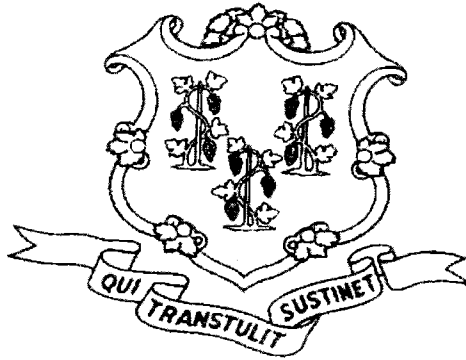


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) RegalCare at Prospect, LLC	
Address (No. & Street, City, State, Zip Code) 25 Royal Crest Drive, Prospect, CT 06712	
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 2253	RHNS	(Specify)	Medicare Provider 07-5207
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Medicaid Provider Numbers:	CCNH 000010918	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) RegalCare at Prospect, LLC	License No. 2253	Report for Year Ended 9/30/2018	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for RegalCare at Prospect, 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

NOTE: Facility was unoccupied for the entire cost report period due to DPH mandate to replace the septic system. The purpose of this filing is intended to maintain regulatory compliance.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) N/A			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 Prospect, LLC	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 25 Royal Crest Drive, Prospect, CT 06712				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/30/2019		
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 203-758-4431	Report for Year Ended 9/30/2018	Page 2	of 37
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Name of Facility (as shown on license) RegalCare at Prospect, LLC	Address (No. & Street, City, State, Zip) 25 Royal Crest Drive, Prospect, CT 06712
--	--

License Numbers:	CCNH 2253	RHNS (Specify)	Medicare Provider No. 07-5207
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

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

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

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

N/A

Administrator		
Name of Administrator N/A	Nursing Home Administrator's License No.:	N/A

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

General Information and Questionnaire
Corporate Owners

Name of Facility RegalCare at Prospect, LLC	License No. 2253	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 Individual Proprietorship

Name of Facility RegalCare at Prospect, LLC	License No. 2253	Report for Year Ended 9/30/2018	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility RegalCare at Prospect, LLC	License No. 2253	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
	COMMON PLAN	<input type="radio"/>	<input checked="" type="radio"/>		Liability Insurance	Page 27 / Line 14c3	8,655	8,655
		<input type="radio"/>	<input checked="" type="radio"/>		Workers Comp	Page 15 / Line 1a1	88,449	88,449
		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	(12,911)	(12,911)
		<input type="radio"/>	<input checked="" type="radio"/>		Property Insurance	Page 27 / Line 14a	19,988	19,988
		<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"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility RegalCare at Prospect, LLC	License No. 2253	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

General Information and Questionnaire 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 Prospect, LLC			License No. 2253	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						
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***

* 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 Prospect, LLC	License No. 2253	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

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, Fl 8, New Haven, CT 06511
--	--

Services Provided by This Firm (describe fully)

1 Advisory Services, Cost Report Preparation	\$ 23,231
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 23,231

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 N/A- All Legal Fees will be disallowed on Pg 28 2 3 4 5	Telephone Number
---	------------------

Address (No. & Street, City, State, Zip Code)
 1
 2
 3
 4
 5

Services Provided by This Firm (describe fully)

1	\$ 22,024
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 22,024

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

Schedule of Resident Statistics (Cont'd)

Name of Facility RegalCare at Prospect, LLC	License No. 2253	Report for Year Ended 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents								
Per Diem Rate								
a. One bed rm.	Various	258.64		344.00				
b. Two bed rms.	Various	258.64		344.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B				
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Physical Therapy Treatments				

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B				
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Speech Therapy Treatments				

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B				
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. Total Occupational Therapy Treatments				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Prospect, LLC	2253	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	(65)	(2)				
5. Dietary Service						
a. Head Dietitian	(139)	(4)				
b. Food Service Supervisor	571	23				
c. Dietary Workers	(6,317)	(316)				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	(3,916)	(163)				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	629	25				
b. Other Maintenance Workers	150	8				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	(665)	(30)				
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	896	19				
b. RN						
1. Direct Care	(9,512)	(130)				
2. Administrative**	1,364	76				
c. LPN						
1. Direct Care	(6,319)	(191)				
2. Administrative**						
d. Aides and Attendants	(16,129)	(768)				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	(52)	(3)				
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	420	22				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	(719)	(13)				
A-13. Total Salary Expenditures	(39,803)	(1,448)				

NOTE: Hours above were estimated based on prior year hourly rates.

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Nursing Admin Expense>Medical Records>Wages	\$ 394	23				
Admin Expense>Admissions>Wages	(1,113)	(36)				
Total	\$ (719)	(13)	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

**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 Prospect, LLC				2253	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										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)			License No.	Report for Year Ended				Page	of	
RegalCare at Prospect, LLC			2253	9/30/2018				12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at Prospect, LLC	2253	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						
3. Pharmacist	1,088	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)						
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	1,088					

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

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

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

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

Name of Facility RegalCare at Prospect, LLC		License No. 2253		Report for Year Ended 9/30/2018		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship			
		Yes	No				
Integra Scripts, 160 Airport Road, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	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"/>				
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		<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"/>				

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Prospect, LLC	2253	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
I. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 88,449	88,449		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 394	394		
5. Health Insurance	\$ (12,911)	(12,911)		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ (3,321)	(3,321)		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 281	281		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 23,231	23,231		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 22,024	22,024		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 1,013	1,013		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 1,443	1,443		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 428	428		
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	\$ 925	925		
Subtotal	\$ 121,956	121,956		

* 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 Prospect, LLC
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Miscellaneous Employee Benefits	\$ 281		
Total	\$ 281	\$ -	\$ -

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 Prospect, LLC	2253	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	121,956	121,956		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 1,929	1,929		
5. Education Expenses Related to Seminars and Conventions	\$ 388	388		
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>)	\$ 1,782	1,782		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)***	\$ (179)	(179)		
See Attached Schedule				
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	\$ 171	171		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$			
See Attached Schedule				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions***	\$			
See Attached Schedule				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 25,398	25,398		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>)	\$ 441,823	441,823		
See Attached Schedule				
C-14 Total Administrative & General Expenditures	\$ 593,268	593,268		

* 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	\$ (179)		
Total Other Advertising	\$ (179)	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Admin Expense>Licenses	\$ 433		
Admin Expense>Fines, Penalties & Settlements	9		
Admin Expense>Late Fees	990		
Admin Expense>Bank Fees	12,638		
Admin Expense>Flood	427,710		
Miscellaneous Expenses	43		
Total Other Administrative and General	\$ 441,823	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility RegalCare at Prospect, LLC	License No. 2253	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 Prospect, LLC		License No. 2253	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	\$ 279	279				
2. Non-Food Supplies	\$ 162	162				
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)	\$ 441	441				
2F. Dietary Questionnaire						
G. Resident Meals: Total no. of meals served per day:*		Total	CCNH	RHNS	(Specify)	
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 RegalCare at Prospect, LLC		License No. 2253	Report for Year Ended 9/30/2018	Page 19	of 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)		\$			
3D. Total Laundry Expenditures (3a + b + c)		\$			
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		License No.	Report for Year Ended		Page	of
RegalCare at Prospect, LLC		2253	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$	12,985	12,985		
C. Other (<i>Specify</i>)			\$ 383	383		
Housekeeping Supplies						
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 13,368	13,368		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from MedWiz	\$	(2,858)	(2,858)		
b.	Medicine Cabinet Drugs	\$	(14)	(14)		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$	35	35		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	(811)	(811)		
i.	Recreation	\$	380	380		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	7,650	7,650		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 4,382	4,382		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Nursing Expense>Supplies	\$ (145)		
Nursing Expense>Sanitation & Incineration	60		
Nursing Expense>Equip-Rental	(1,510)		
Nursing Expense>Data Processing	9,176		
Nursing Expense>Clinical Services	69		
Total Other Resident Care	\$ 7,650	\$ -	\$ -

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

Name of Facility RegalCare at Prospect, LLC			License No. 2253	Report for Year Ended 9/30/2018	Page 21	of 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
		<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"/>								
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		<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 Prospect, LLC	2253	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 5,267	5,267				
b. Heat	\$ 11,101	11,101				
c. Light & Power	\$ 37,884	37,884				
d. Water	\$ 3,130	3,130				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 74,190	74,190				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 131,572	131,572				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 80	80				
d. Movable Equipment	\$ 19,480	19,480				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 19,560	19,560				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 8,526	8,526				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 8,943	8,943				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 17,469	17,469				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 25,278	25,278				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 97,107	97,107				
c. Personal property taxes	\$ 2,185	2,185				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 161,599	161,599				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Maintenance Expense>Supplies	\$ 897		
Maintenance Expense>Sanitation & Incineration	3,206		
Maintenance Expense>Snow Removal	2,400		
Maintenance Expense>Landscaping	4,000		
Maintenance Expense>Fire Drill	742		
Maintenance Expense>Contracted Service	14,319		
Maintenance Expense>Flood	48,626		
Total Other Repairs and Maintenance	\$ 74,190	\$ -	\$ -

Depreciation Schedule

Name of Facility RegalCare at Prospect, LLC		License No. 2253		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	796		796	80	S/L	Var	80					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal								80				
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
a.												
b.												
c.												
d.												
2. Movable Equipment			Var	Var	99,554		99,554	32,563	S/L	Var	19,047	
			Var	Var	1,300		1,300		S/L	Var	433	
D-3. Subtotal												19,480
E. Total Depreciation												19,560

RegalCare at Prospect, 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:				
1/1/2018	Copier	\$ 1,300	3	\$ 433
Total additions for Movable Equipment		\$ 1,300		\$ 433 *
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:				
Total additions for Leasehold Improvement		\$ -		\$ - *
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 Prospect, LLC			2253		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			5 Years	42,468	12,788	S/L		8,526	
2.									
3.									
A-4. Subtotal									8,526
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	99,670	11,599	S/L	Var	8,943	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									8,943
D. Total Amortization									17,469

* 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 Prospect, 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	1,382	138	276	138	414	968
Leasehold Imp.	Tile Flooring	8/1/2016	S/L	20	15,010	751	1,502	751	2,253	12,757
Leasehold Imp.	Kitchen Renovation	9/1/2016	S/L	20	33,623	1,681	3,362	1,681	5,043	28,580
Leasehold Imp.	Replacement of Windows	9/1/2016	S/L	20	920	46	92	46	138	782
Leasehold Imp.	Doors & Materials	9/1/2016	S/L	15	600	40	80	40	120	480
TOTAL LEASEHOLD IMPROVEMENTS 2016					51,535	2,656	5,312	2,656	7,968	43,567
Leasehold Imp.	Concrete replacement	11/7/2016	S/L	15	1,800	120	120	120	240	1,560
Leasehold Imp.	Carpeting	1/2/2017	S/L	5	8,996	1,799	1,799	1,799	3,598	5,398
Leasehold Imp.	Roof Repair	1/23/2017	S/L	10	3,829	383	383	383	766	3,063
Leasehold Imp.	Shower room repair	1/21/2017	S/L	7	1,800	257	257	257	514	1,286
Leasehold Imp.	Shower room repair	1/3/2017	S/L	7	2,000	286	286	286	572	1,428
Leasehold Imp.	Replace broken window	2/13/2017	S/L	15	678	45	45	45	90	588
Leasehold Imp.	Roof Repair	2/27/2017	S/L	10	1,787	179	179	179	358	1,429
Leasehold Imp.	Soffits and Foundation	4/17/2017	S/L	7	7,500	1,071	1,071	1,071	2,142	5,358
Leasehold Imp.	Carpeting	7/1/2017	S/L	5	6,500	1,300	1,300	1,300	2,600	3,900
Leasehold Imp.	Security Door	7/26/2017	S/L	20	505	25	25	25	50	455
Leasehold Imp.	Replace/Modify two dry heads	8/1/2017	S/L	20	4,520	226	226	226	452	4,068
Leasehold Imp.	Remove carpet and install floor	8/14/2017	S/L	10	3,700	370	370	370	740	2,960
Leasehold Imp.	Installation of two dry heads	9/27/2017	S/L	20	4,520	226	226	226	452	4,068
TOTAL LEASEHOLD IMPROVEMENTS 2017					48,135	6,287	6,287	6,287	12,574	35,561
TOTAL LEASEHOLD IMPROVEMENTS					99,670	8,943	11,599	8,943	20,542	79,128
MOVABLE EQUIPMENT										
FF&E	ID Card Printer	4/1/2016	S/L	5	1,245	249	498	249	747	498
FF&E	Condensor Fan	7/1/2016	S/L	10	1,400	140	280	140	420	980
FF&E	Septic Shed	7/1/2016	S/L	15	1,000	67	134	67	201	799
FF&E	Septic Shed	8/1/2016	S/L	15	1,127	75	150	75	225	902
Computer Hardware	Sonicwall Network Sec, 8 computers, Server, 3 printers	3/1/2016	S/L	5	11,636	2,327	4,654	2,327	6,981	4,655
Computer Hardware	4 computer & 4 printers	4/1/2016	S/L	5	3,935	787	1,574	787	2,361	1,574
Computer Hardware	Ethernet switch, Server backup (12), Project management	5/1/2016	S/L	5	13,333	2,667	5,334	2,667	8,001	5,332
Computer Hardware	Check Scanner	9/1/2016	S/L	5	877	175	350	175	525	352
Computer Software	Microsoft Office Pro (8)	3/1/2016	S/L	3	1,752	584	1,168	584	1,752	-
Computer Software	Microsoft Office Pro (8) & Sonicwall Antivirus	4/1/2016	S/L	3	2,477	826	1,652	825	2,477	-
Capital Lease	F-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,617	11,234	5,616	16,850	-
TOTAL MOVABLE EQUIPMENT 2016					55,632	13,514	27,028	13,512	40,540	15,092
Furniture	Conference Table & washing Machines	10/31/2016	S/L	10	8,347	835	835	835	1,670	6,677
Equipment	Ice Machine	11/30/2016	S/L	10	2,835	284	284	284	568	2,267
Equipment	Rebuilt Unimac Washers	12/1/2016	S/L	10	6,700	670	670	670	1,340	5,360
Equipment	Bearing assembly leaking water	1/21/2017	S/L	5	1,304	261	261	261	522	782
Equipment	Diathermy	2/21/2017	S/L	10	7,302	730	730	730	1,460	5,842
Equipment	Changed Pump to Fix Heat	3/23/2017	S/L	15	2,301	153	153	153	306	1,995
Furniture	Jumps	3/31/2017	S/L	10	800	80	80	80	160	640
Equipment	Wheelchair Platform Scale	4/28/2017	S/L	15	1,030	69	69	69	138	892
Furniture	Chair & Loveseat	6/30/2017	S/L	12	1,656	138	138	138	276	1,380
Furniture	AC Units	7/31/2017	S/L	5	886	177	177	177	354	532
Medical Equipment	Med-Aire alternating pressure mattress	7/17/2017	S/L	10	570	57	57	57	114	456
Computer Hardware	Chromebooks, Notebooks, Processor, Printer, Desktop	6/16/2017	S/L	5	6,487	1,297	1,297	1,297	2,594	3,893
Computer Software	Security Software	3/6/2017	S/L	5	1,000	200	200	200	400	600
Computer Software	Security Software	4/1/2017	S/L	5	1,000	200	200	200	400	600
Computer Software	Security Software	5/1/2017	S/L	5	1,000	200	200	200	400	600
Sales Use Tax	E-Copiers (Total = 6)- Sales Use Tax	9/30/2017	S/L	3	413	138	138	138	276	137
Sales Use Tax	Security Software- Sales Use Tax	6/30/2017	S/L	5	190	38	38	38	76	114
Sales Use Tax	Wheelchair Platform Scale-Sales Tax Use	5/30/2017	S/L	15	65	4	4	4	8	57
Sales Use Tax	Med-Aire alternating pressure mattress- Sales Use Tax	8/31/2017	S/L	10	36	4	4	4	8	28
TOTAL MOVABLE EQUIPMENT 2017					43,922	5,535	5,535	5,535	11,070	32,852
Capital Lease	Copier	1/1/2018	S/L	3	1,300	-	-	433	433	867
TOTAL MOVABLE EQUIPMENT 2018					1,300	-	-	433	433	867
TOTAL MOVABLE EQUIPMENT					100,854	19,049	32,563	19,480	52,043	48,811
NON-MOVABLE EQUIPMENT										
Equipment	Fixed walk in Cooler	6/1/2017	S/L	10	796	80	80	80	160	636
TOTAL NON-MOVABLE EQUIPMENT 2017					796	80	80	80	160	636
TOTAL ASSETS					201,320	28,072	44,242	28,503	72,745	128,575
TOTAL ASSETS PER CR SCHEDULE					201,320	28,072	44,242	28,503	72,745	128,575
TOTAL ASSETS PER TRIAL BALANCE					201,319	28,072	44,242	35,151	77,378	123,941
VARIANCE					1	28,072	44,242	(6,648)	(4,633)	4,634
VARIANCE DETAIL										
(ADD) CIP										
ROUNDING					(1)	-	-	-	(1)	-
REVISED VARIANCE					-	28,072	44,242	(6,648)	(4,634)	4,634

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

(4,634)

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

6,648

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

Name of Facility RegalCare at Prospect, LLC	License No. 2253	Report for Year Ended 9/30/2018	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?* Yes 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					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Independence Senior Holdings LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building	03/04/16	20 Years	25,278

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 Prospect, LLC		2253	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 Prospect, LLC		2253		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)				\$	11,155	11,155	
Late Payment / LOC / Loan Payment Interest							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	11,155	11,155	
14. Insurance							
a. Insurance on Property (buildings only)				\$	19,988	19,988	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	8,655	8,655	
General Liability Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$	28,643	28,643	
15. Total All Expenditures (A-13 thru C-14)				\$	905,713	905,713	

D. Adjustments to Statement of Expenditures

Name of Facility RegalCare at Prospect, LLC				License No. 2253	Report for Year Ended 9/30/2018	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 22,024	22,024		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,312	1,312		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ (179)	(179)		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 178	178		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 13,961	13,961		
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)				\$ 37,296	37,296		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Miscellaneous Employee Benefits	\$ 281		
16	m13	Fines, Penalties & Settlements	9		
16	m13	Late Fees	990		
16	m13	Non Allowable Bank Fees	12,638		
16	m13	Miscellaneous Expenses	43		
Total Other A&G Adjustments			\$ 13,961	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at Prospect, LLC				2253	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 37,296	37,296		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ (2,858)	(2,858)		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 35	35		
30.	20	5h	Laboratory	\$ (811)	(811)		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
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	\$ 8,526	8,526		
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	\$ 36,155	36,155		
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)				\$ 78,343	78,343		

*** 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 Prospect, LLC
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Ancillary Costs			\$ -	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 8,526		
Total Other Property Adjustments			\$ 8,526	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense	\$ 11,155		
30	IV 8	Insurance Proceeds	25,000		
Total Other Adjustments			\$ 36,155	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at Prospect, LLC	2253	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>)	\$ 8,015	8,015				
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>)	\$ (31,251)	(31,251)				
b. Medicare Room and Board Contractual Allowance **	\$ 3,823	3,823				
4. a. Private-Pay Residents and Other	\$ (10,799)	(10,799)				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ (2,895)	(2,895)				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ 2,895	2,895				
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	\$					
b. Physical Therapy - Medicare Contractual Allowance **	\$ 3,685	3,685				
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$					
b. Speech Therapy - Medicare Contractual Allowance **	\$ 1,602	1,602				
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ (15)	(15)				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 3,147	3,147				
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 5,281	5,281				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (128,980)	(128,980)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ (145,492)	(145,492)				
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>)	\$ (214)	(214)				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 25,000	25,000				
V. Total Other Revenue (1 thru 8)	\$ 24,786	24,786				
VI. Total All Revenue (III +V)	\$ (120,706)	(120,706)				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 5,281		
Total Other Resident Revenue - Medicare		\$ 5,281	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Ancillary Rev>Medicaid	\$ 514		
	Other Ancillary Rev>Medicaid>C/A	(514)		
	Revenue Adjustments>HMO	(44)		
	Revenue Adjustments>Hospice	102		
	Revenue Adjustments>Medicaid	(129,038)		
Total Other Resident Revenue		\$ (128,980)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Other Rev>Interest	N/A	\$ (214)		
Total Interest Income			\$ (214)	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Other Rev>Insurance Proceeds	\$ 25,000		
Total Other Revenue		\$ 25,000	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Prospect, LLC	2253	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	12,747
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	189,428
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	15,021
a. Prepaid Expenses	1,602			
b. Prepaid Expenses>Insurance	11,790			
c. Prepaid Expenses>Taxes	1,629			
d. See Schedule				
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)			\$	217,196
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>99,670</u>		\$	79,128
	Accum. Depreciation <u>20,542</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>796</u>		\$	636
	Accum. Depreciation <u>160</u>	Net		
6. Movable Equipment	*Historical Cost <u>100,854</u>		\$	48,811
	Accum. Depreciation <u>52,043</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(4,634)
F/S vs C/R NBV	(4,634)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	123,941

* 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 Prospect, LLC		2253	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	341,137
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					
				\$	11,030
2. Escrow Deposits					
				\$	
3. Organization Expense					
		*Historical Cost	42,628		
		Accum. Depreciation	21,314	Net	\$
				\$	21,314
4. Goodwill (Purchased Only)					
				\$	488,460
5. Investments Related to Resident Care (<i>itemize</i>)					
				\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)					
				\$	225,158
Name and Address		Amount	Loan Date		
Due from Torr, NH, Employee, Fairview Mgmt		225,158			
7. Other Assets (<i>itemize</i>)					
				\$	32,754
Due From>Old Owner		29,337			
Due To/(From)>Vendor		3,417			
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	778,716
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	1,119,853

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	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 (itemized) 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 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)

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at Prospect, LLC		2253	9/30/2018	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	495,348
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	6,571
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>)				\$	61,299
Accrued Expenses>Tamkar Brokera		5,328	Accrued Expenses>Healt	53,622	
Accrued Expenses>Insurance - Gene		(15)			
Accrued Expenses>Welfare (Assum		2,356			
Accrued Expenses>Year End Adjust		8	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	563,218

* 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 Prospect, LLC	License No. 2253	Report for Year Ended 9/30/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			563,218	
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>)				\$ 2,499,997
Name and Address of Lender	Amount	Loan Date		\$
Due to WH, Watrbry, Mgmt, Holdings, Sthprt, Greenwich	2,499,997			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 332,161
See Schedule				332,161
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,832,158
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,395,376

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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	
Total Other Assets			\$ -

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	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
34	B4	Due To/(From)-HMO	\$ 8,454
34	B4	Due To/(From)-Medicaid	308,189
34	B4	Due To/(From)-Income	12,836
34	B4	Due To/(From)-Other L&E	2,682
Total Other Current Liabilities (Itemize)			\$ 332,161

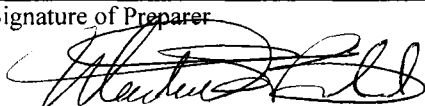
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Prospect, LLC	2253	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			\$	(2,509)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,239,947)
6. Gain or Loss for Period			\$	(1,033,067)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	(2,275,523)
C. Total Reserves and Net Worth			\$	(2,275,523)
D. Total Liabilities, Reserves, and Net Worth			\$	1,119,853

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at Prospect, LLC	2253	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(1,249,593)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	(120,706)
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	912,361
D. Net Income or Deficit			\$	(1,033,067)
E. Balance			\$	(2,282,660)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$905,713			
F/S vs C/R Depreciation	6,648			
Expenses Per F/S	\$912,361			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		7,137		
F-3. Total Additions			\$	7,137
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			\$	(2,275,523)
	09/30/18			

I. Preparer's/Reviewer's Certification

Name of Facility RegalCare at Prospect, LLC	License No. 2253	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 2/1/19		
Printed Name of Preparer Matthew S. Bovolack				
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 Prospect, 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 Prospect, 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 Prospect, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 31, 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 Prospect, 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 Prospect, 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
10-001-00	Cash>Clearing	0.00			0.00
10-001-01	Cash>Clearing>Cleared Entered Later	0.00			0.00
10-010-88	Cash>Operating>New Haven	0.00			0.00
10-010-89	Cash>Operating>Prospect	0.00			0.00
10-010-93	Cash>Operating>Holdings Receiving	0.00			0.00
10-013-00	Cash>RegalCare Holdings Receiving	0.00			0.00
10-013-92	Cash>Operating3>Management	0.00			0.00
10-014-00	Cash>Petty Cash Facility	382.00			382.00
10-015-00	Cash>Petty Cash PNA	450.00			450.00
10-020-88	Cash>Payroll>New Haven	0.00			0.00
10-020-89	Cash>Payroll>Prospect	0.00			0.00
10-030-88	Cash>Govt>New Haven	0.00			0.00
10-030-89	Cash>Govt>Prospect	0.00			0.00
10-040-88	Cash>Non Govt>New Haven	0.00			0.00
10-040-89	Cash>Non Govt>Prospect	0.00			0.00
10-050-89	Cash>WFPayroll>Prospect	0.00			0.00
10-060-88	Cash>Resident Trust>New Haven	0.00			0.00
10-060-89	Cash>Resident Trust>Prospect	6,915.00			6,915.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-080-88	Cash>WFNonGovt>New Haven	0.00			0.00
10-080-89	Cash>WFNonGovt>Prospect	0.00			0.00
10-090-88	Cash>WFOperating>New Haven	0.00			0.00
10-090-89	Cash>WFOperating>Prospect	0.00			0.00
10-090-93	Cash>WFDisbursement>Holdings	0.00			0.00
10-308-00	Cash>American Express	0.00			0.00
11-100-00	Accounts Receivable>Miscellaneous	185,000.00			185,000.00
11-102-00	Accounts Receivable>Medicare A	6,335.00			6,335.00
11-104-00	Accounts Receivable>Private	16,340.00			16,340.00
11-105-00	Accounts Receivable>HMO	900.00			900.00
11-109-00	Accounts Receivable>Hospice	(2,879.00)			(2,879.00)
11-111-00	Accounts Receivable>Medicaid	14,641.00			14,641.00
11-112-00	Accounts Receivable>Income	12,465.00			12,465.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(48,241.00)			(48,241.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	823.00			823.00
11-123-00	Accounts Receivable>Ancillary	4,044.00			4,044.00
12-000-00	Prepaid Expenses	1,602.00			1,602.00
12-124-00	Prepaid Expenses>Insurance	11,790.00			11,790.00
12-126-00	Prepaid Expenses>Taxes	1,629.00			1,629.00
12-881-00	Prepaid Expenses>Workers Comp	0.00			0.00
13-127-00	Due From>Old Owner	28,496.00			28,496.00
13-128-00	Due From>Vendor Security Deposits	11,030.00			11,030.00
14-131-00	Fixed Assets>Leasehold Improvements	99,669.00			99,669.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	38,729.00			38,729.00
14-133-00	Fixed Assets>Medical Equipment	570.00			570.00
14-134-00	Fixed Assets>Computer Hardware	36,268.00			36,268.00
14-135-00	Fixed Assets>Computer Software	7,229.00			7,229.00
14-136-00	Fixed Assets>CIP	0.00			0.00
14-137-01	Fixed Asset>Capital Lease>Copier	18,150.00			18,150.00
14-305-00	Fixed Assets>Sales Use Tax	704.00			704.00
15-131-00	Accum Depn>Leasehold Improvements	(25,762.00)			(25,762.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(14,157.00)			(14,157.00)
15-133-00	Accum Depn>Medical Equipment	(143.00)			(143.00)
15-134-00	Accum Depn>Computer Hardware	(16,519.00)			(16,519.00)
15-135-00	Accum Depn>Computer Software	(3,044.00)			(3,044.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(17,552.00)			(17,552.00)
15-305-00	Accum Depn>Sales Use Tax	(201.00)			(201.00)
16-000-00	Goodwill	488,460.00			488,460.00
17-000-00	Deferred Financing Costs	42,628.00			42,628.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(21,314.00)			(21,314.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
20-000-00	Accounts Payable	(488,719.00)			(488,719.00)
21-141-00	Other Current Payables>Employee Benefits	0.00			0.00
21-149-00	Other Current Payables>Misc. PR Deduction	30.00			30.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	0.00			0.00
21-150-00	Other Current Payables>Union Dues W/H	0.00			0.00
21-151-00	Other Current Payables>Garnishments W/H	0.00			0.00
21-273-00	Other Current Payables>Fica Payable	0.00			0.00
21-274-00	Other Current Payables>SUI Payable	0.00			0.00
21-275-00	Other Current Payables>FWT Payable	0.00			0.00
21-276-00	Other Current Payables>SWT Payable	0.00			0.00
21-280-00	Other Current Payables>FUI Payable	0.00			0.00
21-309-00	Other Current Payables>Manual check exchange	0.00			0.00
21-350-00	Other Current Payables>Resident Funds	(6,915.00)			(6,915.00)
21-351-00	Other Current Payables>Deceased Resident Funds - Burial	256.00			256.00
21-353-00	Other Current Payables>Resident Refunds	0.00			0.00
21-354-00	Other Current Payables>DTF RFMS	0.00			0.00
21-884-00	Other Current Payable>Disability & Other Insurance	0.00			0.00
22-000-00	Note Payable>Tamkar	0.00			0.00
23-000-00	Accrued Wages & Related	0.00			0.00
23-156-00	Accrued Wages & Related>PR Taxes	0.00			0.00
23-157-00	Accrued Expenses>PTO	0.00			0.00
24-000-00	Accrued Expenses	0.00			0.00
24-000-01	Accrued Expenses (Assumed)	0.00			0.00
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(5,328.00)			(5,328.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	0.00			0.00
24-158-00	Accrued Expenses>Utilities (Assumed)	0.00			0.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	15.00			15.00
24-165-00	Accrued Expenses>Insurance - Property	0.00			0.00
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	(2,356.00)			(2,356.00)
24-279-00	Accrued Expenses>Management Fee	0.00			0.00
24-285-00	Accrued Expenses>Year End Adjustments	(8.00)			(8.00)
24-311-00	Accrued Expenses>Therapy (Assumed)	0.00			0.00
24-881-00	Accrued Expenses>Workers Comp	0.00			0.00
24-882-00	Accrued Expenses>Health Insurance	(53,622.00)			(53,622.00)
27-000-87	Due To/(From)>Torrington	92,592.00			92,592.00
27-000-88	Due To/(From)>New Haven	131,027.00			131,027.00
27-000-89	Due To/(From)>Prospect	0.00			0.00
27-000-90	Due To/(From)>West Haven	(4,584.00)			(4,584.00)
27-000-91	Due To/(From)>Waterbury	(57,808.00)			(57,808.00)
27-000-92	Due To/(From)>Management	(106,975.00)			(106,975.00)
27-000-93	Due To/(From)>Holdings	(2,330,590.00)			(2,330,590.00)
27-102-00	Due To/(From)>Medicare A	(6,571.00)			(6,571.00)
27-105-00	Due To/(From)>HMO	(8,454.00)			(8,454.00)
27-111-00	Due To/(From)>Medicaid	(308,189.00)			(308,189.00)
27-112-00	Due To/(From)>Income	(12,836.00)			(12,836.00)
27-152-00	Due To/(From)>Employee	896.00			896.00
27-172-00	Due To/(From)>Vendor	3,417.00			3,417.00
27-174-00	Due To/(From)>Other L&E	(2,682.00)			(2,682.00)
27-314-00	Due To/(From)>RFMS	0.00			0.00
27-315-00	Due To/(From)>Southport	(18.00)			(18.00)
27-316-00	Due To/(From)>Greenwich	(22.00)			(22.00)
27-317-00	Due To/(From)>Fairview Management	643.00			643.00
27-400-00	Due to/(from)>Eli Mirlis	0.00			0.00
28-127-00	Due To>Old Owner	841.00			841.00
30-000-00	Retained Earnings	1,239,947.00			1,239,947.00
31-000-86	Partner's Equity>All Partners>Capital Draws	2,509.00			2,509.00
40-102-00	Room & Board Revenue>Medicare A	31,251.00			31,251.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	(3,823.00)			(3,823.00)
40-104-00	Room & Board Revenue>Private	7,697.00			7,697.00
40-105-00	Room & Board Revenue>HMO	0.00			0.00
40-105-14	Room & Board Revenue>HMO>Sequester	0.00			0.00
40-109-00	Room & Board Revenue>Hospice	3,102.00			3,102.00
40-111-00	Room & Board Revenue>Medicaid	(8,015.00)			(8,015.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
41-102-00	Pharmacy Rev>Medicare A	2,895.00			2,895.00
41-102-01	Pharmacy Rev>Medicare A>C/A	(2,895.00)			(2,895.00)
42-102-00	PT Revenue>Medicare A	3,685.00			3,685.00
42-102-01	PT Revenue>Medicare A>C/A	(3,685.00)			(3,685.00)
42-103-00	PT Revenue>Medicare B	(3,685.00)			(3,685.00)
42-111-00	PT Revenue>Medicaid	0.00			0.00
42-111-01	PT Revenue>Medicaid>C/A	0.00			0.00
43-102-00	OT Revenue>Medicare A	3,147.00			3,147.00
43-102-01	OT Revenue>Medicare A>C/A	(3,147.00)			(3,147.00)
43-103-00	OT Revenue>Medicare B	(3,132.00)			(3,132.00)
43-103-01	OT Revenue>Medicare B>C/A	0.00			0.00
43-111-00	OT Revenue>Medicaid	0.00			0.00
43-111-01	OT Revenue>Medicaid>C/A	0.00			0.00
44-102-00	ST Revenue>Medicare A	2,626.00			2,626.00
44-102-01	ST Revenue>Medicare A>C/A	(1,602.00)			(1,602.00)
44-103-00	ST Revenue>Medicare B	(2,626.00)			(2,626.00)
44-111-00	ST Revenue>Medicaid	0.00			0.00
44-111-01	ST Revenue>Medicaid>C/A	0.00			0.00
45-102-00	Radiology Rev>Medicare A	0.00			0.00
45-102-01	Radiology Rev>Medicare A>C/A	0.00			0.00
46-102-00	Lab Rev>Medicare A	0.00			0.00
46-102-01	Lab Rev>Medicare A>C/A	0.00			0.00
47-103-00	Other Ancillary Rev>Medicare B	(5,281.00)			(5,281.00)
47-111-00	Other Ancillary Rev>Medicaid	(514.00)			(514.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	514.00			514.00
47-208-00	Other Ancillary Rev>Equip Rental	0.00			0.00
51-100-00	Other Rev>Miscellaneous	0.00			0.00
51-100-01	Other Rev>Insurance Proceeds	(25,000.00)			(25,000.00)
51-160-00	Other Rev>Interest	214.00			214.00
51-246-00	Other Rev>Donations/Charity	0.00			0.00
51-818-00	Other Rev>Medical Records	0.00			0.00
52-102-00	Revenue Adjustments>Medicare A	0.00			0.00
52-105-00	Revenue Adjustments>HMO	44.00			44.00
52-109-00	Revenue Adjustments>Hospice	(102.00)			(102.00)
52-111-00	Revenue Adjustments>Medicaid	129,038.00			129,038.00
60-183-00	Nursing Expense>Supplies	(145.00)			(145.00)
60-184-00	Nursing Expense>Minor Equip & Supplies	0.00			0.00
60-185-00	Nursing Expense>Incontinence Supplies	0.00			0.00
60-204-00	Nursing Expense>Training & Education	0.00			0.00
60-205-00	Nursing Expense>Sanitation & Incineration	60.00			60.00
60-206-00	Nursing Expense>Clinical Services	69.00			69.00
60-207-00	Nursing Expense>Repairs & Maint	0.00			0.00
60-208-00	Nursing Expense>Equip-Rental	(1,510.00)			(1,510.00)
60-212-00	Nursing Expense>Clinical Consultants	0.00			0.00
60-213-00	Nursing Expense>Transportation	0.00			0.00
60-230-00	Nursing Expense>Data Processing	9,176.00			9,176.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00			0.00
60-700-18	Nursing Expense>Contracted Service>RN	0.00			0.00
60-700-19	Nursing Expense>Contracted Service>LPN	0.00			0.00
60-700-20	Nursing Expense>Contracted Service>CNA	0.00			0.00
60-801-80	Nursing Expense>CNA>Wages	(16,129.00)			(16,129.00)
60-805-80	Nursing Expense>LPN>Wages	(6,319.00)			(6,319.00)
60-808-80	Nursing Expense>RN>Wages	(9,341.00)			(9,341.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	(171.00)			(171.00)
61-750-00	Nursing Admin Expense>Medical Director	0.00			0.00
61-811-80	Nursing Admin Expense>Director>Wages	1,264.00			1,264.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	(368.00)			(368.00)
61-814-80	Nursing Admin Expense>Central Supply>Wages	(645.00)			(645.00)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	725.00			725.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	394.00			394.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	604.00			604.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	0.00			0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	680.00			680.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	0.00			0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	0.00			0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	291.00			291.00
61-881-00	Nursing Admin Expense>Workers Comp	16,066.00			16,066.00
61-882-00	Nursing Admin Expense>Health Insurance	794.00			794.00
61-883-00	Nursing Admin Expense>Other Benefits	0.00			0.00
62-000-00	Pharmacy Expense	0.00			0.00
62-145-00	Pharmacy Expense>RX	(2,858.00)			(2,858.00)
62-222-00	Pharmacy Expense>OTC	(14.00)			(14.00)
62-700-00	Pharmacy Expense>Contracted Service	1,088.00			1,088.00
64-223-00	Other Ancillary Expense>Oxygen	0.00			0.00
64-224-00	Other Ancillary Expense>Lab	(811.00)			(811.00)
64-225-00	Other Ancillary Expense>Radiology	35.00			35.00
64-282-80	Other ancillary expense>Rehab>Wages	0.00			0.00
65-000-00	PT Expense	0.00			0.00
65-829-80	PT Expense>Staff>Wages	0.00			0.00
66-000-00	OT Expense	0.00			0.00
66-829-80	OT Expense>Staff>Wages	0.00			0.00
67-000-00	ST Expense	0.00			0.00
68-700-00	Therapy Expense>Contracted Service	0.00			0.00
68-880-00	Therapy Expense>Payroll Taxes	0.00			0.00
68-881-00	Therapy Expense>Workers Comp	0.00			0.00
68-882-00	Therapy Expense>Health Insurance	0.00			0.00
68-883-00	Therapy Expense>Other Benefits	0.00			0.00
69-811-80	Social Services Expense>Director>Wages	0.00			0.00
69-830-80	Social Services Expense>Assistant>Wages	420.00			420.00
69-880-00	Social Services Expense>Payroll Taxes	(4.00)			(4.00)
69-881-00	Social Services Expense>Workers Comp	(231.00)			(231.00)
69-882-00	Social Services Expense>Health Insurance	(11.00)			(11.00)
69-883-00	Social Services Expense>Other Benefits	0.00			0.00
70-177-00	Dietary Expense>Supplements	(186.00)			(186.00)
70-178-00	Dietary Expense>Food	465.00			465.00
70-183-00	Dietary Expense>Supplies	162.00			162.00
70-184-00	Dietary Expense>Minor Equip & Supplies	0.00			0.00
70-207-00	Dietary Expense>Repairs & Maint	0.00			0.00
70-208-00	Dietary Expense>Equip-Rental	0.00			0.00
70-811-80	Dietary Expense>Director>Wages	571.00			571.00
70-831-80	Dietary Expense>Aide>Wages	(2,957.00)			(2,957.00)
70-832-80	Dietary Expense>Cook>Wages	(3,360.00)			(3,360.00)
70-833-80	Dietary Expense>Dietician>Wages	(139.00)			(139.00)
70-880-00	Dietary Expense>Payroll Taxes	58.00			58.00
70-881-00	Dietary Expense>Workers Comp	3,226.00			3,226.00
70-882-00	Dietary Expense>Health Insurance	159.00			159.00
70-883-00	Dietary Expense>Other Benefits	0.00			0.00
71-178-00	Activity Expense>Food	0.00			0.00
71-183-00	Activity Expense>Supplies	0.00			0.00
71-202-00	Activity Expense>Resident Missing Items	0.00			0.00
71-700-00	Activity Expense>Contracted Service	(60.00)			(60.00)
71-811-80	Activity Expense>Director>Wages	165.00			165.00
71-831-80	Activity Expense>Aide>Wages	(217.00)			(217.00)
71-880-00	Activity Expense>Payroll Taxes	1.00			1.00
71-881-00	Activity Expense>Workers Comp	29.00			29.00
71-882-00	Activity Expense>Health Insurance	1.00			1.00
71-883-00	Activity Expense>Other Benefits	0.00			0.00
72-183-00	Housekeeping Expense>Supplies	383.00			383.00
72-700-00	Housekeeping Expense>Contracted Service	12,985.00			12,985.00
72-811-80	Housekeeping Expense>Director>Wages	0.00			0.00
72-831-80	Housekeeping Expense>Aide>Wages	(3,916.00)			(3,916.00)
73-183-00	Laundry Expense>Supplies	0.00			0.00
73-208-00	Laundry Expense>Equip Rental	0.00			0.00
73-831-80	Laundry Expense>Aide>Wages	(665.00)			(665.00)
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	45.00			45.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	2,512.00			2,512.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
74-882-00	Housekeeping & Laundry Expense>Health Insurance	124.00			124.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	0.00			0.00
75-183-00	Maintenance Expense>Supplies	897.00			897.00
75-205-00	Maintenance Expense>Sanitation & Incineration	3,206.00			3,206.00
75-207-00	Maintenance Expense>Repairs & Maint	5,267.00			5,267.00
75-217-00	Maintenance Expense>Extermination	0.00			0.00
75-218-00	Maintenance Expense>Snow Removal	2,400.00			2,400.00
75-219-00	Maintenance Expense>Landscaping	4,000.00			4,000.00
75-220-00	Maintenance Expense>Fire Drill	742.00			742.00
75-221-00	Maintenance Expense>Water Treatment	0.00			0.00
75-700-00	Maintenance Expense>Contracted Service	14,319.00			14,319.00
75-811-80	Maintenance Expense>Director>Wages	629.00			629.00
75-829-80	Maintenance Expense>Staff>Wages	150.00			150.00
75-837-00	Maintenance Expense>Security	0.00			0.00
75-838-80	Maintenance Expense>Security Desk>Wages	(122.00)			(122.00)
75-880-00	Maintenance Expense>Payroll Taxes	(7.00)			(7.00)
75-881-00	Maintenance Expense>Workers Comp	(360.00)			(360.00)
75-882-00	Maintenance Expense>Health Insurance	(18.00)			(18.00)
75-883-00	Maintenance Expense>Other Benefits	0.00			0.00
75-885-00	Maintenance Expense>Flood	48,626.00			48,626.00
76-227-00	Utility Expense>Gas	11,101.00			11,101.00
76-228-00	Utility Expense>Electric	37,884.00			37,884.00
76-229-00	Utility Expense>Water/Sewer	3,130.00			3,130.00
80-101-00	Admin Expense>Provider Tax	925.00			925.00
80-147-00	Admin Expense>Sales & Use Taxes	0.00			0.00
80-162-00	Admin Expense>Insurance - General Liability & Other	8,655.00			8,655.00
80-163-00	Admin Expense>Insurance - EPLI	0.00			0.00
80-164-00	Admin Expense>Surety Bond	0.00			0.00
80-165-00	Admin Expense>Insurance - Property	19,988.00			19,988.00
80-167-00	Admin Expense>Insurance - Auto	0.00			0.00
80-183-00	Admin Expense>Supplies	264.00			264.00
80-184-00	Admin Expense>Minor Equip & Supplies	0.00			0.00
80-208-00	Admin Expense>Equip-Rental	749.00			749.00
80-209-00	Admin Expense>Postage	171.00			171.00
80-210-00	Admin Expense>Internet	215.00			215.00
80-230-00	Admin Expense>Data Processing	10,306.00			10,306.00
80-231-00	Admin Expense>Telephone	1,443.00			1,443.00
80-232-00	Admin Expense>Cable TV	440.00			440.00
80-233-00	Admin Expense>Seminars	38.00		350.00	388.00
			RJE - 1	350.00	
80-234-00	Admin Expense>Licenses	433.00			433.00
80-235-00	Admin Expense>Dues & Subscriptions	350.00		(350.00)	0.00
			RJE - 1	(350.00)	
80-236-00	Admin Expense>Travel	1,312.00			1,312.00
80-236-04	Admin Expense>Travel>Allowable	617.00			617.00
80-238-00	Admin Expense>Legal Fees	22,024.00			22,024.00
80-239-00	Admin Expense>Accounting Fees	23,231.00			23,231.00
80-240-00	Admin Expense>Professional Fees	10,020.00			10,020.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	9.00			9.00
80-243-00	Admin Expense>Late Fees	990.00			990.00
80-244-00	Admin Expense>Bank Fees	12,638.00			12,638.00
80-246-00	Admin Expense>Donations/Charity	0.00			0.00
80-247-00	Admin Expense>Corporate Tax	428.00			428.00
80-249-00	Admin Expense>Recruiting	1,782.00			1,782.00
80-250-00	Admin Expense>Marketing & Advertising	(179.00)			(179.00)
80-251-00	Admin Expense>Bad Debt	0.00			0.00
80-252-00	Admin Expense>Startup Costs	0.00			0.00
80-279-00	Admin Expense>Management Fee	0.00			0.00
80-700-00	Admin Expense>Contracted Service	4,857.00			4,857.00
80-811-80	Admin Expense>Director>Wages	0.00			0.00
80-812-80	Admin Expense>Assistant Director>Wages	57.00			57.00
80-839-80	Admin Expense>Admissions>Wages	(1,113.00)			(1,113.00)
80-840-80	Admin Expense>Business Office>Wages	0.00			0.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
80-880-00	Admin Expense>Payroll Taxes	10.00			10.00
80-881-00	Admin Expense>Workers Comp	579.00			579.00
80-882-00	Admin Expense>Health Insurance	29.00			29.00
80-883-00	Admin Expense>Other Benefits	0.00			0.00
80-885-00	Admin Expense>Flood	427,710.00			427,710.00
85-100-00	Employee Benefits Expense>Miscellaneous	281.00			281.00
85-148-00	401k	0.00			0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	0.00			0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	0.00			0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	0.00			0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00			0.00
85-245-00	Employee Benefits Expense>Background Checks	0.00			0.00
85-253-00	Uniforms	0.00			0.00
85-255-79	Employee Benefits Expense>Pension>Union	0.00			0.00
85-259-00	Employee Benefits Expense>Other Insurance	0.00			0.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00			0.00
85-881-00	Employee Benefits Expense>Workers Comp	66,628.00			66,628.00
85-882-00	Employee Benefits Expense>Health Insurance	(13,989.00)			(13,989.00)
85-884-00	Employee Benefits>Disability/Life Insurance	(3,321.00)			(3,321.00)
91-121-00	Property Expense>Rent	25,278.00			25,278.00
91-161-00	Property Expense>RE Taxes	97,107.00			97,107.00
91-165-00	Property Expense>Insurance - Property	0.00			0.00
91-240-00	Property Expense>Professional Fees	0.00			0.00
91-261-00	Property Expense>Personal Prop Taxes	2,185.00			2,185.00
92-000-00	Depreciation Expense	35,151.00			35,151.00
93-000-00	Amortization Expense	8,526.00			8,526.00
94-000-00	Interest Expense	11,155.00			11,155.00
98-999-99	Prior Period Adjustment	0.00			0.00
99-999-99	ASK MY ACCOUNTANT	43.00			43.00
Marcum 101	Dentist	0.00			0.00
Marcum 102	Cell Phone	0.00			0.00
Marcum 103	Union Training	0.00			0.00
Marcum 104	Background Checks	0.00			0.00
Marcum 105	Union Health & Welfare	0.00			0.00
Marcum 106	Overnight Pulse Oximetry Studies	0.00			0.00
Marcum 107	Accounting Fees	0.00			0.00
Marcum 108	Ambulance	0.00			0.00
Marcum 109	Leased Equipment	0.00			0.00
Marcum 110	Drug Administering Expense	0.00			0.00
Marcum 111	Employee Food	0.00			0.00
Marcum 112	Holiday Party	0.00			0.00
Marcum 113	Employee Relations	0.00			0.00
Marcum 114	Discriminatory Bonus	0.00			0.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Regal Care Management**
 Engagement: **Medicaid - RegalCare at Prospect, 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 : [4]	Other Administrative Salaries				
75-838-80	Maintenance Expense>Security Desk>Wages	(122.00)		0.00	(122.00)
80-812-80	Admin Expense>Assistant Director>Wages	57.00		0.00	57.00
Subtotal [4]	Other Administrative Salaries	(65.00)		0.00	(65.00)
Subgroup : [5A]	Head Dietitian				
70-833-80	Dietary Expense>Dietician>Wages	(139.00)		0.00	(139.00)
Subtotal [5A]	Head Dietitian	(139.00)		0.00	(139.00)
Subgroup : [5B]	Food Service Supervisor				
70-811-80	Dietary Expense>Director>Wages	571.00		0.00	571.00
Subtotal [5B]	Food Service Supervisor	571.00		0.00	571.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	(2,957.00)		0.00	(2,957.00)
70-832-80	Dietary Expense>Cook>Wages	(3,360.00)		0.00	(3,360.00)
Subtotal [5C]	Dietary Workers	(6,317.00)		0.00	(6,317.00)
Subgroup : [6B]	Other Housekeeping Workers				
72-831-80	Housekeeping Expense>Aide>Wages	(3,916.00)		0.00	(3,916.00)
Subtotal [6B]	Other Housekeeping Workers	(3,916.00)		0.00	(3,916.00)
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	629.00		0.00	629.00
Subtotal [7A]	Engineer or Chief of Maintenance	629.00		0.00	629.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	150.00		0.00	150.00
Subtotal [7B]	Other Maintenance Workers	150.00		0.00	150.00
Subgroup : [8B]	Other Laundry Workers				
73-831-80	Laundry Expense>Aide>Wages	(665.00)		0.00	(665.00)
Subtotal [8B]	Other Laundry Workers	(665.00)		0.00	(665.00)
Subgroup : [12A]	Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director>Wages	1,264.00		0.00	1,264.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	(368.00)		0.00	(368.00)
Subtotal [12A]	Director of Nurses/Assistant Director	896.00		0.00	896.00
Subgroup : [12B1]	RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	(9,341.00)		0.00	(9,341.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	(171.00)		0.00	(171.00)
Subtotal [12B1]	RNs - Direct Care	(9,512.00)		0.00	(9,512.00)
Subgroup : [12B2]	RNs - Administrative				
61-814-80	Nursing Admin Expense>Central Supply>Wages	(645.00)		0.00	(645.00)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	725.00		0.00	725.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	604.00		0.00	604.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	680.00		0.00	680.00
Subtotal [12B2]	RNs - Administrative	1,364.00		0.00	1,364.00
Subgroup : [12C1]	LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	(6,319.00)		0.00	(6,319.00)
Subtotal [12C1]	LPNs - Direct Care	(6,319.00)		0.00	(6,319.00)
Subgroup : [12D]	Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	(16,129.00)		0.00	(16,129.00)
Subtotal [12D]	Aides and Attendants	(16,129.00)		0.00	(16,129.00)
Subgroup : [12H]	Recreation Workers				
71-811-80	Activity Expense>Director>Wages	165.00		0.00	165.00
71-831-80	Activity Expense>Aide>Wages	(217.00)		0.00	(217.00)

Subtotal [12H]	Recreation Workers	<u>(52.00)</u>	<u>0.00</u>	<u>(52.00)</u>
Subgroup : [12M]	Social Workers/Case Management			
69-830-80	Social Services Expense>Assistant>Wages	420.00	0.00	420.00
Subtotal [12M]	Social Workers/Case Management	<u>420.00</u>	<u>0.00</u>	<u>420.00</u>
Subgroup : [12O]	Other			
61-818-80	Nursing Admin Expense>Medical Records>Wages	394.00	0.00	394.00
80-839-80	Admin Expense>Admissions>Wages	(1,113.00)	0.00	(1,113.00)
Subtotal [12O]	Other	<u>(719.00)</u>	<u>0.00</u>	<u>(719.00)</u>
Total [10-A]	Salaries and Wages	<u>(39,803.00)</u>	<u>0.00</u>	<u>(39,803.00)</u>
Group : [13-B]	Professional Fees			
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	1,088.00	0.00	1,088.00
Subtotal [3]	Pharmacist	<u>1,088.00</u>	<u>0.00</u>	<u>1,088.00</u>
Total [13-B]	Professional Fees	<u>1,088.00</u>	<u>0.00</u>	<u>1,088.00</u>
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
61-881-00	Nursing Admin Expense>Workers Comp	16,066.00	0.00	16,066.00
69-881-00	Social Services Expense>Workers Comp	(231.00)	0.00	(231.00)
70-881-00	Dietary Expense>Workers Comp	3,226.00	0.00	3,226.00
71-881-00	Activity Expense>Workers Comp	29.00	0.00	29.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	2,512.00	0.00	2,512.00
75-881-00	Maintenance Expense>Workers Comp	(360.00)	0.00	(360.00)
80-881-00	Admin Expense>Workers Comp	579.00	0.00	579.00
85-881-00	Employee Benefits Expense>Workers Comp	66,628.00	0.00	66,628.00
Subtotal [1A1]	Workmen's Compensation	<u>88,449.00</u>	<u>0.00</u>	<u>88,449.00</u>
Subgroup : [1A4]	Social Security (FICA)			
61-880-00	Nursing Admin Expense>Payroll Taxes	291.00	0.00	291.00
69-880-00	Social Services Expense>Payroll Taxes	(4.00)	0.00	(4.00)
70-880-00	Dietary Expense>Payroll Taxes	58.00	0.00	58.00
71-880-00	Activity Expense>Payroll Taxes	1.00	0.00	1.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	45.00	0.00	45.00
75-880-00	Maintenance Expense>Payroll Taxes	(7.00)	0.00	(7.00)
80-880-00	Admin Expense>Payroll Taxes	10.00	0.00	10.00
Subtotal [1A4]	Social Security (FICA)	<u>394.00</u>	<u>0.00</u>	<u>394.00</u>
Subgroup : [1A5]	Health Insurance			
61-882-00	Nursing Admin Expense>Health Insurance	794.00	0.00	794.00
69-882-00	Social Services Expense>Health Insurance	(11.00)	0.00	(11.00)
70-882-00	Dietary Expense>Health Insurance	159.00	0.00	159.00
71-882-00	Activity Expense>Health Insurance	1.00	0.00	1.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	124.00	0.00	124.00
75-882-00	Maintenance Expense>Health Insurance	(18.00)	0.00	(18.00)
80-882-00	Admin Expense>Health Insurance	29.00	0.00	29.00
85-882-00	Employee Benefits Expense>Health Insurance	(13,989.00)	0.00	(13,989.00)
Subtotal [1A5]	Health Insurance	<u>(12,911.00)</u>	<u>0.00</u>	<u>(12,911.00)</u>
Subgroup : [1A6]	Life Insurance			
85-884-00	Employee Benefits>Disability/Life Insurance	(3,321.00)	0.00	(3,321.00)
Subtotal [1A6]	Life Insurance	<u>(3,321.00)</u>	<u>0.00</u>	<u>(3,321.00)</u>
Subgroup : [1A9]	Other			
85-100-00	Employee Benefits Expense>Miscellaneous	281.00	0.00	281.00
Subtotal [1A9]	Other	<u>281.00</u>	<u>0.00</u>	<u>281.00</u>
Subgroup : [1D]	Accounting and Auditing			
80-239-00	Admin Expense>Accounting Fees	23,231.00	0.00	23,231.00
Subtotal [1D]	Accounting and Auditing	<u>23,231.00</u>	<u>0.00</u>	<u>23,231.00</u>
Subgroup : [1E]	Legal			
80-238-00	Admin Expense>Legal Fees	22,024.00	0.00	22,024.00
Subtotal [1E]	Legal	<u>22,024.00</u>	<u>0.00</u>	<u>22,024.00</u>
Subgroup : [1G]	Office Supplies			
80-183-00	Admin Expense>Supplies	264.00	0.00	264.00

80-208-00	Admin Expense>Equip-Rental	749.00	0.00	749.00
Subtotal [1G]	Office Supplies	1,013.00	0.00	1,013.00
Subgroup : [1H1]	Telephone and Telegraph			
80-231-00	Admin Expense>Telephone	1,443.00	0.00	1,443.00
Subtotal [1H1]	Telephone and Telegraph	1,443.00	0.00	1,443.00
Subgroup : [1J]	Corporation Business Taxes			
80-247-00	Admin Expense>Corporate Tax	428.00	0.00	428.00
Subtotal [1J]	Corporation Business Taxes	428.00	0.00	428.00
Subgroup : [1K3]	Resident Day User Fee			
80-101-00	Admin Expense>Provider Tax	925.00	0.00	925.00
Subtotal [1K3]	Resident Day User Fee	925.00	0.00	925.00
Total [15]	Expenditures Other than Salaries	121,956.00	0.00	121,956.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4]	Employee Travel			
80-236-00	Admin Expense>Travel	1,312.00	0.00	1,312.00
80-236-04	Admin Expense>Travel>Allowable	617.00	0.00	617.00
Subtotal [4]	Employee Travel	1,929.00	0.00	1,929.00
Subgroup : [5]	Education Expense			
80-233-00	Admin Expense>Seminars	38.00	350.00	388.00
			RJE - 1 350.00	
Subtotal [5]	Education Expense	38.00	350.00	388.00
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	1,782.00	0.00	1,782.00
Subtotal [M1]	Advertising Help Wanted	1,782.00	0.00	1,782.00
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	(179.00)	0.00	(179.00)
Subtotal [M3]	Advertising Other	(179.00)	0.00	(179.00)
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	171.00	0.00	171.00
Subtotal [M7]	Postage	171.00	0.00	171.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	350.00	(350.00)	0.00
			RJE - 1 (350.00)	
Subtotal [M8]	Dues and Membership Fees to Professional Ass	350.00	(350.00)	0.00
Subgroup : [M11]	Services Provided by Contract			
80-210-00	Admin Expense>Internet	215.00	0.00	215.00
80-230-00	Admin Expense>Data Processing	10,306.00	0.00	10,306.00
80-240-00	Admin Expense>Professional Fees	10,020.00	0.00	10,020.00
80-700-00	Admin Expense>Contracted Service	4,857.00	0.00	4,857.00
Subtotal [M11]	Services Provided by Contract	25,398.00	0.00	25,398.00
Subgroup : [M13]	Other			
80-234-00	Admin Expense>Licenses	433.00	0.00	433.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	9.00	0.00	9.00
80-243-00	Admin Expense>Late Fees	990.00	0.00	990.00
80-244-00	Admin Expense>Bank Fees	12,638.00	0.00	12,638.00
80-885-00	Admin Expense>Flood	427,710.00	0.00	427,710.00
99-999-99	ASK MY ACCOUNTANT	43.00	0.00	43.00
Subtotal [M13]	Other	441,823.00	0.00	441,823.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admi	471,312.00	0.00	471,312.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	(186.00)	0.00	(186.00)
70-178-00	Dietary Expense>Food	465.00	0.00	465.00
Subtotal [2A1]	Raw Food	279.00	0.00	279.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	162.00	0.00	162.00

Subtotal [2A2]	Non-Food Supplies	162.00	0.00	162.00
Total [18]	Dietary Basis for Allocation of Costs	441.00	0.00	441.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4B]	Purchased Services			
72-700-00	Housekeeping Expense>Contracted Service	12,985.00	0.00	12,985.00
Subtotal [4B]	Purchased Services	12,985.00	0.00	12,985.00
Subgroup : [4C]	Other			
72-183-00	Housekeeping Expense>Supplies	383.00	0.00	383.00
Subtotal [4C]	Other	383.00	0.00	383.00
Subgroup : [5A2]	Purchased from			
62-145-00	Pharmacy Expense>RX	(2,858.00)	0.00	(2,858.00)
Subtotal [5A2]	Purchased from	(2,858.00)	0.00	(2,858.00)
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	(14.00)	0.00	(14.00)
Subtotal [5B]	Medicine Cabinet Drugs	(14.00)	0.00	(14.00)
Subgroup : [5F]	X-Rays and related radiological			
64-225-00	Other Ancillary Expense>Radiology	35.00	0.00	35.00
Subtotal [5F]	X-Rays and related radiological	35.00	0.00	35.00
Subgroup : [5H]	Laboratory			
64-224-00	Other Ancillary Expense>Lab	(811.00)	0.00	(811.00)
Subtotal [5H]	Laboratory	(811.00)	0.00	(811.00)
Subgroup : [5I]	Recreation			
71-700-00	Activity Expense>Contracted Service	(60.00)	0.00	(60.00)
80-232-00	Admin Expense>Cable TV	440.00	0.00	440.00
Subtotal [5I]	Recreation	380.00	0.00	380.00
Subgroup : [5L]	Other			
60-183-00	Nursing Expense>Supplies	(145.00)	0.00	(145.00)
60-205-00	Nursing Expense>Sanitation & Incineration	60.00	0.00	60.00
60-206-00	Nursing Expense>Clinical Services	69.00	0.00	69.00
60-208-00	Nursing Expense>Equip-Rental	(1,510.00)	0.00	(1,510.00)
60-230-00	Nursing Expense>Data Processing	9,176.00	0.00	9,176.00
Subtotal [5L]	Other	7,650.00	0.00	7,650.00
Total [20]	Housekeeping and Resident Care Basis for Alloc	17,750.00	0.00	17,750.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
75-207-00	Maintenance Expense>Repairs & Maint	5,267.00	0.00	5,267.00
Subtotal [6A]	Repairs and Maintenance	5,267.00	0.00	5,267.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	11,101.00	0.00	11,101.00
Subtotal [6B]	Heat	11,101.00	0.00	11,101.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	37,884.00	0.00	37,884.00
Subtotal [6C]	Light & Power	37,884.00	0.00	37,884.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	3,130.00	0.00	3,130.00
Subtotal [6D]	Water	3,130.00	0.00	3,130.00
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	897.00	0.00	897.00
75-205-00	Maintenance Expense>Sanitation & Incineration	3,206.00	0.00	3,206.00
75-218-00	Maintenance Expense>Snow Removal	2,400.00	0.00	2,400.00
75-219-00	Maintenance Expense>Landscaping	4,000.00	0.00	4,000.00
75-220-00	Maintenance Expense>Fire Drill	742.00	0.00	742.00
75-700-00	Maintenance Expense>Contracted Service	14,319.00	0.00	14,319.00
75-885-00	Maintenance Expense>Flood	48,626.00	0.00	48,626.00
Subtotal [6F]	Other	74,190.00	0.00	74,190.00

Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	35,151.00	0.00	35,151.00
Subtotal [7D]	Movable Equipment	35,151.00	0.00	35,151.00
Subgroup : [8A]	Organization Expense			
93-000-00	Amortization Expense	8,526.00	0.00	8,526.00
Subtotal [8A]	Organization Expense	8,526.00	0.00	8,526.00
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	25,278.00	0.00	25,278.00
Subtotal [9]	Rental Payments	25,278.00	0.00	25,278.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	97,107.00	0.00	97,107.00
Subtotal [10B]	Real estate taxes paid by lessor	97,107.00	0.00	97,107.00
Subgroup : [10C]	Personal property taxes			
91-261-00	Property Expense>Personal Prop Taxes	2,185.00	0.00	2,185.00
Subtotal [10C]	Personal property taxes	2,185.00	0.00	2,185.00
Total [22]	Maintenance and Property	299,819.00	0.00	299,819.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	11,155.00	0.00	11,155.00
Subtotal [12D]	Other Interest Expense	11,155.00	0.00	11,155.00
Subgroup : [14A]	Insurance on Property			
80-165-00	Admin Expense>Insurance - Property	19,988.00	0.00	19,988.00
Subtotal [14A]	insurance on Property	19,988.00	0.00	19,988.00
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Liability & Othe	8,655.00	0.00	8,655.00
Subtotal [14C3]	Other	8,655.00	0.00	8,655.00
Total [27]	Interest and Insurance	39,798.00	0.00	39,798.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(8,015.00)	0.00	(8,015.00)
Subtotal [1A]	Medicaid Residents (CT only)	(8,015.00)	0.00	(8,015.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	31,251.00	0.00	31,251.00
Subtotal [3A]	Medicare Residents (All inclusive)	31,251.00	0.00	31,251.00
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>Sequester	(3,823.00)	0.00	(3,823.00)
Subtotal [3B]	Medicare room and board contractual allowance	(3,823.00)	0.00	(3,823.00)
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	7,697.00	0.00	7,697.00
40-109-00	Room & Board Revenue>Hospice	3,102.00	0.00	3,102.00
Subtotal [4A]	Private-pay residents and other	10,799.00	0.00	10,799.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	2,895.00	0.00	2,895.00
Subtotal [5A]	Prescription Drugs - Medicare	2,895.00	0.00	2,895.00
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	(2,895.00)	0.00	(2,895.00)
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allow	(2,895.00)	0.00	(2,895.00)
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	3,685.00	0.00	3,685.00
42-103-00	PT Revenue>Medicare B	(3,685.00)	0.00	(3,685.00)
Subtotal [7A]	Physical Therapy - Medicare	0.00	0.00	0.00
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	(3,685.00)	0.00	(3,685.00)
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowai	(3,685.00)	0.00	(3,685.00)

Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	2,626.00	0.00	2,626.00
44-103-00	ST Revenue>Medicare B	(2,626.00)	0.00	(2,626.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	(1,602.00)	0.00	(1,602.00)
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowan-	<u>(1,602.00)</u>	<u>0.00</u>	<u>(1,602.00)</u>
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	3,147.00	0.00	3,147.00
43-103-00	OT Revenue>Medicare B	(3,132.00)	0.00	(3,132.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>15.00</u>	<u>0.00</u>	<u>15.00</u>
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	(3,147.00)	0.00	(3,147.00)
Subtotal [9B]	Occupational Therapy - Medicare Contractual All	<u>(3,147.00)</u>	<u>0.00</u>	<u>(3,147.00)</u>
Subgroup : [10A]	Other - Medicare			
47-103-00	Other Ancillary Rev>Medicare B	(5,281.00)	0.00	(5,281.00)
Subtotal [10A]	Other - Medicare	<u>(5,281.00)</u>	<u>0.00</u>	<u>(5,281.00)</u>
Subgroup : [10B]	Other - Non-medicare			
47-111-00	Other Ancillary Rev>Medicaid	(514.00)	0.00	(514.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	514.00	0.00	514.00
52-105-00	Revenue Adjustments>HMO	44.00	0.00	44.00
52-109-00	Revenue Adjustments>Hospice	(102.00)	0.00	(102.00)
52-111-00	Revenue Adjustments>Medicaid	129,038.00	0.00	129,038.00
Subtotal [10B]	Other - Non-medicare	<u>128,980.00</u>	<u>0.00</u>	<u>128,980.00</u>
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	214.00	0.00	214.00
Subtotal [15]	Interest Income	<u>214.00</u>	<u>0.00</u>	<u>214.00</u>
Subgroup : [18]	Other Revenue			
51-100-01	Other Rev>Insurance Proceeds	(25,000.00)	0.00	(25,000.00)
Subtotal [18]	Other Revenue	<u>(25,000.00)</u>	<u>0.00</u>	<u>(25,000.00)</u>
Total [30]	Statement of Revenue	<u>120,706.00</u>	<u>0.00</u>	<u>120,706.00</u>
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-014-00	Cash>Petty Cash Facility	382.00	0.00	382.00
10-015-00	Cash>Petty Cash PNA	450.00	0.00	450.00
10-060-89	Cash>Resident Trust>Prospect	6,915.00	0.00	6,915.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
Subtotal [A1]	Cash	<u>12,747.00</u>	<u>0.00</u>	<u>12,747.00</u>
Subgroup : [A2]	Resident A/R			
11-100-00	Accounts Receivable>Miscellaneous	185,000.00	0.00	185,000.00
11-102-00	Accounts Receivable>Medicare A	6,335.00	0.00	6,335.00
11-104-00	Accounts Receivable>Private	16,340.00	0.00	16,340.00
11-105-00	Accounts Receivable>HMO	900.00	0.00	900.00
11-109-00	Accounts Receivable>Hospice	(2,879.00)	0.00	(2,879.00)
11-111-00	Accounts Receivable>Medicaid	14,641.00	0.00	14,641.00
11-112-00	Accounts Receivable>Income	12,465.00	0.00	12,465.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(48,241.00)	0.00	(48,241.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	823.00	0.00	823.00
11-123-00	Accounts Receivable>Ancillary	4,044.00	0.00	4,044.00
Subtotal [A2]	Resident A/R	<u>189,428.00</u>	<u>0.00</u>	<u>189,428.00</u>
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	1,602.00	0.00	1,602.00
12-124-00	Prepaid Expenses>Insurance	11,790.00	0.00	11,790.00
12-126-00	Prepaid Expenses>Taxes	1,629.00	0.00	1,629.00
Subtotal [A5]	Prepaid Expenses	<u>15,021.00</u>	<u>0.00</u>	<u>15,021.00</u>
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	99,669.00	0.00	99,669.00
15-131-00	Accum Depn>Leasehold Improvements	(25,762.00)	0.00	(25,762.00)

Subtotal [B4]	Leasehold Improvements	73,907.00	0.00	73,907.00
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	38,729.00	0.00	38,729.00
14-133-00	Fixed Assets>Medical Equipment	570.00	0.00	570.00
14-134-00	Fixed Assets>Computer Hardware	36,268.00	0.00	36,268.00
14-135-00	Fixed Assets>Computer Software	7,229.00	0.00	7,229.00
14-137-01	Fixed Asset>Capital Lease>Copier	18,150.00	0.00	18,150.00
14-305-00	Fixed Assets>Sales Use Tax	704.00	0.00	704.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(14,157.00)	0.00	(14,157.00)
15-133-00	Accum Depn>Medical Equipment	(143.00)	0.00	(143.00)
15-134-00	Accum Depn>Computer Hardware	(16,519.00)	0.00	(16,519.00)
15-135-00	Accum Depn>Computer Software	(3,044.00)	0.00	(3,044.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(17,552.00)	0.00	(17,552.00)
15-305-00	Accum Depn>Sales Use Tax	(201.00)	0.00	(201.00)
Subtotal [B6]	Movable Equipment	50,034.00	0.00	50,034.00
Subgroup : [D1]	Deferred Deposits			
13-128-00	Due From>Vendor Security Deposits	11,030.00	0.00	11,030.00
Subtotal [D1]	Deferred Deposits	11,030.00	0.00	11,030.00
Subgroup : [D3]	Organization Expense			
17-000-00	Deferred Financing Costs	42,628.00	0.00	42,628.00
19-265-00	Accumulated Amortization>Deferred Financing Cost	(21,314.00)	0.00	(21,314.00)
Subtotal [D3]	Organization Expense	21,314.00	0.00	21,314.00
Subgroup : [D4]	Goodwill			
16-000-00	Goodwill	488,460.00	0.00	488,460.00
Subtotal [D4]	Goodwill	488,460.00	0.00	488,460.00
Subgroup : [D6]	Loans to Owners or Related Parties			
27-000-87	Due To/(From)>Torrington	92,592.00	0.00	92,592.00
27-000-88	Due To/(From)>New Haven	131,027.00	0.00	131,027.00
27-152-00	Due To/(From)>Employee	896.00	0.00	896.00
27-317-00	Due To/(From)>Fairview Management	643.00	0.00	643.00
Subtotal [D6]	Loans to Owners or Related Parties	225,158.00	0.00	225,158.00
Subgroup : [D7]	Other Assets			
13-127-00	Due From>Old Owner	28,496.00	0.00	28,496.00
27-172-00	Due To/(From)>Vendor	3,417.00	0.00	3,417.00
28-127-00	Due To>Old Owner	841.00	0.00	841.00
Subtotal [D7]	Other Assets	32,754.00	0.00	32,754.00
Total [31-32]	Assets	1,119,853.00	0.00	1,119,853.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade A/P			
20-000-00	Accounts Payable	(488,719.00)	0.00	(488,719.00)
21-149-00	Other Current Payables>Misc. PR Deduction	30.00	0.00	30.00
21-350-00	Other Current Payables>Resident Funds	(6,915.00)	0.00	(6,915.00)
21-351-00	Other Current Payables>Deceased Resident Funds	256.00	0.00	256.00
Subtotal [A1]	Trade A/P	(495,348.00)	0.00	(495,348.00)
Subgroup : [A7]	Medicare Final Settlement Payable			
27-102-00	Due To/(From)>Medicare A	(6,571.00)	0.00	(6,571.00)
Subtotal [A7]	Medicare Final Settlement Payable	(6,571.00)	0.00	(6,571.00)
Subgroup : [A12]	Other Current Liabilities			
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(5,328.00)	0.00	(5,328.00)
24-162-00	Accrued Expenses>Insurance - General Liability & C	15.00	0.00	15.00
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	(2,356.00)	0.00	(2,356.00)
24-285-00	Accrued Expenses>Year End Adjustments	(8.00)	0.00	(8.00)
24-882-00	Accrued Expenses>Health Insurance	(53,622.00)	0.00	(53,622.00)
Subtotal [A12]	Other Current Liabilities	(61,299.00)	0.00	(61,299.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-000-90	Due To/(From)>West Haven	(4,584.00)	0.00	(4,584.00)
27-000-91	Due To/(From)>Waterbury	(57,808.00)	0.00	(57,808.00)
27-000-92	Due To/(From)>Management	(106,975.00)	0.00	(106,975.00)
27-000-93	Due To/(From)>Holdings	(2,330,590.00)	0.00	(2,330,590.00)
27-315-00	Due To/(From)>Southport	(18.00)	0.00	(18.00)

27-316-00	Due To/(From)>Greenwich	(22.00)	0.00	(22.00)
Subtotal [B3]	Loans from Owners or Related Parties	(2,499,997.00)	0.00	(2,499,997.00)
Subgroup : [B4]	Other Long-Term Liabilities			
27-105-00	Due To/(From)>HMO	(8,454.00)	0.00	(8,454.00)
27-111-00	Due To/(From)>Medicaid	(308,189.00)	0.00	(308,189.00)
27-112-00	Due To/(From)>Income	(12,836.00)	0.00	(12,836.00)
27-174-00	Due To/(From)>Other L&E	(2,682.00)	0.00	(2,682.00)
Subtotal [B4]	Other Long-Term Liabilities	(332,161.00)	0.00	(332,161.00)
Total [33-34]	Liabilities	(3,395,376.00)	0.00	(3,395,376.00)
Group : [35]	Equity			
Subgroup : [B1]	Owner's Capital			
31-000-86	Partner's Equity>All Partners>Capital Draws	2,509.00	0.00	2,509.00
Subtotal [B1]	Owner's Capital	2,509.00	0.00	2,509.00
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	1,239,947.00	0.00	1,239,947.00
Subtotal [B5]	Cumulated Earnings	1,239,947.00	0.00	1,239,947.00
Total [35]	Equity	1,242,456.00	0.00	1,242,456.00
	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 Prospect, LLC**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass education expense to correct line of cost report				
80-233-00	Admin Expense>Seminars	A.03	350.00	
80-235-00	Admin Expense>Dues & Subscriptions			350.00
Total			<u>350.00</u>	<u>350.00</u>
Total Reclassifying Journal Entries			<u>350.00</u>	<u>350.00</u>
Total All Journal Entries			<u>350.00</u>	<u>350.00</u>



Provider Name: RegalCare at Prospect, LLC
 Provider Number: 000010918
 Period Ended: 9/30/18

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: