------------|--------------|
| Additions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Land Improvements | | \$ - | | \$ - * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Land Improvements | | \$ - | | \$ - ** |

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------|------|-------------|--------------|
| Additions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Non-Movable Equipment | | \$ - | | \$ - * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Non-Movable Equipment | | \$ - | | \$ - ** |

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|--|------------------|-------------|--------------------|
| Additions: | | | | |
| 12/1/2017 | Daniels Equipment Co - Computer Board | \$ 1,241 | 5 | \$ 248 |
| 8/1/2018 | Braman-insect light traps | 1,340 | 5 | 268 |
| 9/1/2018 | Braman-insect light traps | 1,340 | 5 | 268 |
| 9/1/2018 | Suburban Bowery trash can | 1,020 | 5 | 204 |
| 10/1/2017 | Pulsecare Medical LLC | (2,743) | 5 | (549) |
| 11/1/2017 | RF Technologies | 525 | 5 | 105 |
| 3/1/2018 | RF Technologies | 585 | 5 | 117 |
| 4/1/2018 | Allstate Medical-mattresses | 629 | 5 | 126 |
| 7/1/2018 | Allstate Medical-mattresses | 629 | 5 | 126 |
| 7/1/2018 | Allstate Medical-beds,head & foot boards | 7,366 | 5 | 1,473 |
| 8/1/2018 | Alpha Med-isolation station | 616 | 5 | 123 |
| 7/1/2018 | Copiers | 23,307 | 3 | 7,769 |
| 9/1/2018 | Copiers | (389) | 3 | (130) |
| Total additions for Movable Equipment | | \$ 35,466 | | \$ 10,148 * |
| 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: | | | | |
| 11/1/2017 | Simon Roofing | \$ 10,049 | 15 | \$ 670 |
| 11/1/2017 | Saucier Mechanical | 900 | 7 | 129 |
| 12/1/2017 | Saucier - Ice Machine Pump | 1,130 | 7 | 161 |
| 12/1/2017 | Saucier - Control Pump | 865 | 7 | 124 |
| 1/1/2018 | Saucier - Heaters | 2,118 | 7 | 303 |
| 3/1/2018 | Encore Fire Protection | 4,786 | 7 | 684 |
| 3/1/2018 | Saucier - first instalment Dryer Duct Renovations | 8,200 | 7 | 1,171 |
| 7/1/2018 | Encore Fire Protection-sprinkler repair | 2,494 | 7 | 356 |
| 9/1/2018 | Eagle Elevator-replaced 3rd floor pickup roller | 1,969 | 7 | 281 |
| 9/1/2018 | The Main Connection | 1,360 | 7 | 194 |
| 9/1/2018 | Current Tech | 697 | 7 | 100 |
| Total additions for Leasehold Improvement | | \$ 34,568 | | \$ 4,173 * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Leasehold Improvement | | \$ - | | \$ - ** |

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

| Name of Facility | | License No. | | Report for Year Ended | | Page | of | | |
|---|---------------------|-------------|------------------------|-----------------------|--|------------------------------------|--------|----------------------------|--------|
| RegalCare at New Haven, LLC | | 2351 | | 9/30/2018 | | 24 | 37 | | |
| Item | Date of Acquisition | | Length of Amortization | Cost to Be Amortized | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate % | Amortization for This Year | Totals |
| | Month | Year | | | | | | | |
| A. Organization Expense | | | | | | | | | |
| 1. Deferred Financing Costs | | | | 53,286 | 15,986 | S/L | | 10,657 | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | 10,657 |
| B. Mortgage Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | |
| C. Leasehold Improvements and Other | | | | | | | | | |
| 1. Acquired prior to this report period | Var | Var | Various | 29,675 | 2,487 | S/L | Var | 2,004 | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | Var | Var | Various | 34,568 | | S/L | Var | 4,173 | |
| C-4. Subtotal | | | | | | | | | 6,177 |
| D. Total Amortization | | | | | | | | | 16,834 |

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

| G/L Account | Description | Date In Service | Method | Life | Historical Cost | 2017 Deprec. | 2017 A/D | 2018 Deprec. | 2018 A/D | NBV |
|--|---|-----------------|--------|------|-----------------|---------------|---------------|---------------|---------------|---------------|
| LEASEHOLD IMPROVEMENTS | | | | | | | | | | |
| Leasehold Imp. | Sign Replacement | 4/1/2016 | S/L | 10 | 1,383 | 138 | 276 | 138 | 414 | 969 |
| Leasehold Imp. | Large Entrance Canopy Awning | 5/1/2016 | S/L | 15 | 2,250 | 150 | 300 | 150 | 450 | 1,800 |
| Sales Use Tax | Large Entrance Canopy Awning Sales Tax | 5/1/2016 | S/L | 15 | 143 | 10 | 20 | 10 | 30 | 113 |
| Leasehold Imp. | Door Guard Keypad | 8/1/2016 | S/L | 15 | 936 | 62 | 124 | 62 | 186 | 750 |
| Leasehold Imp. | Elevator | 9/1/2016 | S/L | 20 | 2,467 | 123 | 246 | 123 | 369 | 2,098 |
| TOTAL LEASEHOLD IMPROVEMENTS 2016 | | | | | 7,179 | 483 | 966 | 483 | 1,449 | 5,730 |
| Leasehold Imp. | Replacement of inducer on modline unit, duct lock filters & belts | 11/21/2016 | S/L | 20 | 1,400 | 70 | 70 | 70 | 140 | 1,260 |
| Leasehold Imp. | Replacement of two inducers on modline units | 12/6/2016 | S/L | 10 | 1,400 | 140 | 140 | 140 | 280 | 1,120 |
| Leasehold Imp. | Replaced Drain Pipe | 4/13/2017 | S/L | 25 | 3,494 | 140 | 140 | 140 | 280 | 3,214 |
| Leasehold Imp. | Elevator Repair | 4/24/2017 | S/L | 20 | 8,995 | 450 | 450 | 450 | 900 | 8,095 |
| Leasehold Imp. | Installation of electric wall heaters | 5/4/2017 | S/L | 10 | 1,420 | 142 | 142 | 142 | 284 | 1,136 |
| Leasehold Imp. | Wall Heaters | 6/19/2017 | S/L | 10 | 2,186 | 219 | 219 | 219 | 438 | 1,748 |
| Leasehold Imp. | Installation of new exhaust fan motors | 6/27/2017 | S/L | 10 | 1,062 | 106 | 106 | 106 | 212 | 850 |
| Leasehold Imp. | Final installation on exhaust fans | 7/18/2017 | S/L | 10 | 531 | 53 | 53 | 53 | 106 | 425 |
| Leasehold Imp. | Replacement of bearings with bracket | 8/1/2017 | S/L | 10 | 970 | 97 | 97 | 97 | 194 | 776 |
| Leasehold Imp. | Installation of Thermostat | 9/15/2017 | S/L | 10 | 1,038 | 104 | 104 | 104 | 208 | 830 |
| TOTAL LEASEHOLD IMPROVEMENTS 2017 | | | | | 22,496 | 1,521 | 1,521 | 1,521 | 3,042 | 19,454 |
| Leasehold Imp. | Simon Roofing | 11/1/2017 | S/L | 15 | 10,049 | - | - | 670 | 670 | 9,379 |
| Leasehold Imp. | Saucier Mechanical | 11/1/2017 | S/L | 7 | 900 | - | - | 129 | 129 | 771 |
| Leasehold Imp. | Saucier - Ice Machine Pump | 12/1/2017 | S/L | 7 | 1,130 | - | - | 161 | 161 | 969 |
| Leasehold Imp. | Saucier - Control Pump | 12/1/2017 | S/L | 7 | 865 | - | - | 124 | 124 | 741 |
| Leasehold Imp. | Saucier - Heaters | 1/1/2018 | S/L | 7 | 2,118 | - | - | 303 | 303 | 1,815 |
| Leasehold Imp. | Encore Fire Protection | 3/1/2018 | S/L | 7 | 4,786 | - | - | 684 | 684 | 4,102 |
| Leasehold Imp. | Saucier - first installation Dryer Duct Renovations | 3/1/2018 | S/L | 7 | 8,200 | - | - | 1,171 | 1,171 | 7,029 |
| Leasehold Imp. | Encore Fire Protection-sprinkler repair | 7/1/2018 | S/L | 7 | 2,494 | - | - | 356 | 356 | 2,138 |
| Leasehold Imp. | Eagle Elevator-replaced 3rd floor pickup roller | 9/1/2018 | S/L | 7 | 1,969 | - | - | 281 | 281 | 1,688 |
| Leasehold Imp. | The Main Connection | 9/1/2018 | S/L | 7 | 1,360 | - | - | 194 | 194 | 1,166 |
| Leasehold Imp. | Current Tech | 9/1/2018 | S/L | 7 | 697 | - | - | 100 | 100 | 597 |
| TOTAL LEASEHOLD IMPROVEMENTS 2018 | | | | | 34,568 | - | - | 4,173 | 4,173 | 30,395 |
| TOTAL LEASEHOLD IMPROVEMENTS | | | | | 64,243 | 2,004 | 2,487 | 6,177 | 8,664 | 55,579 |
| NON-MOVABLE EQUIPMENT | | | | | | | | | | |
| FF&E | Walk-in Cooler | 6/1/2016 | S/L | 15 | 5,387 | 359 | 718 | 359 | 1,077 | 4,310 |
| FF&E | Hot Water Heater | 9/1/2016 | S/L | 10 | 9,300 | 930 | 1,860 | 930 | 2,790 | 6,510 |
| TOTAL NON-MOVABLE EQUIPMENT 2016 | | | | | 14,687 | 1,289 | 2,578 | 1,289 | 3,867 | 10,820 |
| FF&E | Electric Water Heater | 10/31/2016 | S/L | 10 | 1,035 | 104 | 104 | 104 | 208 | 827 |
| FF&E | Cartridge assembly-mixing valve | 3/3/2017 | S/L | 10 | 1,535 | 154 | 154 | 154 | 308 | 1,227 |
| FF&E | New Exhaust Fan Motors | 5/4/2017 | S/L | 10 | 1,062 | 106 | 106 | 106 | 212 | 850 |
| FF&E | New Motor | 7/18/2017 | S/L | 10 | 1,409 | 141 | 141 | 141 | 282 | 1,127 |
| TOTAL NON-MOVABLE EQUIPMENT 2017 | | | | | 5,041 | 505 | 505 | 505 | 1,010 | 4,031 |
| TOTAL NON-MOVABLE EQUIPMENT | | | | | 19,728 | 1,794 | 3,083 | 1,794 | 4,877 | 14,851 |
| MOVABLE EQUIPMENT | | | | | | | | | | |
| FF&E | Hot temp conveyor | 4/1/2016 | S/L | 10 | 10,098 | 1,010 | 2,020 | 1,010 | 3,030 | 7,068 |
| FF&E | ID Card Printer | 4/1/2016 | S/L | 5 | 1,245 | 249 | 498 | 249 | 747 | 498 |
| FF&E | 10 Gallon Carpet Cleaner | 5/1/2016 | S/L | 5 | 2,564 | 513 | 1,026 | 513 | 1,539 | 1,025 |
| FF&E | Intercall Dual Patient Station | 8/1/2016 | S/L | 15 | 835 | 56 | 112 | 56 | 168 | 667 |
| Medical Equipment | Rehab Equipment | 4/1/2016 | S/L | 5 | 9,837 | 1,967 | 3,934 | 1,967 | 5,901 | 3,936 |
| Computer Hardware | Security Appliance, Desktops, Server, Laptop, Tablet, Printers | 3/1/2016 | S/L | 5 | 13,595 | 2,719 | 5,438 | 2,719 | 8,157 | 5,438 |
| Computer Hardware | Lenovo Desktops (5) | 4/1/2016 | S/L | 5 | 2,716 | 543 | 1,086 | 543 | 1,629 | 1,087 |
| Computer Hardware | Installation/Reconfiguring System & Server Backup 1 TB | 5/1/2016 | S/L | 5 | 8,283 | 1,657 | 3,314 | 1,657 | 4,971 | 3,312 |
| Computer Hardware | Lenovo Miix700 tablet / 4 Lenovo Computers | 6/1/2016 | S/L | 5 | 2,931 | 586 | 1,172 | 586 | 1,758 | 1,173 |
| Sales Use Tax | Lenovo Miix700 tablet / 4 Lenovo Computers Sales Tax | 6/1/2016 | S/L | 5 | 256 | 51 | 102 | 51 | 153 | 103 |
| Computer Hardware | Check Scanner | 9/1/2016 | S/L | 5 | 877 | 175 | 350 | 175 | 525 | 352 |
| Computer Software | Microsoft Office Pro | 3/1/2016 | S/L | 3 | 1,752 | 584 | 1,168 | 584 | 1,752 | - |
| Computer Software | Microsoft Office Pro & Sonicwall Antivirus | 4/1/2016 | S/L | 3 | 1,820 | 607 | 1,214 | 606 | 1,820 | - |
| Computer Software | Microsoft Office Pro | 6/1/2016 | S/L | 3 | 1,095 | 365 | 730 | 365 | 1,095 | - |
| Capital Lease | E-Copiers (Total = 6) | 3/1/2016 | S/L | 3 | 16,850 | 5,617 | 11,234 | 5,616 | 16,850 | - |
| TOTAL MOVABLE EQUIPMENT 2016 | | | | | 74,754 | 16,699 | 33,398 | 16,697 | 50,095 | 24,659 |
| FF&E | Air Conditioning Units | 1/13/2017 | S/L | 5 | 633 | 127 | 127 | 127 | 254 | 379 |
| FF&E | Head board and mattress | 1/11/2017 | S/L | 10 | 2,610 | 261 | 261 | 261 | 522 | 2,088 |
| FF&E | Training stairs, standing table, diathermy | 2/21/2017 | S/L | 10 | 952 | 95 | 95 | 95 | 190 | 762 |
| FF&E | Training stairs, standing table, diathermy | 2/21/2017 | S/L | 10 | 10,472 | 1,047 | 1,047 | 1,047 | 2,094 | 8,378 |
| FF&E | 75lb Gas Fired Dryers | 7/17/2017 | S/L | 10 | 5,175 | 518 | 518 | 518 | 1,036 | 4,139 |
| FF&E | Air Conditioning Units | 7/31/2017 | S/L | 5 | 886 | 177 | 177 | 177 | 354 | 532 |
| Medical Equipment | Wander Transmitter Bands | 10/5/2016 | S/L | 5 | 908 | 182 | 182 | 182 | 364 | 544 |
| Medical Equipment | Wander Transmitter Bands | 12/16/2017 | S/L | 5 | 620 | 124 | 124 | 124 | 248 | 372 |
| Medical Equipment | Wheelchair | 5/16/2017 | S/L | 5 | 640 | 128 | 128 | 128 | 256 | 384 |
| Medical Equipment | Wander Transmitter Bands | 2/22/2017 | S/L | 5 | 621 | 124 | 124 | 124 | 248 | 373 |
| Medical Equipment | New Mattresses | 7/17/2017 | S/L | 10 | 855 | 86 | 86 | 86 | 172 | 683 |
| Medical Equipment | Wound Kits | 8/21/2017 | S/L | 5 | 1,442 | 288 | 288 | 288 | 576 | 866 |
| Medical Equipment | Wound Kits | 9/12/2017 | S/L | 5 | 635 | 127 | 127 | 127 | 254 | 381 |
| Medical Equipment | Wound Kits | 9/27/2017 | S/L | 5 | 665 | 133 | 133 | 133 | 266 | 399 |
| Medical Equipment | Wound Kits | 9/27/2017 | S/L | 5 | 665 | 133 | 133 | 133 | 266 | 399 |
| Computer Software | Wireless Access points, installation & Setup, cable runs to access points | 1/1/2017 | S/L | 5 | 5,534 | 1,107 | 1,107 | 1,107 | 2,214 | 3,320 |
| Computer Software | Chromebooks, Notebook, processor, printer, desktop | 6/16/2017 | S/L | 5 | 5,566 | 1,113 | 1,113 | 1,113 | 2,226 | 3,340 |
| Computer Software | Notebook, Processor, Printer, Desktop | 6/16/2017 | S/L | 5 | 2,857 | 571 | 571 | 571 | 1,142 | 1,715 |
| Computer Software | Software update | 11/22/2016 | S/L | 3 | 850 | 283 | 283 | 283 | 566 | 284 |
| Computer Software | Comprehensive gateway security bundle | 3/6/2017 | S/L | 5 | 1,000 | 200 | 200 | 200 | 400 | 600 |
| Computer Software | Comprehensive gateway security bundle | 4/1/2017 | S/L | 5 | 1,000 | 200 | 200 | 200 | 400 | 600 |
| Computer Software | Comprehensive gateway security bundle | 5/1/2017 | S/L | 5 | 1,000 | 200 | 200 | 200 | 400 | 600 |

RegalCare at New Haven, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

| G/L Account | Description | Date In Service | Method | Life | Historical Cost | 2017 Deprec. | 2017 A/D | 2018 Deprec. | 2018 A/D | NBV |
|---------------------------------------|---|-----------------|--------|------|-----------------|---------------|---------------|---------------|---------------|----------------|
| Sales Use Tax | E-Copiers (Total = 6) Sales Tax | 9/1/2017 | S/L | 3 | 724 | 241 | 241 | 241 | 482 | 242 |
| Sales Use Tax | WheelChair Sales Tax | 6/1/2017 | S/L | 5 | 41 | 8 | 8 | 8 | 16 | 25 |
| Sales Use Tax | Wireless Access points, installation & Setup, cable runs to access points | 6/1/2017 | S/L | 5 | 351 | 70 | 70 | 70 | 140 | 211 |
| Sales Use Tax | Comprehensive gateway security bundle Sales Tax | 6/1/2017 | S/L | 3 | 64 | 21 | 21 | 21 | 42 | 22 |
| TOTAL MOVABLE EQUIPMENT 2017 | | | | | 46,101 | 7,431 | 7,431 | 7,431 | 14,862 | 31,239 |
| FF&E | Daniels Equipment Co - Computer Board | 12/1/2017 | S/L | 5 | 1,241 | - | - | 248 | 248 | 993 |
| FF&E | Braman-insect light traps | 8/1/2018 | S/L | 5 | 1,340 | - | - | 268 | 268 | 1,072 |
| FF&E | Braman-insect light traps | 9/1/2018 | S/L | 5 | 1,340 | - | - | 268 | 268 | 1,072 |
| FF&E | Suburban Bowery trash can | 9/1/2018 | S/L | 5 | 1,020 | - | - | 204 | 204 | 816 |
| Medical Equipment | Pulsecare Medical LLC | 10/1/2017 | S/L | 5 | (2,743) | - | - | (549) | (549) | (2,194) |
| Medical Equipment | RF Technologies | 11/1/2017 | S/L | 5 | 525 | - | - | 105 | 105 | 420 |
| Medical Equipment | RF Technologies | 3/1/2018 | S/L | 5 | 585 | - | - | 117 | 117 | 468 |
| Medical Equipment | Allstate Medical-mattresses | 4/1/2018 | S/L | 5 | 629 | - | - | 126 | 126 | 503 |
| Medical Equipment | Allstate Medical-mattresses | 7/1/2018 | S/L | 5 | 629 | - | - | 126 | 126 | 503 |
| Medical Equipment | Allstate Medical-beds, head & foot boards | 7/1/2018 | S/L | 5 | 7,366 | - | - | 1,473 | 1,473 | 5,893 |
| Medical Equipment | Alpha Med-isolation station | 8/1/2018 | S/L | 5 | 616 | - | - | 123 | 123 | 493 |
| Capital Lease | Copiers | 7/1/2018 | S/L | 3 | 23,307 | - | - | 7,769 | 7,769 | 15,538 |
| Capital Lease | Copiers | 9/1/2018 | S/L | 3 | (389) | - | - | (130) | (130) | (259) |
| TOTAL MOVABLE EQUIPMENT 2018 | | | | | 35,466 | - | - | 10,148 | 10,148 | 25,318 |
| TOTAL MOVABLE EQUIPMENT | | | | | 156,321 | 24,130 | 40,829 | 34,276 | 75,105 | 81,216 |
| TOTAL ASSETS | | | | | 240,292 | 27,928 | 46,399 | 42,247 | 88,646 | 151,646 |
| TOTAL ASSETS PER CR SCHEDULE | | | | | 240,292 | 27,928 | 46,399 | 42,247 | 88,646 | 151,646 |
| TOTAL ASSETS PER TRIAL BALANCE | | | | | 240,160 | - | - | 36,735 | 78,691 | 161,469 |
| VARIANCE | | | | | 132 | 27,928 | 46,399 | 5,512 | 9,955 | (9,823) |
| VARIANCE DETAIL | | | | | | | | | | |
| (ADD) CIP | | | | | 0 | | | | | |
| ROUNDING | | | | | - | | | | | |
| REVISED VARIANCE | | | | | 132 | 27,928 | 46,399 | 5,512 | 9,955 | (9,823) |

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

9,823
(5,512)

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

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------------|--|-------------------------------------|---|---|--------------|--------------|--------------|--------------|--------------|--|--|--|--|--|--|--|--|--|---------------------------|--|--|--|--|------------------------------------|--|--|--|--|---------------------------------------|--|--|--|--|---------------------------------|--|--|--|--|--|--|--|--|--|---|--|--|--|--|--|--|--|--|--|------------------------|--|--|--|--|----------------------|--|--|--|--|---------------------------------------|--|--|--|--|---------------------------------|--|--|--|--|---|--|--|--|--|
| Name of Facility RegalCare at New Haven, LLC | License No. 2351 | Report for Year Ended 9/30/2018 | 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 | 150 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Square Footage | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. Acquisition Cost | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| a. Land | | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align:center;">Part B - Owner and Related Parties</td> <td style="text-align:center;">1st Mortgage</td> <td style="text-align:center;">2nd Mortgage</td> <td style="text-align:center;">3rd Mortgage</td> <td style="text-align:center;">4th Mortgage</td> </tr> <tr> <td>1. Financing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Complete if Mortgage was Refinanced During Current Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </table> | | | Part B - Owner and Related Parties | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th Mortgage | 1. Financing | | | | | a. Type of Financing (e.g., fixed, variable) | | | | | 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 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b. Building | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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, 13 Freedom Drive, Lakewood, NJ 8707 | Building | 03/04/16 | 20 | 352,955 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|--|--|-------------|-----------------------|------|------|-----------|
| RegalCare at New Haven, LLC | | 2351 | 9/30/2018 | | 26 | 37 |
| Item | | | Total | CCNH | RHNS | (Specify) |
| 12. Interest | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | |
| 1. First Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 2. Second Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 3. Third Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| 4. Fourth Mortgage | | | \$ | | | |
| Name of Lender | | Rate | | | | |
| Address of Lender | | | | | | |
| B. CHEFA Loan Information | | | | | | |
| 1. Original Loan Amount | | | \$ | | | |
| 2. Loan Origination Date | | | | | | |
| 3. Interest Rate % | | | | | | |
| 4. Term | | | | | | |
| 5. CHEFA Interest Expense | | | | | | |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) | | | \$ | | | |

(Carry Subtotals forward to next page)

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

| Name of Facility | | License No. | | Report for Year Ended | | Page | of |
|---|--|-------------|--------|-----------------------|------------|------------|-----------|
| RegalCare at New Haven, LLC | | 2351 | | 9/30/2018 | | 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) | | | | \$ | 129,746 | 129,746 | |
| Late Payment / LOC / Bed Tax Interest | | | | | | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | | | | \$ | 129,746 | 129,746 | |
| 14. Insurance | | | | | | | |
| a. Insurance on Property (buildings only) | | | | \$ | 8,182 | 8,182 | |
| b. Insurance on Automobiles | | | | \$ | | | |
| c. Insurance other than Property (as specified above) | | | | | | | |
| 1. Umbrella (Blanket Coverage) | | | | \$ | | | |
| 2. Fire and Extended Coverage | | | | \$ | | | |
| 3. Other (Specify) | | | | \$ | 83,546 | 83,546 | |
| General Liability / EPLI / Surety Bond | | | | | | | |
| 14d. Total Insurance Expenditures (14a + b + c) | | | | \$ | 91,728 | 91,728 | |
| 15. Total All Expenditures (A-13 thru C-14) | | | | \$ | 14,296,253 | 14,296,253 | |

D. Adjustments to Statement of Expenditures

| Name of Facility | | | | License No. | Report for Year Ended | Page | of |
|---|----------|----------|---|--------------------------|-----------------------|------|-----------|
| RegalCare at New Haven, LLC | | | | 2351 | 9/30/2018 | 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 | \$ 34,756 | 34,756 | | |
| Page 13 - Professional Fees | | | | | | | |
| 5. | | | Resident Care Physicians ** | \$ | | | |
| 6. | 13 | B10a | Occupational Therapy | \$ 249,532 | 249,532 | | |
| 7. | | | Other - See attached Schedule | \$ 9,353 | 9,353 | | |
| Pages 15 & 16 - Administrative and General | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | 15 | 1c | Bad Debts | \$ 25,940 | 25,940 | | |
| 10. | | | Accounting | \$ | | | |
| 10a. | 15 | 1e | Legal | \$ 30,827 | 30,827 | | |
| 11. | | | Telephone | \$ | | | |
| 12. | 15 | 1h2 | Cellular Telephone | \$ 1,986 | 1,986 | | |
| 13. | | | 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 | \$ 6,844 | 6,844 | | |
| 17. | | | Automobile Expense (e.g. personal use) | \$ | | | |
| 18. | 16 | m2/3 | Unallowable Advertising * | \$ 22,795 | 22,795 | | |
| 19. | 15 | 1j | Income Tax / Corporate Business Tax | \$ 460 | 460 | | |
| 20. | 16 | m10 | Fund Raising / Contributions | \$ 303 | 303 | | |
| 21. | | | Unallowable Management Fees | \$ | | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ 98,539 | 98,539 | | |
| 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) | | | | \$ 481,335 | 481,335 | | |

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|--------------------|------------------|-------------|-------------|
| 10 | 12n | Marketing Salaries | \$ 34,756 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Salaries Adjustment | | | \$ 34,756 | \$ - | \$ - |

Schedule of Fees Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------|------------------------|-----------------|-------------|-------------|
| 13 | B12o | Respiratory Therapist | \$ 945 | | |
| 13 | B12o | IV Insertion Nurse | 6,995 | | |
| 13 | B12o | Audiologist | 331 | | |
| 13 | B12o | Physician Services Fee | 1,082 | | |
| | | | | | |
| | | | | | |
| Total Other Fees Adjustments | | | \$ 9,353 | \$ - | \$ - |

Schedule of Other A&G Adjustments

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

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

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

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

| Name of Facility | | | | License No. | Report for Year Ended | Page | of |
|--|--|----------|---|--------------------------|-----------------------|------|-----------|
| RegalCare at New Haven, LLC | | | | 2351 | 9/30/2018 | 29 | 37 |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward | | | | \$ 481,335 | 481,335 | | |
| Page 20 - Resident Care Supplies*** | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 248,923 | 248,923 | | |
| 28. | 20 | 5d | Ambulance/Limousine | \$ 12,091 | 12,091 | | |
| 29. | 20 | 5f | X-rays, etc | \$ 6,114 | 6,114 | | |
| 30. | 20 | 5h | Laboratory | \$ 22,791 | 22,791 | | |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 5,706 | 5,706 | | |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ 18,441 | 18,441 | | |
| Page 22 - 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 | \$ 10,657 | 10,657 | | |
| Page 27 - Insurance | | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | | |
| 41. | | | Property Insurance | \$ | | | |
| Other - Miscellaneous | | | | | | | |
| 42. | | | Other - Indirect | \$ | | | |
| 43. | | | Interest Income on Account Rec. | \$ | | | |
| 44. | | | Other - Miscellaneous Administrative | \$ | | | |
| 45. | | | Management Fees Direct | \$ | | | |
| 46. | | | Management Fees Indirect | \$ | | | |
| 47. | | | Other - Direct | \$ 130,371 | 130,371 | | |
| Not For Profit Providers Only | | | | | | | |
| 48. | | | Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule | \$ | | | |
| 49. | Total Amount of Decrease (Items 1 - 48) | | | \$ 936,429 | 936,429 | | |

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

RegalCare at New Haven, LLC
 9/30/2018

Schedule of Other Ancillary Costs

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|------------------------------------|----------|--------------------------------|------------------|-------------|-------------|
| 20 | 5i | Cable Television Disallowance | \$ 6,173 | | |
| 20 | 5l | Non-Allowable Medical Supplies | 8,428 | | |
| 20 | 5l | Non-Allowable Equipment Rental | 3,840 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Ancillary Costs | | | \$ 18,441 | \$ - | \$ - |

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|---|----------|----------------------|------------------|-------------|-------------|
| 22 | 8a | Amortization Expense | \$ 10,657 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Property Adjustments | | | \$ 10,657 | \$ - | \$ - |

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--------------------------------|----------|--|-------------------|-------------|-------------|
| 30 | IV 8 | Medical Records Income | \$ 564 | | |
| 27 | 12d | Late Payment Interest Expense | 23,232 | | |
| 27 | 12d | Line of Credit Interest Expense | 77,103 | | |
| 27 | 12d | Bed Tax Interest Expense | 29,411 | | |
| 30 | IV 8 | Settlement Payments from Vendor relating to Class Action Lawsuit | 61 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Adjustments | | | \$ 130,371 | \$ - | \$ - |

Schedule of Unallowable Building Interest

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

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

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

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|--|---------------|-----------------------|------|-----------|------|----|
| RegalCare at New Haven, LLC | 2351 | 9/30/2018 | | | 30 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| I. Resident Room, Board & Routine Care Revenue | | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | \$ 10,827,715 | 10,827,715 | | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ | | | | | |
| 2. a. Medicaid (<i>All other states</i>) | \$ | | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | | |
| 3. a. Medicare Residents (<i>all inclusive</i>) | \$ 3,105,039 | 3,105,039 | | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ (48,374) | (48,374) | | | | |
| 4. a. Private-Pay Residents and Other | \$ 212,843 | 212,843 | | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ (1,364) | (1,364) | | | | |
| II. Other Resident Revenue | | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ 193,831 | 193,831 | | | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ (193,831) | (193,831) | | | | |
| 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 | \$ 538,245 | 538,245 | | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ (392,199) | (392,199) | | | | |
| c. Physical Therapy - Non-Medicare | \$ 97,009 | 97,009 | | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ (96,719) | (96,719) | | | | |
| 4. a. Speech Therapy - Medicare | \$ 208,322 | 208,322 | | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ (150,549) | (150,549) | | | | |
| c. Speech Therapy - Non-Medicare | \$ 5,497 | 5,497 | | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ (5,412) | (5,412) | | | | |
| 5. a. Occupational Therapy - Medicare | \$ 403,153 | 403,153 | | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ (368,461) | (368,461) | | | | |
| c. Occupational Therapy - Non-Medicare | \$ 44,790 | 44,790 | | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ (44,790) | (44,790) | | | | |
| 6. a. Other (<i>Specify</i>) - Medicare | \$ | | | | | |
| b. Other (<i>Specify</i>) - Non-Medicare | \$ 102,056 | 102,056 | | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 14,436,801 | 14,436,801 | | | | |
| 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 (<i>Specify</i>) | \$ 24 | 24 | | | | |
| 6. Private Duty Nurses' Fees | \$ | | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ | | | | | |
| 8. Other (<i>Specify</i>) | \$ 558 | 558 | | | | |
| V. Total Other Revenue (1 thru 8) | \$ 582 | 582 | | | | |
| VI. Total All Revenue (III +V) | \$ 14,437,383 | 14,437,383 | | | | |

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|--|-------------|------|------|-----------|
| | | 0 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Other Resident Revenue - Medicare | | \$ - | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|---------------------|---------|-------|------|-----------|
| | | | - | | |
| 30 IV 5 | Other Rev> Interest | N/A | \$ 24 | | |
| | | | | | |
| Total Interest Income | | | \$ 24 | \$ - | \$ - |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------|--|--------|------|-----------|
| | | - | | |
| 30 IV 8 | Settlement Payments from vendor Relating to Class Action Lawsuit | \$ 61 | | |
| 30 IV 8 | Other Rev>Medical Records | 497 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Other Revenue | | \$ 558 | \$ - | \$ - |

G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|-----------------------------------|-----------------------|-----------|------------------|
| RegalCare at New Haven, LLC | 2351 | 9/30/2018 | 31 | 37 |
| Account | | | Amount | |
| Assets | | | | |
| A. Current Assets | | | | |
| 1. Cash (<i>on hand and in banks</i>) | | | \$ | 39,014 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | \$ | 1,798,849 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | \$ | |
| 4. Inventories | | | \$ | |
| 5. Prepaid Expenses | | | \$ | 201,812 |
| a. _____ | | | | |
| b. _____ | | | | |
| c. _____ | | | | |
| d. See Schedule | | 201,812 | | |
| 6. Interest Receivable | | | \$ | |
| 7. Medicare Final Settlement Receivable | | | \$ | |
| 8. Other Current Assets (<i>itemize</i>) | | | \$ | |
| _____ | | | | |
| _____ | | | | |
| See Schedule | | | | |
| A-9. Total Current Assets (Lines A1 thru 8) | | | \$ | 2,039,675 |
| 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>64,243</u> | | \$ | 55,579 |
| | Accum. Depreciation <u>8,664</u> | Net | | |
| 5. Non-Movable Equipment | *Historical Cost <u>19,728</u> | | \$ | 14,851 |
| | Accum. Depreciation <u>4,877</u> | Net | | |
| 6. Movable Equipment | *Historical Cost <u>156,321</u> | | \$ | 81,216 |
| | Accum. Depreciation <u>75,105</u> | Net | | |
| 7. Motor Vehicles | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 8. Minor Equipment-Not Depreciable | | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | | \$ | 9,823 |
| F/S vs C/R NBV | | 9,823 | | |
| See Schedule | | | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | | \$ | 161,469 |

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|-------------|-----------------------|----------------------------|-----------|
| RegalCare at New Haven, LLC | 2351 | 9/30/2018 | 32 | 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | \$ | 2,201,144 |
| 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 | | | \$ | 25,000 |
| 2. Escrow Deposits | | | \$ | |
| 3. Organization Expense | | | *Historical Cost 53,286 | |
| | | | Accum. Depreciation 26,643 | Net |
| | | | \$ | 26,643 |
| 4. Goodwill (Purchased Only) | | | \$ | 822,134 |
| 5. Investments Related to Resident Care (<i>itemize</i>) | | | \$ | |
| _____ | | | | |
| 6. Loans to Owners or Related Parties (<i>itemize</i>) | | | \$ | 421,563 |
| Name and Address | | Amount | Loan Date | |
| Due from WH, Wtby, Holdings, FV Mngmt | | 421,563 | | |
| 7. Other Assets (<i>itemize</i>) | | | \$ | 497,689 |
| _____ | | | | |
| See Schedule | | | | 497,689 |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ | 1,793,029 |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ | 3,994,173 |

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

G. Balance Sheet (cont'd)

| Name of Facility | | License No. | Report for Year Ended | Page | of |
|--|--|-------------|-----------------------|----------|------------------|
| RegalCare at New Haven, LLC | | 2351 | 9/30/2018 | 33 | 37 |
| Account | | | | Amount | |
| Liabilities | | | | | |
| A. Current Liabilities | | | | | |
| 1. Trade Accounts Payable | | | | \$ | 2,271,098 |
| 2. Notes Payable (<i>itemize</i>) | | | | \$ | 1,090,000 |
| Notes Payable> Tamkar | | | | | 1,090,000 |
| See Schedule | | | | | |
| 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>) | | | | \$ | 259,481 |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | |
| 6. Accrued Payroll Taxes Payable | | | | \$ | |
| 7. Medicare Final Settlement Payable | | | | \$ | |
| 8. Medicare Current Financing Payable | | | | \$ | |
| 9. Mortgage Payable (<i>Current Portion</i>) | | | | \$ | |
| 10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>) | | | | \$ | |
| 11. Accrued Income Taxes* | | | | \$ | |
| 12. Other Current Liabilities (<i>itemize</i>) | | | | \$ | 482,618 |
| See Schedule | | | | | 482,618 |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ | 4,103,197 |

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

| | | | | | |
|--|---------|---------------------|------------------------------------|--------------|----------|
| Name of Facility RegalCare at New Haven, LLC | | License No. 2351 | Report for Year Ended 9/30/2018 | Page 34 | of 37 |
| Account | | | | Amount | |
| Total Brought Forward: | | | | 4,103,197 | |
| 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>) | | | | \$ 165,042 | |
| Name and Address of Lender | Amount | Loan Date | | | |
| Due to Torr, Pros, Mgmt, Employee, Greenwich | 165,042 | | | | |
| 4. Other Long-Term Liabilities (<i>itemize</i>) | | | | \$ 64,593 | |
| _____ _____ _____ See Schedule | | | | | |
| | | | | 64,593 | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ 229,635 | |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ 4,332,832 | |

Schedule of Prepaid Expenses Page 31 Line A5

| Page Ref | Line Ref | Description | |
|-------------------------------|----------|-------------------------------|-------------------|
| 31 | A5 | Prepaid Expenses | \$ 2,034 |
| 31 | A5 | Prepaid Expenses>Insurance | 39,282 |
| 31 | A5 | Prepaid Expenses>Taxes | 1,050 |
| 31 | A5 | Prepaid Expenses>Workers Comp | 159,446 |
| Total Prepaid Expenses | | | \$ 201,812 |

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

| Page Ref | Line Ref | Description | |
|---|----------|-------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Current Assets (Itemize) | | | \$ - |

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

| Page Ref | Line Ref | Description | |
|---|----------|-------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Fixed Assets (Itemize) | | | \$ - |

Schedule of Other Assets Page 32 Line D7

| Page Ref | Line Ref | Description | |
|---------------------------|----------|--------------------------------------|-------------------|
| 32 | D7 | Due From> Old Owner | \$ 136,950 |
| 32 | D7 | Due From > Maplewood Rehab & Nursing | 198 |
| 32 | D7 | Due From > Saugus Rehab & Nursing | 196 |
| 32 | D7 | Due From > Twin Oaks Rehab & Nursing | 4 |
| 32 | D7 | Due From > Medicaid | 337,697 |
| 32 | D7 | Due From > Vendor | 4,896 |
| 32 | D7 | Due From > Other L&E | 17,748 |
| Total Other Assets | | | \$ 497,689 |

Schedule of Notes Payable (Itemize) Page 33 Line A2

| Page Ref | Line Ref | Description | |
|----------------------------|----------|-------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |
| Total Notes Payable | | | \$ - |

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

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

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

| Page Ref | Line Ref | Description | |
|--|----------|-------------------------------------|------------------|
| 34 | B4 | Due To / (From)> Medicare A | \$ 4,691 |
| 34 | B4 | Due To / (From)> HMO | \$ 2,111 |
| 34 | B4 | Due To / (From)> Income | \$ 6,436 |
| 34 | B4 | Due To / (From)> Patient Spend Down | 51,355 |
| Total Other Current Liabilities (Itemize) | | | \$ 64,593 |

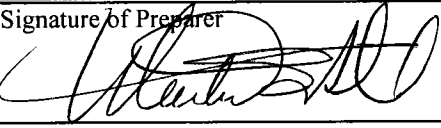
G. Balance Sheet (cont'd)
Reserves and Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|-----------|-----------|
| RegalCare at New Haven, LLC | 2351 | 9/30/2018 | 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 | | | \$ | (3,136) |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | (482,165) |
| 6. Gain or Loss for Period | | | \$ | 146,642 |
| | 10/1/2017 | thru | 9/30/2018 | |
| 7. Total Net Worth | | | \$ | (338,659) |
| C. Total Reserves and Net Worth | | | \$ | (338,659) |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 3,994,173 |

H. Changes in Total Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|---------------|-----------------------|---------------|------------|
| RegalCare at New Haven, LLC | 2351 | 9/30/2018 | 36 | 37 |
| Account | | | Amount | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2017 | | | \$ | (493,347) |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i> | | | \$ | 14,437,383 |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> | | | \$ | 14,290,741 |
| D. Net Income or Deficit | | | \$ | 146,642 |
| E. Balance | | | \$ | (346,705) |
| F. Additions | | | | |
| 1. Additional Capital Contributed <i>(itemize)</i> | | | | |
| Expenses Per Page 27 | \$ 14,296,253 | | | |
| F/S Vs C/R Depreciation | (5,512) | | | |
| Expenses Per F/S | \$14,290,741 | | | |
| 2. Other <i>(itemize)</i> | | | | |
| Prior Period Adjustment | 8,046 | | | |
| F-3. Total Additions | | | \$ | 8,046 |
| 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 | | | \$ | (338,659) |
| | 09/30/18 | | | |

I. Preparer's/Reviewer's Certification

| | | | | | |
|--|--|---|------------------------------------|------------------------------------|----------|
| Name of Facility RegalCare at New Haven, LLC | | License No. 2351 | Report for Year Ended 9/30/2018 | 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 1/29/19 | |
| Printed Name of Preparer Matthew S. Bavolack | | | | | |
| Address Address 555 Long Wharf Drive, New Haven, CT 06511 | | | | Phone Number 203-781-9600 | |
| Annual Report Contact Eli Mirlis | | | | Phone Number | |
| Annual Report Contact Email Address | | | | | |

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for RegalCare at New Haven, LLC for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of RegalCare at New Haven, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
January 28, 2019



MARCUMGROUP
MEMBER

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

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

Facility Name RegalCare at New Haven, LLC

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at New Haven, LLC**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|--|----------------|----------|-----|----------------|
| | | 9/30/2018 | | | 9/30/2018 |
| 10-001-02 | Cash>Clearing>Payroll | (865.00) | | | (865.00) |
| 10-014-00 | Cash>Petty Cash Facility | 500.00 | | | 500.00 |
| 10-015-00 | Cash>Petty Cash PNA | 2,272.00 | | | 2,272.00 |
| 10-020-88 | Cash>Payroll>New Haven | (1,109.00) | | | (1,109.00) |
| 10-050-88 | Cash>WFPayroll>New Haven | 1,434.00 | | | 1,434.00 |
| 10-060-88 | Cash>Resident Trust>New Haven | 42,252.00 | | | 42,252.00 |
| 10-061-00 | Cash>Care Cost | 5,000.00 | | | 5,000.00 |
| 10-090-88 | Cash>WFOperating>New Haven | (10,470.00) | | | (10,470.00) |
| 11-102-00 | Accounts Receivable>Medicare A | 446,099.00 | | | 446,099.00 |
| 11-104-00 | Accounts Receivable>Private | 29,311.00 | | | 29,311.00 |
| 11-105-00 | Accounts Receivable>HMO | 14,505.00 | | | 14,505.00 |
| 11-109-00 | Accounts Receivable>Hospice | 629.00 | | | 629.00 |
| 11-111-00 | Accounts Receivable>Medicaid | 1,377,416.00 | | | 1,377,416.00 |
| 11-112-00 | Accounts Receivable>Income | 1,353.00 | | | 1,353.00 |
| 11-120-00 | Accounts Receivable>Allow for Doubtful Accts | (96,643.00) | | | (96,643.00) |
| 11-122-00 | Accounts Receivable>Medicare Colns Write Off | 2,632.00 | | | 2,632.00 |
| 11-123-00 | Accounts Receivable>Ancillary | 23,547.00 | | | 23,547.00 |
| 12-000-00 | Prepaid Expenses | 2,034.00 | | | 2,034.00 |
| 12-124-00 | Prepaid Expenses>Insurance | 39,282.00 | | | 39,282.00 |
| 12-126-00 | Prepaid Expenses>Taxes | 1,050.00 | | | 1,050.00 |
| 12-881-00 | Prepaid Expenses>Workers Comp | 159,446.00 | | | 159,446.00 |
| 13-127-00 | Due From>Old Owner | 115,748.00 | | | 115,748.00 |
| 13-128-00 | Due From>Vendor Security Deposits | 25,000.00 | | | 25,000.00 |
| 14-131-00 | Fixed Assets>Leasehold Improvements | 64,100.00 | | | 64,100.00 |
| 14-132-00 | Fixed Assets>Furniture, Fixtures and Equipment | 60,138.00 | | | 60,138.00 |
| 14-133-00 | Fixed Assets>Medical Equipment | 23,830.00 | | | 23,830.00 |
| 14-134-00 | Fixed Assets>Computer Hardware | 42,359.00 | | | 42,359.00 |
| 14-135-00 | Fixed Assets>Computer Software | 8,517.00 | | | 8,517.00 |
| 14-137-01 | Fixed Asset>Capital Lease>Copier | 39,769.00 | | | 39,769.00 |
| 14-305-00 | Fixed Assets>Sales Use Tax | 1,447.00 | | | 1,447.00 |
| 15-131-00 | Accum Depn>Leasehold Improvements | (9,477.00) | | | (9,477.00) |
| 15-132-00 | Accum Depn>Furniture, Fixtures and Equipment | (21,920.00) | | | (21,920.00) |
| 15-133-00 | Accum Depn>Medical Equipment | (6,580.00) | | | (6,580.00) |
| 15-134-00 | Accum Depn>Computer Hardware | (18,025.00) | | | (18,025.00) |
| 15-135-00 | Accum Depn>Computer Software | (3,552.00) | | | (3,552.00) |
| 15-137-01 | Accumulated Depn>Capital Lease>Copier | (18,655.00) | | | (18,655.00) |
| 15-305-00 | Accum Depn>Sales Use Tax | (482.00) | | | (482.00) |
| 16-000-00 | Goodwill | 822,134.00 | | | 822,134.00 |
| 17-000-00 | Deferred Financing Costs | 53,286.00 | | | 53,286.00 |
| 19-265-00 | Accumulated Amortization>Deferred Financing Costs | (26,643.00) | | | (26,643.00) |
| 20-000-00 | Accounts Payable | (2,225,849.00) | | | (2,225,849.00) |
| 21-149-00 | Other Current Payables>Misc. PR Deduction | (1,749.00) | | | (1,749.00) |
| 21-350-00 | Other Current Payables>Resident Funds | (42,252.00) | | | (42,252.00) |
| 21-354-00 | Other Current Payables>DTF RFMS | (30.00) | | | (30.00) |
| 21-884-00 | Other Current Payable>Disability & Other Insurance | (1,218.00) | | | (1,218.00) |
| 22-000-00 | Note Payable>Tamkar | (1,090,000.00) | | | (1,090,000.00) |
| 23-000-00 | Accrued Wages & Related | (126,681.00) | | | (126,681.00) |
| 23-157-00 | Accrued Expenses>PTO | (132,800.00) | | | (132,800.00) |
| 24-000-00 | Accrued Expenses | (249,061.00) | | | (249,061.00) |
| 24-000-02 | Accrued Expenses>Tamkar Brokerage Fee | (6,661.00) | | | (6,661.00) |
| 24-137-01 | Accrued Expenses>Capital Lease>Copier | (20,163.00) | | | (20,163.00) |
| 24-162-00 | Accrued Expenses>Insurance - General Liability & Other | (33,692.00) | | | (33,692.00) |
| 24-260-79 | Accrued Expenses>Welfare (Assumed) >Union | (2,947.00) | | | (2,947.00) |
| 24-285-00 | Accrued Expenses>Year End Adjustments | (14.00) | | | (14.00) |
| 24-881-00 | Accrued Expenses>Workers Comp | (152,871.00) | | | (152,871.00) |
| 24-882-00 | Accrued Expenses>Health Insurance | (17,209.00) | | | (17,209.00) |
| 27-000-78 | Due To/(From)>Maplewood Rehab and Nursing | 198.00 | | | 198.00 |
| 27-000-82 | Due To/(From)>Saugus Rehab and Nursing | 196.00 | | | 196.00 |
| 27-000-83 | Due To/(From)>Twin Oaks Rehab and Nursing | 4.00 | | | 4.00 |

| Account | Description | ADJ 9/30/2018 | JE Ref # | RJE | FINAL 9/30/2018 |
|-----------|---|------------------|----------|------------|--------------------|
| 27-000-87 | Due To/(From)>Torrington | (2,653.00) | | | (2,653.00) |
| 27-000-89 | Due To/(From)>Prospect | (131,027.00) | | | (131,027.00) |
| 27-000-90 | Due To/(From)>West Haven | 17,468.00 | | | 17,468.00 |
| 27-000-91 | Due To/(From)>Waterbury | 2,999.00 | | | 2,999.00 |
| 27-000-92 | Due To/(From)>Management | (28,689.00) | | | (28,689.00) |
| 27-000-93 | Due To/(From)>Holdings | 400,292.00 | | | 400,292.00 |
| 27-102-00 | Due To/(From)>Medicare A | (4,691.00) | | | (4,691.00) |
| 27-105-00 | Due To/(From)>HMO | (2,111.00) | | | (2,111.00) |
| 27-111-00 | Due To/(From)>Medicaid | 337,697.00 | | | 337,697.00 |
| 27-112-00 | Due To/(From)>Income | (6,436.00) | | | (6,436.00) |
| 27-152-00 | Due To/(From)>Employee | (2,624.00) | | | (2,624.00) |
| 27-172-00 | Due To/(From)>Vendor | 4,896.00 | | | 4,896.00 |
| 27-174-00 | Due To/(From)>Other L&E | 17,748.00 | | | 17,748.00 |
| 27-199-00 | Due To>Patient Spend Down | (51,355.00) | | | (51,355.00) |
| 27-316-00 | Due To/(From)>Greenwich | (49.00) | | | (49.00) |
| 27-317-00 | Due To/(From)>Fairview Management | 804.00 | | | 804.00 |
| 28-127-00 | Due To>Old Owner | 21,202.00 | | | 21,202.00 |
| 30-000-00 | Retained Earnings | 482,165.00 | | | 482,165.00 |
| 31-000-86 | Partner's Equity>All Partners>Capital Draws | 3,136.00 | | | 3,136.00 |
| 40-102-00 | Room & Board Revenue>Medicare A | (3,105,039.00) | | | (3,105,039.00) |
| 40-102-14 | Room & Board Revenue>Medicare A>Sequester | 48,374.00 | | | 48,374.00 |
| 40-104-00 | Room & Board Revenue>Private | (63,699.00) | | | (63,699.00) |
| 40-105-00 | Room & Board Revenue>HMO | (146,115.00) | | | (146,115.00) |
| 40-105-14 | Room & Board Revenue>HMO>Sequester | 1,364.00 | | | 1,364.00 |
| 40-109-00 | Room & Board Revenue>Hospice | (3,029.00) | | | (3,029.00) |
| 40-111-00 | Room & Board Revenue>Medicaid | (10,763,905.00) | | | (10,763,905.00) |
| 40-111-73 | Room & Board Revenue>Medicaid Bed Hold | (63,810.00) | | | (63,810.00) |
| 41-102-00 | Pharmacy Rev>Medicare A | (193,831.00) | | | (193,831.00) |
| 41-102-01 | Pharmacy Rev>Medicare A>C/A | 193,831.00 | | | 193,831.00 |
| 42-102-00 | PT Revenue>Medicare A | (392,199.00) | | | (392,199.00) |
| 42-102-01 | PT Revenue>Medicare A>C/A | 392,199.00 | | | 392,199.00 |
| 42-103-00 | PT Revenue>Medicare B | (146,046.00) | | | (146,046.00) |
| 42-105-00 | PT Revenue>HMO | (382.00) | | | (382.00) |
| 42-105-01 | PT Revenue>HMO>C/A | 92.00 | | | 92.00 |
| 42-111-00 | PT Revenue>Medicaid | (96,627.00) | | | (96,627.00) |
| 42-111-01 | PT Revenue>Medicaid>C/A | 96,627.00 | | | 96,627.00 |
| 43-102-00 | OT Revenue>Medicare A | (368,461.00) | | | (368,461.00) |
| 43-102-01 | OT Revenue>Medicare A>C/A | 368,461.00 | | | 368,461.00 |
| 43-103-00 | OT Revenue>Medicare B | (34,692.00) | | | (34,692.00) |
| 43-105-00 | OT Revenue>HMO | (2,234.00) | | | (2,234.00) |
| 43-105-01 | OT Revenue>HMO>C/A | 2,234.00 | | | 2,234.00 |
| 43-111-00 | OT Revenue>Medicaid | (42,556.00) | | | (42,556.00) |
| 43-111-01 | OT Revenue>Medicaid>C/A | 42,556.00 | | | 42,556.00 |
| 44-102-00 | ST Revenue>Medicare A | (78,873.00) | | | (78,873.00) |
| 44-102-01 | ST Revenue>Medicare A>C/A | 78,873.00 | | | 78,873.00 |
| 44-103-00 | ST Revenue>Medicare B | (129,449.00) | | | (129,449.00) |
| 44-103-01 | ST Revenue>Medicare B>C/A | 71,676.00 | | | 71,676.00 |
| 44-105-00 | ST Revenue>HMO | (5,497.00) | | | (5,497.00) |
| 44-105-01 | ST Revenue>HMO>C/A | 5,412.00 | | | 5,412.00 |
| 51-100-00 | Other Rev>Miscellaneous | (61.00) | | | (61.00) |
| 51-160-00 | Other Rev>Interest | (24.00) | | | (24.00) |
| 51-818-00 | Other Rev>Medical Records | (497.00) | | | (497.00) |
| 52-105-00 | Revenue Adjustments>HMO | (12.00) | | | (12.00) |
| 52-111-00 | Revenue Adjustments>Medicaid | (102,044.00) | | | (102,044.00) |
| 60-183-00 | Nursing Expense>Supplies | 179,676.00 | | | 179,676.00 |
| 60-184-00 | Nursing Expense>Minor Equip & Supplies | 523.00 | | | 523.00 |
| 60-204-00 | Nursing Expense>Training & Education | 1,965.00 | | | 1,965.00 |
| 60-205-00 | Nursing Expense>Sanitation & Incineration | 356.00 | | | 356.00 |
| 60-206-00 | Nursing Expense>Clinical Services | 18,353.00 | | | 9,353.00 |
| | | | RJE - 1 | (9,000.00) | |
| 60-206-80 | Nursing Expense>Clinical Services>Wages | 12,500.00 | | | 12,500.00 |
| 60-207-00 | Nursing Expense>Repairs & Maint | 2,275.00 | | | 2,275.00 |
| 60-208-00 | Nursing Expense>Equip-Rental | 62,869.00 | | | 62,869.00 |

| Account | Description | ADJ | JE Ref # | RJE | FINAL |
|-----------|--|--------------|----------|----------------|--------------|
| | | 9/30/2018 | | | 9/30/2018 |
| 60-213-00 | Nursing Expense>Transportation | 12,091.00 | | (12,091.00) | 0.00 |
| | | | RJE - 5 | (12,091.00) | |
| 60-213-04 | Nursing Expense>Transportation>Allowable | 91.00 | | | 91.00 |
| 60-230-00 | Nursing Expense>Data Processing | 14,469.00 | | | 14,469.00 |
| 60-801-80 | Nursing Expense>CNA>Wages | 2,169,302.00 | | | 2,169,302.00 |
| 60-801-92 | Nursing Expense>CNA>PTO Accrual | 46,599.00 | | | 46,599.00 |
| 60-805-80 | Nursing Expense>LPN>Wages | 1,856,896.00 | | | 1,856,896.00 |
| 60-805-92 | Nursing Expense>LPN>PTO Accrual | 34,017.00 | | | 34,017.00 |
| 60-808-80 | Nursing Expense>RN>Wages | 145,812.00 | | | 145,812.00 |
| 60-808-92 | Nursing Expense>RN>PTO Accrual | 868.00 | | | 868.00 |
| 60-809-80 | Nursing Expense>RN Supervisor>Wages | 389,278.00 | | | 389,278.00 |
| 60-809-92 | Nursing Expense>RN Supervisor>PTO Accrual | 4,798.00 | | | 4,798.00 |
| 61-750-00 | Nursing Admin Expense>Medical Director | 36,000.00 | | | 36,000.00 |
| 61-811-80 | Nursing Admin Expense>Director>Wages | 97,910.00 | | | 97,910.00 |
| 61-812-80 | Nursing Admin Expense>Assistant Director>Wages | 78,199.00 | | | 78,199.00 |
| 61-814-80 | Nursing Admin Expense>Central Supply>Wages | 28,894.00 | | | 28,894.00 |
| 61-814-92 | Nursing Admin Expense>Central Supply>PTO Accrual | 471.00 | | | 471.00 |
| 61-817-80 | Nursing Admin Expense>MDS / RNAC>Wages | 256,379.00 | | | 256,379.00 |
| 61-817-92 | Nursing Admin Expense>MDS / RNAC>PTO Accrual | 3,228.00 | | | 3,228.00 |
| 61-818-80 | Nursing Admin Expense>Medical Records>Wages | 37,211.00 | | | 37,211.00 |
| 61-818-92 | Nursing Admin Expense>Medical Records>PTO Accrual | 336.00 | | | 336.00 |
| 61-819-80 | Nursing Admin Expense>Nurse Admin>Wages | 71,606.00 | | | 71,606.00 |
| 61-823-80 | Nursing Admin Expense>Staff Coordinator>Wages | 33,931.00 | | | 33,931.00 |
| 61-824-80 | Nursing Admin Expense>Staff Devel Director>Wages | 80,619.00 | | | 80,619.00 |
| 61-824-92 | Nursing Admin Expense>Staff Devel Director>PTO Accrual | 1,008.00 | | | 1,008.00 |
| 61-825-80 | Nursing Admin Expense>Unit Manager>Wages | 34,556.00 | | | 34,556.00 |
| 61-825-92 | Nursing Admin Expense>Unit Manager>PTO Accrual | 820.00 | | | 820.00 |
| 61-880-00 | Nursing Admin Expense>Payroll Taxes | 471,218.00 | | | 471,218.00 |
| 61-881-00 | Nursing Admin Expense>Workers Comp | 234,025.00 | | | 234,025.00 |
| 61-882-00 | Nursing Admin Expense>Health Insurance | 62,419.00 | | | 62,419.00 |
| 61-883-00 | Nursing Admin Expense>Other Benefits | 1,311,575.00 | | (1,311,575.00) | 0.00 |
| | | | RJE - 3 | (1,311,575.00) | |
| 62-000-00 | Pharmacy Expense | 7,906.00 | | | 7,906.00 |
| 62-145-00 | Pharmacy Expense>RX | 241,017.00 | | | 241,017.00 |
| 62-222-00 | Pharmacy Expense>OTC | 7,764.00 | | | 7,764.00 |
| 62-700-00 | Pharmacy Expense>Contracted Service | 16,259.00 | | | 16,259.00 |
| 64-223-00 | Other Ancillary Expense>Oxygen | 5,706.00 | | | 5,706.00 |
| 64-224-00 | Other Ancillary Expense>Lab | 22,791.00 | | | 22,791.00 |
| 64-225-00 | Other Ancillary Expense>Radiology | 6,114.00 | | | 6,114.00 |
| 65-000-00 | PT Expense | 347,319.00 | | | 347,319.00 |
| 66-000-00 | OT Expense | 249,532.00 | | | 249,532.00 |
| 67-000-00 | ST Expense | 86,466.00 | | | 86,466.00 |
| 69-811-80 | Social Services Expense>Director>Wages | 45,992.00 | | | 45,992.00 |
| 69-811-92 | Social Services Expense>Director>PTO Accrual | 1,396.00 | | | 1,396.00 |
| 69-830-80 | Social Services Expense>Assistant>Wages | 24,335.00 | | | 24,335.00 |
| 69-830-92 | Social Services Expense>Assistant>PTO Accrual | 352.00 | | | 352.00 |
| 69-880-00 | Social Services Expense>Payroll Taxes | 6,273.00 | | | 6,273.00 |
| 69-881-00 | Social Services Expense>Workers Comp | 3,159.00 | | | 3,159.00 |
| 69-882-00 | Social Services Expense>Health Insurance | 818.00 | | | 818.00 |
| 69-883-00 | Social Services Expense>Other Benefits | 17,647.00 | | (17,647.00) | 0.00 |
| | | | RJE - 3 | (17,647.00) | |
| 70-177-00 | Dietary Expense>Supplements | 38,049.00 | | | 38,049.00 |
| 70-178-00 | Dietary Expense>Food | 256,765.00 | | | 256,765.00 |
| 70-183-00 | Dietary Expense>Supplies | 18,231.00 | | | 18,231.00 |
| 70-207-00 | Dietary Expense>Repairs & Maint | 871.00 | | | 871.00 |
| 70-811-80 | Dietary Expense>Director>Wages | 48,579.00 | | | 48,579.00 |
| 70-811-92 | Dietary Expense>Director>PTO Accrual | 1,394.00 | | | 1,394.00 |
| 70-831-80 | Dietary Expense>Aide>Wages | 319,125.00 | | | 319,125.00 |
| 70-831-92 | Dietary Expense>Aide>PTO Accrual | 7,113.00 | | | 7,113.00 |
| 70-832-80 | Dietary Expense>Cook>Wages | 111,565.00 | | | 111,565.00 |
| 70-832-92 | Dietary Expense>Cook>PTO Accrual | 5,559.00 | | | 5,559.00 |
| 70-833-80 | Dietary Expense>Dietician>Wages | 74,789.00 | | | 74,789.00 |
| 70-833-92 | Dietary Expense>Dietician>PTO Accrual | 203.00 | | | 203.00 |

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

| Account | Description | ADJ 9/30/2018 | JE Ref # | RJE | FINAL 9/30/2018 |
|------------|---|------------------|----------|--------------|--------------------|
| 80-230-00 | Admin Expense>Data Processing | 77,908.00 | | | 77,908.00 |
| 80-231-00 | Admin Expense>Telephone | 16,493.00 | | (3,426.00) | 13,067.00 |
| | | | RJE - 2 | (3,426.00) | |
| 80-232-00 | Admin Expense>Cable TV | 9,773.00 | | | 9,773.00 |
| 80-233-00 | Admin Expense>Seminars | 348.00 | | | 348.00 |
| 80-234-00 | Admin Expense>Licenses | 780.00 | | | 780.00 |
| 80-235-00 | Admin Expense>Dues & Subscriptions | 513.00 | | (150.00) | 363.00 |
| | | | RJE - 6 | (150.00) | |
| 80-236-00 | Admin Expense>Travel | 8,248.00 | | | 8,248.00 |
| 80-236-04 | Admin Expense>Travel>Allowable | 5,690.00 | | | 5,690.00 |
| 80-238-00 | Admin Expense>Legal Fees | 57,369.00 | | 1,928.00 | 59,297.00 |
| | | | RJE - 7 | 1,928.00 | |
| 80-239-00 | Admin Expense>Accounting Fees | 75,787.00 | | (56,400.00) | 19,387.00 |
| | | | RJE - 4 | (56,400.00) | |
| 80-240-00 | Admin Expense>Professional Fees | 134,913.00 | | 54,472.00 | 189,385.00 |
| | | | RJE - 4 | 56,400.00 | |
| | | | RJE - 7 | (1,928.00) | |
| 80-242-00 | Admin Expense>Fines, Penalties & Settlements | (589.00) | | | (589.00) |
| 80-243-00 | Admin Expense>Late Fees | 13,535.00 | | | 13,535.00 |
| 80-244-00 | Admin Expense>Bank Fees | 66,535.00 | | | 66,535.00 |
| 80-246-00 | Admin Expense>Donations/Charity | 303.00 | | | 303.00 |
| 80-247-00 | Admin Expense>Corporate Tax | 460.00 | | | 460.00 |
| 80-249-00 | Admin Expense>Recruiting | 5,387.00 | | | 5,387.00 |
| 80-250-00 | Admin Expense>Marketing & Advertising | 22,795.00 | | | 22,795.00 |
| 80-251-00 | Admin Expense>Bad Debt | 25,940.00 | | | 25,940.00 |
| 80-700-00 | Admin Expense>Contracted Service | 26,064.00 | | | 26,064.00 |
| 80-811-80 | Admin Expense>Director>Wages | 132,798.00 | | | 132,798.00 |
| 80-812-80 | Admin Expense>Assistant Director>Wages | 22,417.00 | | | 22,417.00 |
| 80-839-80 | Admin Expense>Admissions>Wages | 64,754.00 | | | 64,754.00 |
| 80-839-92 | Admin Expense>Admissions>PTO Accrual | 447.00 | | | 447.00 |
| 80-840-80 | Admin Expense>Business Office>Wages | 98,217.00 | | | 98,217.00 |
| 80-840-92 | Admin Expense>Business Office>PTO Accrual | 951.00 | | | 951.00 |
| 80-842-80 | Admin Expense>Marketing>Wages | 34,756.00 | | | 34,756.00 |
| 80-880-00 | Admin Expense>Payroll Taxes | 31,111.00 | | | 31,111.00 |
| 80-881-00 | Admin Expense>Workers Comp | 15,190.00 | | | 15,190.00 |
| 80-882-00 | Admin Expense>Health Insurance | 3,892.00 | | | 3,892.00 |
| 80-883-00 | Admin Expense>Other Benefits | 86,468.00 | | (86,468.00) | 0.00 |
| | | | RJE - 3 | (86,468.00) | |
| 85-200-79 | Employee Benefits Expense>Training Fund>Union | 0.00 | | 54,141.00 | 54,141.00 |
| | | | RJE - 3 | 54,141.00 | |
| 85-245-00 | Employee Benefits Expense>Background Checks | 0.00 | | 2,313.00 | 2,313.00 |
| | | | RJE - 3 | 2,313.00 | |
| 85-255-79 | Employee Benefits Expense>Pension>Union | 0.00 | | 428,989.00 | 428,989.00 |
| | | | RJE - 3 | 428,989.00 | |
| 85-260-79 | Employee Benefits Expense>Welfare>Union | 0.00 | | 1,213,311.00 | 1,213,311.00 |
| | | | RJE - 3 | 1,213,311.00 | |
| 91-121-00 | Property Expense>Rent | 352,955.00 | | | 352,955.00 |
| 91-161-00 | Property Expense>RE Taxes | 113,504.00 | | | 113,504.00 |
| 91-261-00 | Property Expense>Personal Prop Taxes | 1,294.00 | | | 1,294.00 |
| 92-000-00 | Depreciation Expense | 36,735.00 | | | 36,735.00 |
| 93-000-00 | Amortization Expense | 10,657.00 | | | 10,657.00 |
| 94-000-00 | Interest Expense | 129,746.00 | | | 129,746.00 |
| Marcum 101 | Dentist | 0.00 | | 9,000.00 | 9,000.00 |
| | | | RJE - 1 | 9,000.00 | |
| Marcum 102 | Cell Phone | 0.00 | | 3,426.00 | 3,426.00 |
| | | | RJE - 2 | 3,426.00 | |
| Marcum 107 | Discriminatory Bonus | 0.00 | | 31,000.00 | 31,000.00 |
| | | | RJE - 3 | 31,000.00 | |
| Marcum 108 | Employee Food | 0.00 | | 2,388.00 | 2,388.00 |
| | | | RJE - 3 | 2,388.00 | |
| Marcum 109 | Employee Relations | 0.00 | | 5,962.00 | 5,962.00 |
| | | | RJE - 3 | 5,962.00 | |
| Marcum 110 | Holiday Party | 0.00 | | 2,800.00 | 2,800.00 |

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

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at New Haven, LLC**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

| Account | Description | ADJ 9/30/2018 | JE Ref # | RJE 9/30/2018 | FINAL 9/30/2018 |
|--------------------------|--|-------------------|----------|------------------|--------------------|
| Group : [10-A] | Salaries and Wages | | | | |
| Subgroup : [2] | Administrators | | | | |
| 80-811-80 | Admin Expense>Director>Wages | 132,798.00 | | 0.00 | 132,798.00 |
| Subtotal [2] | Administrators | 132,798.00 | | 0.00 | 132,798.00 |
| Subgroup : [3] | Assistant Administrator | | | | |
| 80-812-80 | Admin Expense>Assistant Director>Wages | 22,417.00 | | 0.00 | 22,417.00 |
| Subtotal [3] | Assistant Administrator | 22,417.00 | | 0.00 | 22,417.00 |
| Subgroup : [4] | Other Administrative Salaries | | | | |
| 75-838-80 | Maintenance Expense>Security Desk>Wages | 37,052.00 | | 0.00 | 37,052.00 |
| 75-838-92 | Maintenance Expense>Security Desk>PTO Accrual | 1,367.00 | | 0.00 | 1,367.00 |
| 80-840-80 | Admin Expense>Business Office>Wages | 98,217.00 | | 0.00 | 98,217.00 |
| 80-840-92 | Admin Expense>Business Office>PTO Accrual | 951.00 | | 0.00 | 951.00 |
| Subtotal [4] | Other Administrative Salaries | 137,587.00 | | 0.00 | 137,587.00 |
| Subgroup : [5A] | Head Dietitian | | | | |
| 70-833-80 | Dietary Expense>Dietician>Wages | 74,789.00 | | 0.00 | 74,789.00 |
| 70-833-92 | Dietary Expense>Dietician>PTO Accrual | 203.00 | | 0.00 | 203.00 |
| Subtotal [5A] | Head Dietitian | 74,992.00 | | 0.00 | 74,992.00 |
| Subgroup : [5B] | Food Service Supervisor | | | | |
| 70-811-80 | Dietary Expense>Director>Wages | 48,579.00 | | 0.00 | 48,579.00 |
| 70-811-92 | Dietary Expense>Director>PTO Accrual | 1,394.00 | | 0.00 | 1,394.00 |
| Subtotal [5B] | Food Service Supervisor | 49,973.00 | | 0.00 | 49,973.00 |
| Subgroup : [5C] | Dietary Workers | | | | |
| 70-831-80 | Dietary Expense>Aide>Wages | 319,125.00 | | 0.00 | 319,125.00 |
| 70-831-92 | Dietary Expense>Aide>PTO Accrual | 7,113.00 | | 0.00 | 7,113.00 |
| 70-832-80 | Dietary Expense>Cook>Wages | 111,565.00 | | 0.00 | 111,565.00 |
| 70-832-92 | Dietary Expense>Cook>PTO Accrual | 5,559.00 | | 0.00 | 5,559.00 |
| Subtotal [5C] | Dietary Workers | 443,362.00 | | 0.00 | 443,362.00 |
| Subgroup : [6A] | Head Housekeeper | | | | |
| 72-811-80 | Housekeeping Expense>Director>Wages | 41,185.00 | | 0.00 | 41,185.00 |
| 72-811-92 | Housekeeping Expense>Director>PTO Accrual | 673.00 | | 0.00 | 673.00 |
| Subtotal [6A] | Head Housekeeper | 41,858.00 | | 0.00 | 41,858.00 |
| Subgroup : [6B] | Other Housekeeping Workers | | | | |
| 72-831-80 | Housekeeping Expense>Aide>Wages | 324,091.00 | | 0.00 | 324,091.00 |
| 72-831-92 | Housekeeping Expense>Aide>PTO Accrual | 9,149.00 | | 0.00 | 9,149.00 |
| Subtotal [6B] | Other Housekeeping Workers | 333,240.00 | | 0.00 | 333,240.00 |
| Subgroup : [7A] | Engineer or Chief of Maintenance | | | | |
| 75-811-80 | Maintenance Expense>Director>Wages | 45,700.00 | | 0.00 | 45,700.00 |
| 75-811-92 | Maintenance Expense>Director>PTO Accrual | 171.00 | | 0.00 | 171.00 |
| Subtotal [7A] | Engineer or Chief of Maintenance | 45,871.00 | | 0.00 | 45,871.00 |
| Subgroup : [7B] | Other Maintenance Workers | | | | |
| 75-829-80 | Maintenance Expense>Staff>Wages | 97,583.00 | | 0.00 | 97,583.00 |
| 75-829-92 | Maintenance Expense>Staff>PTO Accrual | 5,501.00 | | 0.00 | 5,501.00 |
| Subtotal [7B] | Other Maintenance Workers | 103,084.00 | | 0.00 | 103,084.00 |
| Subgroup : [8B] | Other Laundry Workers | | | | |
| 73-831-80 | Laundry Expense>Aide>Wages | 100,904.00 | | 0.00 | 100,904.00 |
| 73-831-92 | Laundry Expense>Aide>PTO Accrual | 3,881.00 | | 0.00 | 3,881.00 |
| Subtotal [8B] | Other Laundry Workers | 104,785.00 | | 0.00 | 104,785.00 |
| Subgroup : [12A] | Director of Nurses/Assistant Director | | | | |
| 61-811-80 | Nursing Admin Expense>Director>Wages | 97,910.00 | | 0.00 | 97,910.00 |
| 61-812-80 | Nursing Admin Expense>Assistant Director>Wages | 78,199.00 | | 0.00 | 78,199.00 |
| Subtotal [12A] | Director of Nurses/Assistant Director | 176,109.00 | | 0.00 | 176,109.00 |
| Subgroup : [12B1] | RNs - Direct Care | | | | |
| 60-808-80 | Nursing Expense>RN>Wages | 145,812.00 | | 0.00 | 145,812.00 |

| | | | | |
|--|--|---------------------|-----------------|---------------------|
| 60-808-92 | Nursing Expense>RN>PTO Accrual | 668.00 | 0.00 | 668.00 |
| 60-809-80 | Nursing Expense>RN Supervisor>Wages | 389,278.00 | 0.00 | 389,278.00 |
| 60-809-92 | Nursing Expense>RN Supervisor>PTO Accrual | 4,798.00 | 0.00 | 4,798.00 |
| Subtotal [12B1] | RNs - Direct Care | 540,756.00 | 0.00 | 540,756.00 |
| Subgroup : [12B2] RNs - Administrative | | | | |
| 61-814-80 | Nursing Admin Expense>Central Supply>Wages | 28,894.00 | 0.00 | 28,894.00 |
| 61-814-92 | Nursing Admin Expense>Central Supply>PTO Accrual | 471.00 | 0.00 | 471.00 |
| 61-817-80 | Nursing Admin Expense>MDS / RNAC>Wages | 256,379.00 | 0.00 | 256,379.00 |
| 61-817-92 | Nursing Admin Expense>MDS / RNAC>PTO Accrual | 3,228.00 | 0.00 | 3,228.00 |
| 61-819-80 | Nursing Admin Expense>Nurse Admin>Wages | 71,606.00 | 0.00 | 71,606.00 |
| 61-823-80 | Nursing Admin Expense>Staff Coordinator>Wages | 33,931.00 | 0.00 | 33,931.00 |
| 61-824-80 | Nursing Admin Expense>Staff Devel Director>Wages | 80,619.00 | 0.00 | 80,619.00 |
| 61-824-92 | Nursing Admin Expense>Staff Devel Director>PTO Accru | 1,008.00 | 0.00 | 1,008.00 |
| 61-825-80 | Nursing Admin Expense>Unit Manager>Wages | 34,556.00 | 0.00 | 34,556.00 |
| 61-825-92 | Nursing Admin Expense>Unit Manager>PTO Accrual | 820.00 | 0.00 | 820.00 |
| Subtotal [12B2] | RNs - Administrative | 511,512.00 | 0.00 | 511,512.00 |
| Subgroup : [12C1] LPNs - Direct Care | | | | |
| 60-805-80 | Nursing Expense>LPN>Wages | 1,856,896.00 | 0.00 | 1,856,896.00 |
| 60-805-92 | Nursing Expense>LPN>PTO Accrual | 34,017.00 | 0.00 | 34,017.00 |
| Subtotal [12C1] | LPNs - Direct Care | 1,890,913.00 | 0.00 | 1,890,913.00 |
| Subgroup : [12D] Aides and Attendants | | | | |
| 60-801-80 | Nursing Expense>CNA>Wages | 2,169,302.00 | 0.00 | 2,169,302.00 |
| 60-801-92 | Nursing Expense>CNA>PTO Accrual | 46,599.00 | 0.00 | 46,599.00 |
| Subtotal [12D] | Aides and Attendants | 2,215,901.00 | 0.00 | 2,215,901.00 |
| Subgroup : [12H] Recreation Workers | | | | |
| 71-811-80 | Activity Expense>Director>Wages | 46,181.00 | 0.00 | 46,181.00 |
| 71-811-92 | Activity Expense>Director>PTO Accrual | 952.00 | 0.00 | 952.00 |
| 71-831-80 | Activity Expense>Aide>Wages | 54,223.00 | 0.00 | 54,223.00 |
| 71-831-92 | Activity Expense>Aide>PTO Accrual | 1,545.00 | 0.00 | 1,545.00 |
| Subtotal [12H] | Recreation Workers | 102,901.00 | 0.00 | 102,901.00 |
| Subgroup : [12M] Social Workers/Case Management | | | | |
| 69-811-80 | Social Services Expense>Director>Wages | 45,992.00 | 0.00 | 45,992.00 |
| 69-811-92 | Social Services Expense>Director>PTO Accrual | 1,396.00 | 0.00 | 1,396.00 |
| 69-830-80 | Social Services Expense>Assistant>Wages | 24,335.00 | 0.00 | 24,335.00 |
| 69-830-92 | Social Services Expense>Assistant>PTO Accrual | 352.00 | 0.00 | 352.00 |
| Subtotal [12M] | Social Workers/Case Management | 72,075.00 | 0.00 | 72,075.00 |
| Subgroup : [12N] Marketing | | | | |
| 80-842-80 | Admin Expense>Marketing>Wages | 34,756.00 | 0.00 | 34,756.00 |
| Subtotal [12N] | Marketing | 34,756.00 | 0.00 | 34,756.00 |
| Subgroup : [12O] Other | | | | |
| 60-206-80 | Nursing Expense>Clinical Services>Wages | 12,500.00 | 0.00 | 12,500.00 |
| 61-818-80 | Nursing Admin Expense>Medical Records>Wages | 37,211.00 | 0.00 | 37,211.00 |
| 61-818-92 | Nursing Admin Expense>Medical Records>PTO Accrual | 336.00 | 0.00 | 336.00 |
| 80-839-80 | Admin Expense>Admissions>Wages | 64,754.00 | 0.00 | 64,754.00 |
| 80-839-92 | Admin Expense>Admissions>PTO Accrual | 447.00 | 0.00 | 447.00 |
| Subtotal [12O] | Other | 115,248.00 | 0.00 | 115,248.00 |
| Total [10-A] | Salaries and Wages | 7,150,138.00 | 0.00 | 7,150,138.00 |
| Group : [13-B] Professional Fees | | | | |
| Subgroup : [2] Dentist | | | | |
| Marcum 101 | Dentist | 0.00 | 9,000.00 | 9,000.00 |
| | | | RJE - 1 | 9,000.00 |
| Subtotal [2] | Dentist | 0.00 | 9,000.00 | 9,000.00 |
| Subgroup : [3] Pharmacist | | | | |
| 62-700-00 | Pharmacy Expense>Contracted Service | 16,259.00 | 0.00 | 16,259.00 |
| Subtotal [3] | Pharmacist | 16,259.00 | 0.00 | 16,259.00 |
| Subgroup : [5A] PT - Resident Care | | | | |
| 65-000-00 | PT Expense | 347,319.00 | 0.00 | 347,319.00 |
| Subtotal [5A] | PT - Resident Care | 347,319.00 | 0.00 | 347,319.00 |
| Subgroup : [8A] Medical Director | | | | |
| 61-750-00 | Nursing Admin Expense>Medical Director | 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 | 86,466.00 | 0.00 | 86,466.00 |
| Subtotal [9A] | ST - Resident Care | 86,466.00 | 0.00 | 86,466.00 |
| Subgroup : [10A] | OT - Resident Care | | | |
| 66-000-00 | OT Expense | 249,532.00 | 0.00 | 249,532.00 |
| Subtotal [10A] | OT - Resident Care | 249,532.00 | 0.00 | 249,532.00 |
| Subgroup : [12] | Other | | | |
| 60-206-00 | Nursing Expense>Clinical Services | 18,353.00 | (9,000.00) | 9,353.00 |
| | | | (9,000.00) | |
| Subtotal [12] | Other | 18,353.00 | (9,000.00) | 9,353.00 |
| Total [13-B] | Professional Fees | 753,929.00 | 0.00 | 753,929.00 |
| Group : [15] | Expenditures Other than Salaries | | | |
| Subgroup : [1A1] | Workmen's Compensation | | | |
| 61-881-00 | Nursing Admin Expense>Workers Comp | 234,025.00 | 0.00 | 234,025.00 |
| 69-881-00 | Social Services Expense>Workers Comp | 3,159.00 | 0.00 | 3,159.00 |
| 70-881-00 | Dietary Expense>Workers Comp | 24,683.00 | 0.00 | 24,683.00 |
| 71-881-00 | Activity Expense>Workers Comp | 4,475.00 | 0.00 | 4,475.00 |
| 74-881-00 | Housekeeping & Laundry Expense>Workers Comp | 21,034.00 | 0.00 | 21,034.00 |
| 75-881-00 | Maintenance Expense>Workers Comp | 8,281.00 | 0.00 | 8,281.00 |
| 80-881-00 | Admin Expense>Workers Comp | 15,190.00 | 0.00 | 15,190.00 |
| Subtotal [1A1] | Workmen's Compensation | 310,847.00 | 0.00 | 310,847.00 |
| Subgroup : [1A4] | Social Security (FICA) | | | |
| 61-880-00 | Nursing Admin Expense>Payroll Taxes | 471,218.00 | 0.00 | 471,218.00 |
| 69-880-00 | Social Services Expense>Payroll Taxes | 6,273.00 | 0.00 | 6,273.00 |
| 70-880-00 | Dietary Expense>Payroll Taxes | 49,641.00 | 0.00 | 49,641.00 |
| 71-880-00 | Activity Expense>Payroll Taxes | 9,000.00 | 0.00 | 9,000.00 |
| 74-880-00 | Housekeeping & Laundry Expense>Payroll Taxes | 42,079.00 | 0.00 | 42,079.00 |
| 75-880-00 | Maintenance Expense>Payroll Taxes | 16,418.00 | 0.00 | 16,418.00 |
| 80-880-00 | Admin Expense>Payroll Taxes | 31,111.00 | 0.00 | 31,111.00 |
| Subtotal [1A4] | Social Security (FICA) | 625,740.00 | 0.00 | 625,740.00 |
| Subgroup : [1A5] | Health Insurance | | | |
| 61-882-00 | Nursing Admin Expense>Health Insurance | 62,419.00 | 0.00 | 62,419.00 |
| 69-882-00 | Social Services Expense>Health Insurance | 818.00 | 0.00 | 818.00 |
| 70-882-00 | Dietary Expense>Health Insurance | 6,385.00 | 0.00 | 6,385.00 |
| 71-882-00 | Activity Expense>Health Insurance | 1,185.00 | 0.00 | 1,185.00 |
| 74-882-00 | Housekeeping & Laundry Expense>Health Insurance | 5,703.00 | 0.00 | 5,703.00 |
| 75-882-00 | Maintenance Expense>Health Insurance | 2,308.00 | 0.00 | 2,308.00 |
| 80-882-00 | Admin Expense>Health Insurance | 3,892.00 | 0.00 | 3,892.00 |
| 85-260-79 | Employee Benefits Expense>Welfare>Union | 0.00 | 1,213,311.00 | 1,213,311.00 |
| | | | 1,213,311.00 | |
| Subtotal [1A5] | Health Insurance | 82,710.00 | 1,213,311.00 | 1,296,021.00 |
| Subgroup : [1A7] | Pensions | | | |
| 85-255-79 | Employee Benefits Expense>Pension>Union | 0.00 | 428,989.00 | 428,989.00 |
| Subtotal [1A7] | Pensions | 0.00 | 428,989.00 | 428,989.00 |
| Subgroup : [1A9] | Other | | | |
| 61-883-00 | Nursing Admin Expense>Other Benefits | 1,311,575.00 | (1,311,575.00) | 0.00 |
| 69-883-00 | Social Services Expense>Other Benefits | 17,647.00 | (17,647.00) | 0.00 |
| 70-883-00 | Dietary Expense>Other Benefits | 137,473.00 | (137,473.00) | 0.00 |
| 71-883-00 | Activity Expense>Other Benefits | 25,032.00 | (25,032.00) | 0.00 |
| 74-883-00 | Housekeeping & Laundry Expense>Other Benefits | 116,926.00 | (116,926.00) | 0.00 |
| 75-883-00 | Maintenance Expense>Other Benefits | 45,783.00 | (45,783.00) | 0.00 |
| 80-883-00 | Admin Expense>Other Benefits | 86,468.00 | (86,468.00) | 0.00 |
| 85-200-79 | Employee Benefits Expense>Training Fund>Union | 0.00 | 54,141.00 | 54,141.00 |
| | | | 54,141.00 | |
| 85-245-00 | Employee Benefits Expense>Background Checks | 0.00 | 2,313.00 | 2,313.00 |
| | | | 2,313.00 | |
| Subtotal [1A9] | Other | 1,740,904.00 | (1,684,450.00) | 56,454.00 |
| Subgroup : [1C] | Bad Debts | | | |
| 80-251-00 | Admin Expense>Bad Debt | 25,940.00 | 0.00 | 25,940.00 |
| Subtotal [1C] | Bad Debts | 25,940.00 | 0.00 | 25,940.00 |
| Subgroup : [1D] | Accounting and Auditing | | | |
| 80-239-00 | Admin Expense>Accounting Fees | 75,787.00 | (56,400.00) | 19,387.00 |

| | | | | | |
|-------------------------|---|---------------------|---------|--------------------|---------------------|
| Subtotal [1D] | Accounting and Auditing | <u>75,787.00</u> | RJE - 4 | <u>(56,400.00)</u> | <u>19,387.00</u> |
| Subgroup : [1E] | Legal | | | | |
| 80-238-00 | Admin Expense>Legal Fees | 57,369.00 | | 1,928.00 | 59,297.00 |
| Subtotal [1E] | Legal | <u>57,369.00</u> | RJE - 7 | <u>1,928.00</u> | <u>59,297.00</u> |
| Subgroup : [1G] | Office Supplies | | | | |
| 80-183-00 | Admin Expense>Supplies | 14,779.00 | | 0.00 | 14,779.00 |
| 80-208-00 | Admin Expense>Equip-Rental | 1,209.00 | | 0.00 | 1,209.00 |
| Subtotal [1G] | Office Supplies | <u>15,988.00</u> | | <u>0.00</u> | <u>15,988.00</u> |
| Subgroup : [1H1] | Telephone and Telegraph | | | | |
| 80-231-00 | Admin Expense>Telephone | 16,493.00 | | (3,426.00) | 13,067.00 |
| Subtotal [1H1] | Telephone and Telegraph | <u>16,493.00</u> | | <u>(3,426.00)</u> | <u>13,067.00</u> |
| Subgroup : [1H2] | Cellular Phones and Beepers | | | | |
| Marcum 102 | Cell Phone | 0.00 | | 3,426.00 | 3,426.00 |
| Subtotal [1H2] | Cellular Phones and Beepers | <u>0.00</u> | | <u>3,426.00</u> | <u>3,426.00</u> |
| Subgroup : [1J] | Corporation Business Taxes | | | | |
| 80-247-00 | Admin Expense>Corporate Tax | 460.00 | | 0.00 | 460.00 |
| Subtotal [1J] | Corporation Business Taxes | <u>460.00</u> | | <u>0.00</u> | <u>460.00</u> |
| Subgroup : [1K3] | Resident Day User Fee | | | | |
| 80-101-00 | Admin Expense>Provider Tax | 906,970.00 | | 0.00 | 906,970.00 |
| Subtotal [1K3] | Resident Day User Fee | <u>906,970.00</u> | | <u>0.00</u> | <u>906,970.00</u> |
| Total [15] | Expenditures Other than Salaries | <u>3,859,208.00</u> | | <u>(96,622.00)</u> | <u>3,762,586.00</u> |
| Group : [16] | Expenditures Other than Salaries (cont'd) - Admin. and General | | | | |
| Subgroup : [1] | Resident Travel and Entertainment | | | | |
| 60-213-00 | Nursing Expense>Transportation | 12,091.00 | | (12,091.00) | 0.00 |
| 60-213-04 | Nursing Expense>Transportation>Allowable | 91.00 | RJE - 5 | (12,091.00) | 91.00 |
| Subtotal [1] | Resident Travel and Entertainment | <u>12,182.00</u> | | <u>0.00</u> | <u>91.00</u> |
| Subgroup : [2] | Holiday Parties for Staff | | | | |
| Marcum 110 | Holiday Party | 0.00 | | 2,800.00 | 2,800.00 |
| Subtotal [2] | Holiday Parties for Staff | <u>0.00</u> | RJE - 3 | <u>2,800.00</u> | <u>2,800.00</u> |
| Subgroup : [4] | Employee Travel | | | | |
| 80-236-00 | Admin Expense>Travel | 8,248.00 | | 0.00 | 8,248.00 |
| 80-236-04 | Admin Expense>Travel>Allowable | 5,690.00 | | 0.00 | 5,690.00 |
| Subtotal [4] | Employee Travel | <u>13,938.00</u> | | <u>0.00</u> | <u>13,938.00</u> |
| Subgroup : [5] | Education Expense | | | | |
| 60-204-00 | Nursing Expense>Training & Education | 1,965.00 | | 0.00 | 1,965.00 |
| 80-233-00 | Admin Expense>Seminars | 348.00 | | 0.00 | 348.00 |
| Subtotal [5] | Education Expense | <u>2,313.00</u> | | <u>0.00</u> | <u>2,313.00</u> |
| Subgroup : [M1] | Advertising Help Wanted | | | | |
| 80-249-00 | Admin Expense>Recruiting | 5,387.00 | | 0.00 | 5,387.00 |
| Subtotal [M1] | Advertising Help Wanted | <u>5,387.00</u> | | <u>0.00</u> | <u>5,387.00</u> |
| Subgroup : [M3] | Advertising Other | | | | |
| 80-250-00 | Admin Expense>Marketing & Advertising | 22,795.00 | | 0.00 | 22,795.00 |
| Subtotal [M3] | Advertising Other | <u>22,795.00</u> | | <u>0.00</u> | <u>22,795.00</u> |
| Subgroup : [M7] | Postage | | | | |
| 80-209-00 | Admin Expense>Postage | 2,341.00 | | 0.00 | 2,341.00 |
| Subtotal [M7] | Postage | <u>2,341.00</u> | | <u>0.00</u> | <u>2,341.00</u> |
| Subgroup : [M8] | Dues and Membership Fees to Professional Associations | | | | |
| 80-235-00 | Admin Expense>Dues & Subscriptions | 513.00 | | (150.00) | 363.00 |
| Subtotal [M8] | Dues and Membership Fees to Professional Associati | <u>513.00</u> | RJE - 6 | <u>(150.00)</u> | <u>363.00</u> |
| Subgroup : [M9] | Subscriptions | | | | |
| Marcum 113 | Subscriptions | 0.00 | | 150.00 | 150.00 |
| | | | RJE - 6 | 150.00 | |

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

| | | | | |
|-------------------------|--|-------------------|------------------|-------------------|
| 64-225-00 | Other Ancillary Expense>Radiology | 6,114.00 | 0.00 | 6,114.00 |
| Subtotal [5F] | X-Rays and related radiological | 6,114.00 | 0.00 | 6,114.00 |
| Subgroup : [5H] | Laboratory | | | |
| 64-224-00 | Other Ancillary Expense>Lab | 22,791.00 | 0.00 | 22,791.00 |
| Subtotal [5H] | Laboratory | 22,791.00 | 0.00 | 22,791.00 |
| Subgroup : [5I] | Recreation | | | |
| 71-178-00 | Activity Expense>Food | 486.00 | 0.00 | 486.00 |
| 71-183-00 | Activity Expense>Supplies | 414.00 | 0.00 | 414.00 |
| 71-700-00 | Activity Expense>Contracted Service | 1,605.00 | 0.00 | 1,605.00 |
| 80-232-00 | Admin Expense>Cable TV | 9,773.00 | 0.00 | 9,773.00 |
| Subtotal [5I] | Recreation | 12,278.00 | 0.00 | 12,278.00 |
| Subgroup : [5L] | Other | | | |
| 60-183-00 | Nursing Expense>Supplies | 179,676.00 | 0.00 | 179,676.00 |
| 60-184-00 | Nursing Expense>Minor Equip & Supplies | 523.00 | 0.00 | 523.00 |
| 60-205-00 | Nursing Expense>Sanitation & Incineration | 356.00 | 0.00 | 356.00 |
| 60-208-00 | Nursing Expense>Equip-Rental | 62,869.00 | 0.00 | 62,869.00 |
| 60-230-00 | Nursing Expense>Data Processing | 14,469.00 | 0.00 | 14,469.00 |
| Subtotal [5L] | Other | 257,893.00 | 0.00 | 257,893.00 |
| Total [20] | Housekeeping and Resident Care Basis for Allocation | 607,123.00 | 12,091.00 | 619,214.00 |
| Group : [22] | Maintenance and Property | | | |
| Subgroup : [6A] | Repairs and Maintenance | | | |
| 60-207-00 | Nursing Expense>Repairs & Maint | 2,275.00 | 0.00 | 2,275.00 |
| 70-207-00 | Dietary Expense>Repairs & Maint | 871.00 | 0.00 | 871.00 |
| 75-207-00 | Maintenance Expense>Repairs & Maint | 21,138.00 | 0.00 | 21,138.00 |
| Subtotal [6A] | Repairs and Maintenance | 24,284.00 | 0.00 | 24,284.00 |
| Subgroup : [6B] | Heat | | | |
| 76-227-00 | Utility Expense>Gas | 23,638.00 | 0.00 | 23,638.00 |
| Subtotal [6B] | Heat | 23,638.00 | 0.00 | 23,638.00 |
| Subgroup : [6C] | Light & Power | | | |
| 76-228-00 | Utility Expense>Electric | 241,420.00 | 0.00 | 241,420.00 |
| Subtotal [6C] | Light & Power | 241,420.00 | 0.00 | 241,420.00 |
| Subgroup : [6D] | Water | | | |
| 76-229-00 | Utility Expense>Water/Sewer | 78,952.00 | 0.00 | 78,952.00 |
| Subtotal [6D] | Water | 78,952.00 | 0.00 | 78,952.00 |
| Subgroup : [6F] | Other | | | |
| 75-183-00 | Maintenance Expense>Supplies | 12,776.00 | 0.00 | 12,776.00 |
| 75-205-00 | Maintenance Expense>Sanitation & Incineration | 30,538.00 | 0.00 | 30,538.00 |
| 75-217-00 | Maintenance Expense>Extermination | 2,493.00 | 0.00 | 2,493.00 |
| 75-218-00 | Maintenance Expense>Snow Removal | 11,568.00 | 0.00 | 11,568.00 |
| 75-219-00 | Maintenance Expense>Landscaping | 10,013.00 | 0.00 | 10,013.00 |
| 75-220-00 | Maintenance Expense>Fire Drill | 6,425.00 | 0.00 | 6,425.00 |
| 75-700-00 | Maintenance Expense>Contracted Service | 36,406.00 | 0.00 | 36,406.00 |
| Subtotal [6F] | Other | 110,219.00 | 0.00 | 110,219.00 |
| Subgroup : [7D] | Movable Equipment | | | |
| 92-000-00 | Depreciation Expense | 36,735.00 | 0.00 | 36,735.00 |
| Subtotal [7D] | Movable Equipment | 36,735.00 | 0.00 | 36,735.00 |
| Subgroup : [8A] | Organization Expense | | | |
| 93-000-00 | Amortization Expense | 10,657.00 | 0.00 | 10,657.00 |
| Subtotal [8A] | Organization Expense | 10,657.00 | 0.00 | 10,657.00 |
| Subgroup : [9] | Rental Payments | | | |
| 91-121-00 | Property Expense>Rent | 352,955.00 | 0.00 | 352,955.00 |
| Subtotal [9] | Rental Payments | 352,955.00 | 0.00 | 352,955.00 |
| Subgroup : [10B] | Real estate taxes paid by lessor | | | |
| 91-161-00 | Property Expense>RE Taxes | 113,504.00 | 0.00 | 113,504.00 |
| Subtotal [10B] | Real estate taxes paid by lessor | 113,504.00 | 0.00 | 113,504.00 |
| Subgroup : [10C] | Personal property taxes | | | |
| 91-261-00 | Property Expense>Personal Prop Taxes | 1,294.00 | 0.00 | 1,294.00 |
| Subtotal [10C] | Personal property taxes | 1,294.00 | 0.00 | 1,294.00 |

| | | | | |
|--------------------------|--|------------------------|-------------|------------------------|
| Total [22] | Maintenance and Property | 993,658.00 | 0.00 | 993,658.00 |
| Group : [27] | Interest and Insurance | | | |
| Subgroup : [12D] | Other Interest Expense | | | |
| 94-000-00 | Interest Expense | 129,746.00 | 0.00 | 129,746.00 |
| Subtotal [12D] | Other Interest Expense | 129,746.00 | 0.00 | 129,746.00 |
| Subgroup : [14A] | Insurance on Property | | | |
| 80-165-00 | Admin Expense>Insurance - Property | 8,182.00 | 0.00 | 8,182.00 |
| Subtotal [14A] | Insurance on Property | 8,182.00 | 0.00 | 8,182.00 |
| Subgroup : [14C3] | Other | | | |
| 80-162-00 | Admin Expense>Insurance - General Liability & Other | 80,067.00 | 0.00 | 80,067.00 |
| 80-163-00 | Admin Expense>Insurance - EPLI | 2,979.00 | 0.00 | 2,979.00 |
| 80-164-00 | Admin Expense>Surety Bond | 500.00 | 0.00 | 500.00 |
| Subtotal [14C3] | Other | 83,546.00 | 0.00 | 83,546.00 |
| Total [27] | Interest and Insurance | 221,474.00 | 0.00 | 221,474.00 |
| Group : [30] | Statement of Revenue | | | |
| Subgroup : [1A] | Medicaid Residents (CT only) | | | |
| 40-111-00 | Room & Board Revenue>Medicaid | (10,763,905.00) | 0.00 | (10,763,905.00) |
| 40-111-73 | Room & Board Revenue>Medicaid Bed Hold | (63,810.00) | 0.00 | (63,810.00) |
| Subtotal [1A] | Medicaid Residents (CT only) | (10,827,715.00) | 0.00 | (10,827,715.00) |
| Subgroup : [3A] | Medicare Residents (All inclusive) | | | |
| 40-102-00 | Room & Board Revenue>Medicare A | (3,105,039.00) | 0.00 | (3,105,039.00) |
| Subtotal [3A] | Medicare Residents (All inclusive) | (3,105,039.00) | 0.00 | (3,105,039.00) |
| Subgroup : [3B] | Medicare room and board contractual allowance | | | |
| 40-102-14 | Room & Board Revenue>Medicare A>Sequester | 48,374.00 | 0.00 | 48,374.00 |
| Subtotal [3B] | Medicare room and board contractual allowance | 48,374.00 | 0.00 | 48,374.00 |
| Subgroup : [4A] | Private-pay residents and other | | | |
| 40-104-00 | Room & Board Revenue>Private | (63,699.00) | 0.00 | (63,699.00) |
| 40-105-00 | Room & Board Revenue>HMO | (146,115.00) | 0.00 | (146,115.00) |
| 40-109-00 | Room & Board Revenue>Hospice | (3,029.00) | 0.00 | (3,029.00) |
| Subtotal [4A] | Private-pay residents and other | (212,843.00) | 0.00 | (212,843.00) |
| Subgroup : [4B] | Private-pay room and board contractual allowance | | | |
| 40-105-14 | Room & Board Revenue>HMO>Sequester | 1,364.00 | 0.00 | 1,364.00 |
| Subtotal [4B] | Private-pay room and board contractual allowance | 1,364.00 | 0.00 | 1,364.00 |
| Subgroup : [5A] | Prescription Drugs - Medicare | | | |
| 41-102-00 | Pharmacy Rev>Medicare A | (193,831.00) | 0.00 | (193,831.00) |
| Subtotal [5A] | Prescription Drugs - Medicare | (193,831.00) | 0.00 | (193,831.00) |
| Subgroup : [5B] | Prescription Drugs - Medicare Contractual Allowance | | | |
| 41-102-01 | Pharmacy Rev>Medicare A>C/A | 193,831.00 | 0.00 | 193,831.00 |
| Subtotal [5B] | Prescription Drugs - Medicare Contractual Allowance | 193,831.00 | 0.00 | 193,831.00 |
| Subgroup : [7A] | Physical Therapy - Medicare | | | |
| 42-102-00 | PT Revenue>Medicare A | (392,199.00) | 0.00 | (392,199.00) |
| 42-103-00 | PT Revenue>Medicare B | (146,046.00) | 0.00 | (146,046.00) |
| Subtotal [7A] | Physical Therapy - Medicare | (538,245.00) | 0.00 | (538,245.00) |
| Subgroup : [7B] | Physical Therapy - Medicare Contractual Allowance | | | |
| 42-102-01 | PT Revenue>Medicare A>C/A | 392,199.00 | 0.00 | 392,199.00 |
| Subtotal [7B] | Physical Therapy - Medicare Contractual Allowance | 392,199.00 | 0.00 | 392,199.00 |
| Subgroup : [7C] | Physical Therapy - Non-medicare | | | |
| 42-105-00 | PT Revenue>HMO | (382.00) | 0.00 | (382.00) |
| 42-111-00 | PT Revenue>Medicaid | (96,627.00) | 0.00 | (96,627.00) |
| Subtotal [7C] | Physical Therapy - Non-medicare | (97,009.00) | 0.00 | (97,009.00) |
| Subgroup : [7D] | Physical Therapy - Non-medicare Contractual Allowance | | | |
| 42-105-01 | PT Revenue>HMO>C/A | 92.00 | 0.00 | 92.00 |
| 42-111-01 | PT Revenue>Medicaid>C/A | 96,627.00 | 0.00 | 96,627.00 |
| Subtotal [7D] | Physical Therapy - Non-medicare Contractual Allowan | 96,719.00 | 0.00 | 96,719.00 |
| Subgroup : [8A] | Speech Therapy - Medicare | | | |
| 44-102-00 | ST Revenue>Medicare A | (78,873.00) | 0.00 | (78,873.00) |
| 44-103-00 | ST Revenue>Medicare B | (129,449.00) | 0.00 | (129,449.00) |

| | | | | |
|-------------------------|--|------------------------|-------------|------------------------|
| Subtotal [8A] | Speech Therapy - Medicare | (208,322.00) | 0.00 | (208,322.00) |
| Subgroup : [8B] | Speech Therapy - Medicare Contractual Allowance | | | |
| 44-102-01 | ST Revenue>Medicare A>C/A | 78,873.00 | 0.00 | 78,873.00 |
| 44-103-01 | ST Revenue>Medicare B>C/A | 71,676.00 | 0.00 | 71,676.00 |
| Subtotal [8B] | Speech Therapy - Medicare Contractual Allowance | 150,549.00 | 0.00 | 150,549.00 |
| Subgroup : [8C] | Speech Therapy - Non-medicare | | | |
| 44-105-00 | ST Revenue>HMO | (5,497.00) | 0.00 | (5,497.00) |
| Subtotal [8C] | Speech Therapy - Non-medicare | (5,497.00) | 0.00 | (5,497.00) |
| Subgroup : [8D] | Speech Therapy - Non-medicare Contractual Allowance | | | |
| 44-105-01 | ST Revenue>HMO>C/A | 5,412.00 | 0.00 | 5,412.00 |
| Subtotal [8D] | Speech Therapy - Non-medicare Contractual Allowance | 5,412.00 | 0.00 | 5,412.00 |
| Subgroup : [9A] | Occupational Therapy - Medicare | | | |
| 43-102-00 | OT Revenue>Medicare A | (368,461.00) | 0.00 | (368,461.00) |
| 43-103-00 | OT Revenue>Medicare B | (34,692.00) | 0.00 | (34,692.00) |
| Subtotal [9A] | Occupational Therapy - Medicare | (403,153.00) | 0.00 | (403,153.00) |
| Subgroup : [9B] | Occupational Therapy - Medicare Contractual Allowance | | | |
| 43-102-01 | OT Revenue>Medicare A>C/A | 368,461.00 | 0.00 | 368,461.00 |
| Subtotal [9B] | Occupational Therapy - Medicare Contractual Allowance | 368,461.00 | 0.00 | 368,461.00 |
| Subgroup : [9C] | Occupational Therapy - Non-medicare | | | |
| 43-105-00 | OT Revenue>HMO | (2,234.00) | 0.00 | (2,234.00) |
| 43-111-00 | OT Revenue>Medicaid | (42,556.00) | 0.00 | (42,556.00) |
| Subtotal [9C] | Occupational Therapy - Non-medicare | (44,790.00) | 0.00 | (44,790.00) |
| Subgroup : [9D] | Occupational Therapy - Non-medicare Contractual Allowance | | | |
| 43-105-01 | OT Revenue>HMO>C/A | 2,234.00 | 0.00 | 2,234.00 |
| 43-111-01 | OT Revenue>Medicaid>C/A | 42,556.00 | 0.00 | 42,556.00 |
| Subtotal [9D] | Occupational Therapy - Non-medicare Contractual Allowance | 44,790.00 | 0.00 | 44,790.00 |
| Subgroup : [10B] | Other - Non-medicare | | | |
| 52-105-00 | Revenue Adjustments>HMO | (12.00) | 0.00 | (12.00) |
| 52-111-00 | Revenue Adjustments>Medicaid | (102,044.00) | 0.00 | (102,044.00) |
| Subtotal [10B] | Other - Non-medicare | (102,056.00) | 0.00 | (102,056.00) |
| Subgroup : [15] | Interest Income | | | |
| 51-160-00 | Other Rev>Interest | (24.00) | 0.00 | (24.00) |
| Subtotal [15] | Interest Income | (24.00) | 0.00 | (24.00) |
| Subgroup : [18] | Other Revenue | | | |
| 51-100-00 | Other Rev>Miscellaneous | (61.00) | 0.00 | (61.00) |
| 51-818-00 | Other Rev>Medical Records | (497.00) | 0.00 | (497.00) |
| Subtotal [18] | Other Revenue | (558.00) | 0.00 | (558.00) |
| Total [30] | Statement of Revenue | (14,437,383.00) | 0.00 | (14,437,383.00) |
| Group : [31-32] | Assets | | | |
| Subgroup : [A1] | Cash | | | |
| 10-001-02 | Cash>Clearing>Payroll | (865.00) | 0.00 | (865.00) |
| 10-014-00 | Cash>Petty Cash Facility | 500.00 | 0.00 | 500.00 |
| 10-015-00 | Cash>Petty Cash PNA | 2,272.00 | 0.00 | 2,272.00 |
| 10-020-88 | Cash>Payroll>New Haven | (1,109.00) | 0.00 | (1,109.00) |
| 10-050-88 | Cash>WFPayroll>New Haven | 1,434.00 | 0.00 | 1,434.00 |
| 10-060-88 | Cash>Resident Trust>New Haven | 42,252.00 | 0.00 | 42,252.00 |
| 10-061-00 | Cash>Care Cost | 5,000.00 | 0.00 | 5,000.00 |
| 10-090-88 | Cash>WFOperating>New Haven | (10,470.00) | 0.00 | (10,470.00) |
| Subtotal [A1] | Cash | 39,014.00 | 0.00 | 39,014.00 |
| Subgroup : [A2] | Resident A/R | | | |
| 11-102-00 | Accounts Receivable>Medicare A | 446,099.00 | 0.00 | 446,099.00 |
| 11-104-00 | Accounts Receivable>Private | 29,311.00 | 0.00 | 29,311.00 |
| 11-105-00 | Accounts Receivable>HMO | 14,505.00 | 0.00 | 14,505.00 |
| 11-109-00 | Accounts Receivable>Hospice | 629.00 | 0.00 | 629.00 |
| 11-111-00 | Accounts Receivable>Medicaid | 1,377,416.00 | 0.00 | 1,377,416.00 |
| 11-112-00 | Accounts Receivable>Income | 1,353.00 | 0.00 | 1,353.00 |
| 11-120-00 | Accounts Receivable>Allow for Doubtful Accts | (96,643.00) | 0.00 | (96,643.00) |
| 11-122-00 | Accounts Receivable>Medicare Colns Write Off | 2,632.00 | 0.00 | 2,632.00 |
| 11-123-00 | Accounts Receivable>Ancillary | 23,547.00 | 0.00 | 23,547.00 |
| Subtotal [A2] | Resident A/R | 1,798,849.00 | 0.00 | 1,798,849.00 |

| | | | | |
|------------------------|--|-----------------------|-------------|-----------------------|
| Subgroup : [A5] | Prepaid Expenses | | | |
| 12-000-00 | Prepaid Expenses | 2,034.00 | 0.00 | 2,034.00 |
| 12-124-00 | Prepaid Expenses>Insurance | 39,282.00 | 0.00 | 39,282.00 |
| 12-126-00 | Prepaid Expenses>Taxes | 1,050.00 | 0.00 | 1,050.00 |
| 12-881-00 | Prepaid Expenses>Workers Comp | 159,446.00 | 0.00 | 159,446.00 |
| Subtotal [A5] | Prepaid Expenses | 201,812.00 | 0.00 | 201,812.00 |
| Subgroup : [B4] | Leasehold Improvements | | | |
| 14-131-00 | Fixed Assets>Leasehold Improvements | 64,100.00 | 0.00 | 64,100.00 |
| 15-131-00 | Accum Depn>Leasehold Improvements | (9,477.00) | 0.00 | (9,477.00) |
| Subtotal [B4] | Leasehold Improvements | 54,623.00 | 0.00 | 54,623.00 |
| Subgroup : [B6] | Movable Equipment | | | |
| 14-132-00 | Fixed Assets>Furniture, Fixtures and Equipment | 60,138.00 | 0.00 | 60,138.00 |
| 14-133-00 | Fixed Assets>Medical Equipment | 23,830.00 | 0.00 | 23,830.00 |
| 14-134-00 | Fixed Assets>Computer Hardware | 42,359.00 | 0.00 | 42,359.00 |
| 14-135-00 | Fixed Assets>Computer Software | 8,517.00 | 0.00 | 8,517.00 |
| 14-137-01 | Fixed Asset>Capital Lease>Copier | 39,769.00 | 0.00 | 39,769.00 |
| 14-305-00 | Fixed Assets>Sales Use Tax | 1,447.00 | 0.00 | 1,447.00 |
| 15-132-00 | Accum Depn>Furniture, Fixtures and Equipment | (21,920.00) | 0.00 | (21,920.00) |
| 15-133-00 | Accum Depn>Medical Equipment | (6,580.00) | 0.00 | (6,580.00) |
| 15-134-00 | Accum Depn>Computer Hardware | (18,025.00) | 0.00 | (18,025.00) |
| 15-135-00 | Accum Depn>Computer Software | (3,552.00) | 0.00 | (3,552.00) |
| 15-137-01 | Accumulated Depn>Capital Lease>Copier | (18,655.00) | 0.00 | (18,655.00) |
| 15-305-00 | Accum Depn>Sales Use Tax | (482.00) | 0.00 | (482.00) |
| Subtotal [B6] | Movable Equipment | 106,846.00 | 0.00 | 106,846.00 |
| Subgroup : [D1] | Deferred Deposits | | | |
| 13-128-00 | Due From>Vendor Security Deposits | 25,000.00 | 0.00 | 25,000.00 |
| Subtotal [D1] | Deferred Deposits | 25,000.00 | 0.00 | 25,000.00 |
| Subgroup : [D3] | Organization Expense | | | |
| 17-000-00 | Deferred Financing Costs | 53,286.00 | 0.00 | 53,286.00 |
| 19-265-00 | Accumulated Amortization>Deferred Financing Costs | (26,643.00) | 0.00 | (26,643.00) |
| Subtotal [D3] | Organization Expense | 26,643.00 | 0.00 | 26,643.00 |
| Subgroup : [D4] | Goodwill | | | |
| 16-000-00 | Goodwill | 822,134.00 | 0.00 | 822,134.00 |
| Subtotal [D4] | Goodwill | 822,134.00 | 0.00 | 822,134.00 |
| Subgroup : [D6] | Loans to Owners or Related Parties | | | |
| 27-000-90 | Due To/(From)>West Haven | 17,468.00 | 0.00 | 17,468.00 |
| 27-000-91 | Due To/(From)>Waterbury | 2,999.00 | 0.00 | 2,999.00 |
| 27-000-93 | Due To/(From)>Holdings | 400,292.00 | 0.00 | 400,292.00 |
| 27-317-00 | Due To/(From)>Fairview Management | 804.00 | 0.00 | 804.00 |
| Subtotal [D6] | Loans to Owners or Related Parties | 421,563.00 | 0.00 | 421,563.00 |
| Subgroup : [D7] | Other Assets | | | |
| 13-127-00 | Due From>Old Owner | 115,748.00 | 0.00 | 115,748.00 |
| 27-000-78 | Due To/(From)>Maplewood Rehab and Nursing | 198.00 | 0.00 | 198.00 |
| 27-000-82 | Due To/(From)>Saugus Rehab and Nursing | 196.00 | 0.00 | 196.00 |
| 27-000-83 | Due To/(From)>Twin Oaks Rehab and Nursing | 4.00 | 0.00 | 4.00 |
| 27-111-00 | Due To/(From)>Medicaid | 337,697.00 | 0.00 | 337,697.00 |
| 27-172-00 | Due To/(From)>Vendor | 4,896.00 | 0.00 | 4,896.00 |
| 27-174-00 | Due To/(From)>Other L&E | 17,748.00 | 0.00 | 17,748.00 |
| 28-127-00 | Due To>Old Owner | 21,202.00 | 0.00 | 21,202.00 |
| Subtotal [D7] | Other Assets | 497,689.00 | 0.00 | 497,689.00 |
| Total [31-32] | Assets | 3,994,173.00 | 0.00 | 3,994,173.00 |
| Group : [33-34] | Liabilities | | | |
| Subgroup : [A1] | Trade A/P | | | |
| 20-000-00 | Accounts Payable | (2,225,849.00) | 0.00 | (2,225,849.00) |
| 21-149-00 | Other Current Payables>Misc. PR Deduction | (1,749.00) | 0.00 | (1,749.00) |
| 21-350-00 | Other Current Payables>Resident Funds | (42,252.00) | 0.00 | (42,252.00) |
| 21-354-00 | Other Current Payables>DTF RFMS | (30.00) | 0.00 | (30.00) |
| 21-884-00 | Other Current Payable>Disability & Other Insurance | (1,218.00) | 0.00 | (1,218.00) |
| Subtotal [A1] | Trade A/P | (2,271,098.00) | 0.00 | (2,271,098.00) |
| Subgroup : [A2] | Notes Payable (Current) | | | |
| 22-000-00 | Note Payable>Tamkar | (1,090,000.00) | 0.00 | (1,090,000.00) |
| Subtotal [A2] | Notes Payable (Current) | (1,090,000.00) | 0.00 | (1,090,000.00) |

| | | | | |
|-------------------------|--|-----------------------|-------------|-----------------------|
| Subgroup : [A4] | Accrued Payroll | | | |
| 23-000-00 | Accrued Wages & Related | (126,681.00) | 0.00 | (126,681.00) |
| 23-157-00 | Accrued Expenses>PTO | (132,800.00) | 0.00 | (132,800.00) |
| Subtotal [A4] | Accrued Payroll | (259,481.00) | 0.00 | (259,481.00) |
| Subgroup : [A12] | Other Current Liabilities | | | |
| 24-000-00 | Accrued Expenses | (249,061.00) | 0.00 | (249,061.00) |
| 24-000-02 | Accrued Expenses>Tamkar Brokerage Fee | (6,661.00) | 0.00 | (6,661.00) |
| 24-137-01 | Accrued Expenses>Capital Lease>Copier | (20,163.00) | 0.00 | (20,163.00) |
| 24-162-00 | Accrued Expenses>Insurance - General Liability & Other | (33,692.00) | 0.00 | (33,692.00) |
| 24-260-79 | Accrued Expenses>Welfare (Assumed) >Union | (2,947.00) | 0.00 | (2,947.00) |
| 24-285-00 | Accrued Expenses>Year End Adjustments | (14.00) | 0.00 | (14.00) |
| 24-881-00 | Accrued Expenses>Workers Comp | (152,871.00) | 0.00 | (152,871.00) |
| 24-882-00 | Accrued Expenses>Health Insurance | (17,209.00) | 0.00 | (17,209.00) |
| Subtotal [A12] | Other Current Liabilities | (482,618.00) | 0.00 | (482,618.00) |
| Subgroup : [B3] | Loans from Owners or Related Parties | | | |
| 27-000-87 | Due To/(From)>Torrington | (2,653.00) | 0.00 | (2,653.00) |
| 27-000-89 | Due To/(From)>Prospect | (131,027.00) | 0.00 | (131,027.00) |
| 27-000-92 | Due To/(From)>Management | (28,689.00) | 0.00 | (28,689.00) |
| 27-152-00 | Due To/(From)>Employee | (2,624.00) | 0.00 | (2,624.00) |
| 27-316-00 | Due To/(From)>Greenwich | (49.00) | 0.00 | (49.00) |
| Subtotal [B3] | Loans from Owners or Related Parties | (165,042.00) | 0.00 | (165,042.00) |
| Subgroup : [B4] | Other Long-Term Liabilities | | | |
| 27-102-00 | Due To/(From)>Medicare A | (4,691.00) | 0.00 | (4,691.00) |
| 27-105-00 | Due To/(From)>HMO | (2,111.00) | 0.00 | (2,111.00) |
| 27-112-00 | Due To/(From)>Income | (6,436.00) | 0.00 | (6,436.00) |
| 27-199-00 | Due To>Patient Spend Down | (51,355.00) | 0.00 | (51,355.00) |
| Subtotal [B4] | Other Long-Term Liabilities | (64,593.00) | 0.00 | (64,593.00) |
| Total [33-34] | Liabilities | (4,332,832.00) | 0.00 | (4,332,832.00) |
| Group : [35] | Equity | | | |
| Subgroup : [B1] | Owner's Capital | | | |
| 31-000-86 | Partner's Equity>All Partners>Capital Draws | 3,136.00 | 0.00 | 3,136.00 |
| Subtotal [B1] | Owner's Capital | 3,136.00 | 0.00 | 3,136.00 |
| Subgroup : [B5] | Cumulated Earnings | | | |
| 30-000-00 | Retained Earnings | 482,165.00 | 0.00 | 482,165.00 |
| Subtotal [B5] | Cumulated Earnings | 482,165.00 | 0.00 | 482,165.00 |
| Total [35] | Equity | 485,301.00 | 0.00 | 485,301.00 |
| | NET (INCOME) LOSS | 0.00 | 0.00 | 0.00 |
| | Sum of Account Groups | 0.00 | 0.00 | 0.00 |

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at New Haven, LLC**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|---|---|--------------|---------------------|---------------------|
| Reclassifying Journal Entries JE # 1 | | N.01a | | |
| To reclass dental expense to the correct line of the cost report | | | | |
| Marcum 101 | Dentist | | 9,000.00 | |
| 60-206-00 | Nursing Expense>Clinical Services | | | 9,000.00 |
| Total | | | 9,000.00 | 9,000.00 |
| Reclassifying Journal Entries JE # 2 | | E.06 | | |
| To reclass cell phone expense from the telephone line | | | | |
| Marcum 102 | Cell Phone | | 3,426.00 | |
| 80-231-00 | Admin Expense>Telephone | | | 3,426.00 |
| Total | | | 3,426.00 | 3,426.00 |
| Reclassifying Journal Entries JE # 3 | | E.03 | | |
| To reclass other employee benefits | | | | |
| 85-200-79 | Employee Benefits Expense>Training Fund>Union | | 54,141.00 | |
| 85-245-00 | Employee Benefits Expense>Background Checks | | 2,313.00 | |
| 85-255-79 | Employee Benefits Expense>Pension>Union | | 428,989.00 | |
| 85-260-79 | Employee Benefits Expense>Welfare>Union | | 1,213,311.00 | |
| Marcum 107 | Discriminatory Bonus | | 31,000.00 | |
| Marcum 108 | Employee Food | | 2,388.00 | |
| Marcum 109 | Employee Relations | | 5,962.00 | |
| Marcum 110 | Holiday Party | | 2,800.00 | |
| 61-883-00 | Nursing Admin Expense>Other Benefits | | | 1,311,575.00 |
| 69-883-00 | Social Services Expense>Other Benefits | | | 17,647.00 |
| 70-883-00 | Dietary Expense>Other Benefits | | | 137,473.00 |
| 71-883-00 | Activity Expense>Other Benefits | | | 25,032.00 |
| 74-883-00 | Housekeeping & Laundry Expense>Other Benefits | | | 116,926.00 |
| 75-883-00 | Maintenance Expense>Other Benefits | | | 45,783.00 |
| 80-883-00 | Admin Expense>Other Benefits | | | 86,468.00 |
| Total | | | 1,740,904.00 | 1,740,904.00 |
| Reclassifying Journal Entries JE # 4 | | E.03 | | |
| To reclass professional fees from the accounting line of the cost report | | | | |
| 80-240-00 | Admin Expense>Professional Fees | | 56,400.00 | |
| 80-239-00 | Admin Expense>Accounting Fees | | | 56,400.00 |
| Total | | | 56,400.00 | 56,400.00 |
| Reclassifying Journal Entries JE # 5 | | N.01a | | |
| To Reclass Abulance Resident Transportation to proper line of cost report | | | | |
| Marcum 112 | Ambulance | | 12,091.00 | |
| 60-213-00 | Nursing Expense>Transportation | | | 12,091.00 |
| Total | | | 12,091.00 | 12,091.00 |
| Reclassifying Journal Entries JE # 6 | | E.08 | | |
| To Reclass Subscriptions from the dues line of the cost report | | | | |
| Marcum 113 | Subscriptions | | 150.00 | |
| 80-235-00 | Admin Expense>Dues & Subscriptions | | | 150.00 |
| Total | | | 150.00 | 150.00 |
| Reclassifying Journal Entries JE # 7 | | E.09b | | |
| To Reclass Legal Fees from Professional Fees | | | | |
| 80-238-00 | Admin Expense>Legal Fees | | 1,928.00 | |
| 80-240-00 | Admin Expense>Professional Fees | | | 1,928.00 |
| Total | | | 1,928.00 | 1,928.00 |



Provider Name: RegalCare at New Haven, LLC
 Provider Number: 8177
 Period Ended: 9/30/18

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: