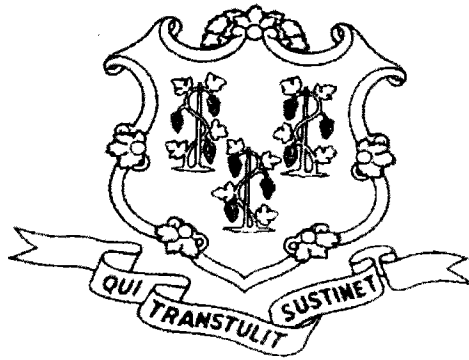


# State of Connecticut



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

Name of Facility (as licensed) RegalCare at West Haven, LLC	
Address (No. & Street, City, State, Zip Code) 310 Terrace Avenue, West Haven, CT 06516	
Type of Facility <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 2355	RHNS	(Specify)	Medicare Provider 07-5201
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Medicaid Provider Numbers:	CCNH 000010926	RHNS	ICF-IID
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**For Department Use Only**

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

## Table of Contents

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

**General Information**

Name of Facility (as licensed) RegalCare at West Haven, LLC	License No. 2355	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 West Haven, LLC [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility RegalCare at West Haven, LLC	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 310 Terrace Avenue, West Haven, CT 06516				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/20/2018		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-932-2247		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) RegalCare at West Haven, LLC		Address (No. & Street, City, State, Zip) 310 Terrace Avenue, West Haven, CT 06516		
License Numbers:	CCNH 2355	RHNS (Specify)	Medicare Provider No. 07-5201	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If "Yes," explain fully.
N/A				
<b>Administrator</b>				
Name of Administrator Paul Bishins		Nursing Home Administrator's License No.:	001989	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2018	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	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2018	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



**General Information and Questionnaire**  
**Related Parties\***

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2018	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

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
RegalCare OP Holding Company, LLC	5 Barlow Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Line of Credit Interest	Pg 27 / Line 12D	50,375	50,375
RegalCare Rehab	26 Firemens Memorial Drive, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Pg 13 / Line B5a	290,938	290,938
RegalCare Rehab	26 Firemens Memorial Drive, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Pg 13 / Line B9a	97,283	97,283
RegalCare Rehab	26 Firemens Memorial Drive, Suite 295 Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Pg 13 / Line B10a	265,369	265,369
		<input type="radio"/>	<input checked="" type="radio"/>	Workers Comp	Pg 15 / Line 1a1	192,999	192,999
		<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg 15 / Line 1a5	841,914	841,914
		<input type="radio"/>	<input checked="" type="radio"/>	Property Insurance	Pg 27 / Line 14a	5,876	5,876
		<input type="radio"/>	<input checked="" type="radio"/>	Liability Insurance	Pg 27 / Line 14c3	55,401	55,401

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2018	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 (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

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		License No.		Report for Year Ended		Page of	
RegalCare at West Haven, LLC		2355		9/30/2018		6   37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
N/A	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
							<b>Total ***</b>

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

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

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6c.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility RegalCare at West Haven, LLC	License No. 2355	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, 8th Floor, New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1 Advisory Services, Cost Report Preparation	\$ 16,688
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 16,688

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 LeClaire Ryan 2 Murtha Cullina 3 Robinson & Cole 4 CNH Finance 5 See Attached	Telephone Number 804-783-2003 860-240-6000 203-462-7500 203-742-3057 Various
---	---

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

- 1 PO Box 780054, Philadelphia, PA 19178  
2 185 Asylum Street, Hartford, CT 06103  
3 280 Trumbull Street, Hartford, CT 06103  
4 2 Greenwich Plaza, Greenwich, CT 06830  
5 Various

Services Provided by This Firm (*describe fully*)

1 Settlement Discussions (\$5,075 Disallowed on Pg 28)	\$ 10,150
2 Licensing / General Healthcare Regulatory (Disallowed \$2,078 on Pg 28)	\$ 2,833
3 General Legal Services / Terminations / Settlements (Disallowed \$13 on Pg 208)	\$ 3,259
4 Line of Credit Financing (Disallowed on Pg 28)	\$ 8,098
5 Various (Disallowed \$6,663 on Pg 28)	\$ 13,375
	Charge for Services Provided
	\$ 37,715

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

- Yes     No    Page 15, Line 1e

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2018	Page 7a	of 37
<b>Legal Services Information</b>					
Name of Legal Firm or Independent Attorney			Telephone Number		
1	Schneider Law Firm		203-874-0030		
2	American Arbitration Association		215-732-5002		
3	Yifat Schnur Esquire LLC		347-268-5347		
4	Donahue, Durham & Noonan, P.C.		203-458-9168		
5	Treasurer State of CT		860-702-3000		
6	State Marshall		203-574-3976		
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )					
1	112 Broad Street, Milford, CT 06460				
2	230 S Broad St Fl 12, Philadelphia, PA 19178				
3	22 Prescott St, Edison, NJ 08817				
4	741 Boston Post Rd, Guilford, CT 06437				
5	55 Elm St Ste 3, Hartford, CT 06106				
6	8 Congress Ave, Waterbury, CT 06708				
Services Provided by This Firm ( <i>describe fully</i> )					
1	Legal Assistance with Settlements (Disallowed \$3,988 on Pg 28)			\$	7,977
2	Initial Administrative Fees			\$	50
3	Employee Settlements / District of CT matters (Disallowed \$148 on Pg 28)			\$	2,821
4	Court Case with NEHC(Disallowed on Pg 28)			\$	1,402
5	Conservatorship (Disallowed on Pg 28)			\$	900
6	Conservatorship (Disallowed on Pg 28)			\$	225
				Charge for Services Provided	
				\$	13,375

**Schedule of Resident Statistics**

Name of Facility	License No.	Report for Year Ended						Page	of				
		9/30/2018		7/1 Thru 9/30		8				37			
RegalCare at West Haven, LLC	2355	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30						
						CCNH	RHNS	Total	CCNH	RHNS	Total	(Specify)	(Specify)
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period		98	98			98		98	98		98		
B. On last day of THIS report period		98	98			98		98	98		98		
2. Number of Residents													
A. As of midnight of PREVIOUS report period		92	92			92		94	94		94		
B. As of midnight of THIS report period		96	96			94		96	96		96		
3. Total Number of Days Care Provided During Period													
A. Medicare		4,987	4,987			3,776		1,211	1,211		1,211		
B. Medicaid (Conn.)		26,456	26,456			19,632		6,824	6,824		6,824		
C. Medicaid (other states)													
D. Private Pay		192	192			160		32	32		32		
E. State SSI for RCH													
F. Other (Specify) HMO & Private Insurance		1,123	1,123			630		493	493		493		
G. Total Care Days During Period (3A thru F)		32,758	32,758			24,198		8,560	8,560		8,560		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days		47	47					47	47		47		
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>		32,805	32,805			24,198		8,607	8,607		8,607		

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

CSP-9 Rev. 9/2002

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	13		75		8				
Per Diem Rate									
a. One bed rm.	Various		247.01		422.00				
b. Two bed rms.	Various		247.01		380.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,285	3,285		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	140	140		
2. Restorative Treatments	1,258	1,258		
C. Other	12,580	12,580		
D. Total Physical Therapy Treatments	17,263	17,263		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,293	1,293		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	33	33		
2. Restorative Treatments	302	302		
C. Other	1,200	1,200		
D. Total Speech Therapy Treatments	2,828	2,828		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,388	2,388		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	135	135		
2. Restorative Treatments	1,215	1,215		
C. Other	12,600	12,600		
D. Total Occupational Therapy Treatments	16,338	16,338		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at West Haven, LLC	2355	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	104,297	1,767				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	144,385	8,153				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	55,707	2,012				
c. Dietary Workers	381,345	19,673				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	287,650	14,424				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	57,763	2,085				
b. Other Maintenance Workers	31,434	1,779				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	87,684	3,897				
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	215,126	4,164				
b. RN						
1. Direct Care	397,086	9,599				
2. Administrative**	398,333	15,955				
c. LPN						
1. Direct Care	953,121	29,120				
2. Administrative**						
d. Aides and Attendants	1,569,015	67,449				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	99,877	4,626				
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	45,617	1,559				
n. Marketing	35,254	2,005				
o. Other (Specify)						
See Attached Schedule	179,540	7,249				
A-13. Total Salary Expenditures	5,043,234	195,516				

\* 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
	-					
Clinical Services	\$ 14,909	1,200				
Medical Records	29,758	1,986				
Admissions	134,873	4,063				
<b>Total</b>	<b>\$ 179,540</b>	<b>7,249</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Animal Assisted Therapy Services	\$ 625	5				
Eye Injection and Examination	160	No Hours				
IV Insertion Nurse	40,265	238				
Pacemaker Evaluation	150	No Hours				
Neurological Specialists	1,902	No Hours				
Respiratory Therapist	460	8				
<b>Total</b>	<b>\$ 43,562</b>	<b>251</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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 West Haven, LLC		2355		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)							
<b>Section I - Operators/Owners</b>									
Corinne Dibacco	71,515		Non Discrim	Nursing Administrator	518	A12b2	RegalCare at New Haven	519	71,606
							RegalCare at Torrington	518	71,515
							RegalCare at Waterbury	524	72,361
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

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

Name of Facility (as licensed) RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2018	Page		of			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Paul Bishins	104,297		Non Discrim	Administrator	1,767	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

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

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

CSP-13 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of		
RegalCare at West Haven, LLC	2355	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	6,118	218				
3. Pharmacist	10,631	Monthly Fee				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	290,938	4,316				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,000	144				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	97,283	707				
b. Other						
10. Occupational Therapist						
a. Resident Care	265,369	4,085				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	43,072	631				
2. Administrative***						
b. LPN						
1. Direct Care	78,237	1,853				
2. Administrative***						
c. Aides	940	40				
d. Other						
12. Other (Specify) See Attached Schedule	43,562	251				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>872,150</b>	<b>12,245</b>				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at West Haven, LLC		2355	9/30/2018		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
LTC Management 174 Scott Road, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts, 160 Airport Drive, Lakewood, NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regal Care Rehab, 26 Firemans Memorial Drive, Suite 205 Pomona, NY 10970	Physical, Occupational, and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Anuruddha Walaliyadda MD.CMD 12 Cooke Road, Wallington, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing 3303 Main Street Stratford, CT 06614	RN, LPN & CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network,LLC 405 Park Avenue New York, NY 10022	RN, LPN & CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Towne Staffing 1413 38th St Brooklyn, NY 11218	CNAs/LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare, PO Box 7445, Jamesburg, NJ 08831	LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Technical Gas Products, Inc. 101 North Plains Industrial Road, 1B Suite 1 Wallingford, CT 06492	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MedWiz Solutions, LLC 167 Route 304 Bardonia, NY 10954	IV Insertion Nurse	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Animal Assisted Therapy Service, Inc., 74 S. Broad Street, Meriden, CT 06450	Canine Therapeutic Visits	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Mobile Care Solutions, 67 Holly Hill Ln Ste 102, Greenwich, CT 06830	Pacemaker Evaluation	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Neurological Specialists	Injections	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Connecticut Retina Consultants, 111 East Ave Ste 335, Norwalk, CT 06851	Injections / Eye Exams / Radiology	<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"/>			
		<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 West Haven, LLC	2355	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 192,999	192,999		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 462,277	462,277		
5. Health Insurance	\$ 841,914	841,914		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 256,842	256,842		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 35,884	35,884		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 18,667	18,667		
d. Accounting and Auditing	\$ 16,688	16,688		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 37,715	37,715		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 15,020	15,020		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,127	11,127		
2. Cellular Phones	\$ 1,484	1,484		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 404	404		
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	\$ 574,729	574,729		
<b>Subtotal</b>	\$ 2,465,750	2,465,750		

\* 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 West Haven, LLC  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	0		
Union Training Fund	\$ 32,341		
Training & Education	1,128		
Background Checks	2,415		
<b>Total</b>	<b>\$ 35,884</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	2,465,750	2,465,750		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 1,375	1,375		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 10,141	10,141		
5. Education Expenses Related to Seminars and Conventions	\$ 2,292	2,292		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 3,598	3,598		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 11,865	11,865		
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	\$ 1,919	1,919		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 9	9		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 224	224		
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> )	\$ 249,225	249,225		
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 138,022	138,022		
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 2,884,420</b>	<b>2,884,420</b>		

\* 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		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Marketing & Advertising	\$ 11,865		
<b>Total Other Advertising</b>	<b>\$ 11,865</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
ACHE Dues	9		
<b>Total Dues</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
User Fees	\$ 100		
Licenses	1,705		
Fines, Penalties & Settlements	23,826		
Late Fees	11,575		
Bank Fees	44,700		
Employee Food	1,474		
Employee Relations	1,392		
Discriminatory Bonus	29,250		
AAA Nurse Settlement	24,000		
<b>Total Other Administrative and General</b>	<b>\$ 138,022</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	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.

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

CSP-18 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 224,810	224,810		
2. Non-Food Supplies	\$ 17,001	17,001		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) _____	\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 241,811</b>	<b>241,811</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                    If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC		2355	9/30/2018	19	37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	\$	22,596	22,596		
c. Other ( <i>Specify</i> ) Laundry Supplies	\$	4,539	4,539		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	27,135	27,135		
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 West Haven, LLC		2355	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. \$				
C. Other ( <i>Specify</i> ) Housekeeping Supplies			\$ 20,265	20,265		
4D. <b>Total Housekeeping Expenditures</b> (4a + b + c)			\$ 20,265	20,265		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from MedWiz	\$	210,886	210,886		
b.	Medicine Cabinet Drugs	\$	15,454	15,454		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	5,544	5,544		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	8,656	8,656		
f.	X-rays and Related Radiological Procedures***	\$	12,599	12,599		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	25,904	25,904		
i.	Recreation	\$	13,819	13,819		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	176,857	176,857		
5M. <b>Total Resident Care Expenditures</b> (5a - 5j)			\$ 469,719	469,719		

\* 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		
Supplies	\$ 123,492		
Sanitation & Incineration	657		
Equipment Rental	41,856		
Data Processing	10,852		
<b>Total Other Resident Care</b>	<b>\$ 176,857</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2018	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No					
On-Time IT Solutions, Inc.	407b Monroe, NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	IT	14,549			16 m11
Caretech Group	1123 McDonald Ave, Brooklyn, NY 11230 PO Box 630 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	Purchasing Company	24,000			16 m11
All American Waste	298 Third Ave Fl 2, West Haven, CT 06516	<input type="radio"/>	<input checked="" type="radio"/>	Garbage Landscaping / Snow Removal	24,563			22 6f
Calixto Landscaping	100 Turnpike Drive, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	21,958			22 6f
Unitex	7 Randolph Road, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Fiscal Services	18,751			19 3b
LTC Consulting Services		<input type="radio"/>	<input checked="" type="radio"/>		105,600			16 m11
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
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		<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 West Haven, LLC	2355	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
<b>6. Maintenance &amp; Operation of Plant</b>						
a. Repairs & Maintenance	\$ 17,312	17,312				
b. Heat	\$ 37,330	37,330				
c. Light & Power	\$ 65,147	65,147				
d. Water	\$ 37,074	37,074				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 102,344	102,344				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 259,207	259,207				
<b>7. Depreciation (<i>complete schedule page 23*</i>)</b>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 24,921	24,921				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 24,921	24,921				
<b>8. Amortization (<i>Complete att. Schedule Page 24*</i>)</b>						
a. Organization Expense	\$ 6,963	6,963				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 6,233	6,233				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 13,196	13,196				
<b>9. Rental payments on leased real property less real estate taxes included in item 10b</b>	\$ 218,072	218,072				
<b>10. Property Taxes</b>						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 86,685	86,685				
c. Personal property taxes	\$ 2,233	2,233				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 345,107	345,107				

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	0		
Supplies	\$ 11,196		
Sanitation & Incineration	26,257		
Extermination	1,186		
Snow Removal	13,305		
Landscaping	14,723		
Fire Drill	5,046		
Contracted Services	30,631		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 102,344</b>	<b>\$ -</b>	<b>\$ -</b>



RegalCare at West Haven, LLC  
9/30/2018

**Schedule of Land Improvements Acquired during this report period**

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
6/1/2018	Amex CC-PC Richard & Son-Tvs	\$ 571	5	\$ 114
8/1/2018	Glenn Goulet-PC Richard & Son-AC Units	542	10	54
2/1/2018	US Direct Distributors-mattresses	945	10	95
5/1/2018	Allstate Medical - mattresses	629	10	63
7/1/2018	Copiers	23,307	3	7,769
9/1/2018	Copiers	(389)	3	(130)
<b>Total additions for Movable Equipment</b>		<b>\$ 25,605</b>		<b>\$ 7,965 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/1/2018	Tull Brothers, Inc Kitchen Door	\$ 1,088	10	\$ 109
3/1/2018	Tyco SimplexGrinnell-PVC conduit	8,663	7	1,238
4/1/2018	The Sherwin Williams-paint job for kitchen and resident rooms	553	7	79
6/1/2018	Connecticut Fire Protection-replace dry heads in walk in coolers and relocate	930	10	93
7/1/2018	H&E Enterprize	1,450	7	207
7/1/2018	American Rooter-water jet outlet	1,170	10	117
9/1/2018	American Rooter-water jet outlet	927	10	93
<b>Total additions for Leasehold Improvement</b>		<b>\$ 14,781</b>		<b>\$ 1,936 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*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			
		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
<b>A. Organization Expense</b>								
1. Deferred Financing Costs		5 Years	34,818	10,444	S/L		6,963	
2.								
3.								
A-4. Subtotal								6,963
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period	Var	Various	69,682	6,685	S/L	Var	4,297	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	Var	Various	14,781		S/L	Var	1,936	
C-4. Subtotal								6,233
<b>D. Total Amortization</b>								13,196

\* 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 West Haven, LLC  
FIXED ASSET / DEPRECIATION SCHEDULE**

G/L Account	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>										
Leasehold Imp.	Sign Replacement	4/1/2016	S/L	10	1,383	138	276	138	414	969
Leasehold Imp.	Flooring, Grout, baseboard, telephone cord	4/1/2016	S/L	15	669	45	90	45	135	534
Leasehold Imp.	Paint materials	5/1/2016	S/L	15	556	37	74	37	111	445
Leasehold Imp.	Room renovation materials	5/1/2016	S/L	15	529	35	70	35	105	424
Leasehold Imp.	Wiring for service feeders	8/1/2016	S/L	20	4,786	239	478	239	717	4,069
Leasehold Imp.	Tile Flooring	8/1/2016	S/L	20	37,879	1,894	3,788	1,894	5,682	32,197
<b>TOTAL LEASEHOLD IMPROVEMENTS 16</b>					<b>45,802</b>	<b>2,388</b>	<b>4,776</b>	<b>2,388</b>	<b>7,164</b>	<b>38,638</b>
Leasehold Imp.	Glass Door	11/1/2016	S/L	10	4,705	471	471	471	942	3,763
Leasehold Imp.	Carpeting	2/1/2017	S/L	5	1,656	331	331	331	662	994
Leasehold Imp.	New Door & Lock Set	4/1/2017	S/L	10	1,229	123	123	123	246	983
Leasehold Imp.	Glass Door	6/1/2017	S/L	10	3,380	338	338	338	676	2,704
Leasehold Imp.	Boiler Room Repair	6/1/2017	S/L	20	1,455	73	73	73	146	1,309
Leasehold Imp.	Replace Concrete Ramp	7/1/2017	S/L	20	10,000	500	500	500	1,000	9,000
Leasehold Imp.	Boiler Room Repair	8/1/2017	S/L	20	1,455	73	73	73	146	1,309
<b>TOTAL LEASEHOLD IMPROVEMENTS 2017</b>					<b>23,880</b>	<b>1,909</b>	<b>1,909</b>	<b>1,909</b>	<b>3,818</b>	<b>20,062</b>
Leasehold Imp.	Tull Brothers, Inc Kitchen Door	1/1/2018	S/L	10	1,088	-	-	109	109	979
Leasehold Imp.	Tyco SimplexGrinnell-PVC conduit	3/1/2018	S/L	7	8,663	-	-	1,238	1,238	7,425
Leasehold Imp.	The Sherwin Williams-paint job for kitchen and resident rooms	4/1/2018	S/L	7	553	-	-	79	79	474
Leasehold Imp.	Connecticut Fire Protection-replace dry heads in walk in coolers and relc	6/1/2018	S/L	10	930	-	-	93	93	837
Leasehold Imp.	H&E Enterprize	7/1/2018	S/L	7	1,450	-	-	207	207	1,243
Leasehold Imp.	American Rooter-water jet outlet	7/1/2018	S/L	10	1,170	-	-	117	117	1,053
Leasehold Imp.	American Rooter-water jet outlet	9/1/2018	S/L	10	927	-	-	93	93	834
<b>TOTAL LEASEHOLD IMPROVEMENTS 2018</b>					<b>14,781</b>	<b>-</b>	<b>-</b>	<b>1,936</b>	<b>1,936</b>	<b>12,845</b>
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>84,463</b>	<b>4,297</b>	<b>6,685</b>	<b>6,233</b>	<b>12,918</b>	<b>71,545</b>
<b>MOVABLE EQUIPMENT</b>										
FF&E	ID Card Printer	4/1/2016	S/L	5	1,244	249	498	249	747	497
FF&E	Commercial conveyor toasting system	4/1/2016	S/L	10	619	62	124	62	186	433
FF&E	Platic warmer	8/1/2016	S/L	10	1,982	198	396	198	594	1,388
FF&E	Ice Machine Cuber	9/1/2016	S/L	10	2,096	210	420	210	630	1,466
Medical Equipment	Patient lifter / 660lb lifter scale	7/1/2016	S/L	10	2,749	275	550	275	825	1,924
Computer Hardware	Sonicwall Network Sec. 8 computers, server, 3 Printers	3/1/2016	S/L	5	11,633	2,327	4,654	2,327	6,981	4,652
Computer Hardware	5 Lenovo Computer	4/1/2016	S/L	5	2,707	541	1,082	541	1,623	1,084
Computer Hardware	Eithernet swith, Server backup & Project Management	5/1/2016	S/L	5	10,302	2,060	4,120	2,060	6,180	4,122
Computer Hardware	Apple Macbook Pro	9/1/2016	S/L	3	1,577	526	1,052	525	1,577	-
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 (5)	4/1/2016	S/L	3	1,095	365	730	365	1,095	-
Computer Software	Sonicwall anti/virus	4/1/2016	S/L	3	589	196	392	196	588	1
Capital Lease	E-Copiers (Total = 6)	3/1/2016	S/L	3	16,850	5,617	11,234	5,616	16,850	-
<b>TOTAL MOVABLE EQUIPMENT 2016</b>					<b>56,072</b>	<b>13,385</b>	<b>26,770</b>	<b>13,383</b>	<b>40,153</b>	<b>15,919</b>
FF&E	Mai Table	2/1/2017	S/L	15	3,599	240	240	240	480	3,119
Medical Equipment	Hi-Low Motor & Electric Bed Grid	1/1/2017	S/L	12	2,291	191	191	191	382	1,909
Medical Equipment	Alert Hand Tag Tester	3/1/2017	S/L	5	559	112	112	112	224	335
Medical Equipment	Mattress	6/1/2017	S/L	10	808	81	81	81	162	646
Medical Equipment	Alert Hand Tag Tester	8/1/2017	S/L	5	1,371	274	274	274	548	823
Computer Hardware	Chromebook, Notebook, Laptop, HP Processor, Printer, Desktop	6/1/2017	S/L	5	7,515	1503	1,503	1,503	3,006	4,509
Computer Software	Gateway Security Bundle	3/1/2017	S/L	3	1,000	333	333	333	666	334
Computer Software	Gateway Security Bundle	4/1/2017	S/L	3	1,000	333	333	333	666	334
Computer Software	Gateway Security Bundle	5/1/2017	S/L	3	1,000	333	333	333	666	334
Sales Use Tax	E-Copiers (Total = 6)-Sales Use Tax	9/30/2017	S/L	3	329	110	110	110	220	109
Sales Use Tax	Gateway Security Bundle-Sales Use Tax	4/30/2017	S/L	3	190	63	63	63	126	64
<b>TOTAL MOVABLE EQUIPMENT 2017</b>					<b>19,662</b>	<b>3,573</b>	<b>3,573</b>	<b>3,573</b>	<b>7,146</b>	<b>12,516</b>
FF&E	Amex CC-PC Richard & Son-Tvs	6/1/2018	S/L	5	571	-	-	114	114	457
FF&E	Glenn Goulet-PC Richard & Son-AC Units	8/1/2018	S/L	10	542	-	-	54	54	488
Medical Equipment	US Direct Distributors-mattresses	2/1/2018	S/L	10	945	-	-	95	95	850
Medical Equipment	Allstate Medical - mattresses	5/1/2018	S/L	10	629	-	-	63	63	566
Capital Lease	Copiers	7/1/2018	S/L	3	23,307	-	-	7,769	7,769	15,538
Capital Lease	Copiers	9/1/2018	S/L	3	(389)	-	-	(130)	(130)	(259)
<b>TOTAL MOVABLE EQUIPMENT 2018</b>					<b>25,605</b>	<b>-</b>	<b>-</b>	<b>7,965</b>	<b>7,965</b>	<b>17,640</b>
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>101,339</b>	<b>16,958</b>	<b>30,343</b>	<b>24,921</b>	<b>55,264</b>	<b>46,075</b>
<b>TOTAL ASSETS</b>					<b>185,802</b>	<b>21,255</b>	<b>37,028</b>	<b>31,154</b>	<b>68,182</b>	<b>117,620</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>185,802</b>	<b>21,255</b>	<b>37,028</b>	<b>31,154</b>	<b>68,182</b>	<b>117,620</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>185,803</b>	<b>-</b>	<b>-</b>	<b>28,309</b>	<b>63,900</b>	<b>121,903</b>
<b>VARIANCE</b>					<b>(1)</b>	<b>21,255</b>	<b>37,028</b>	<b>2,845</b>	<b>4,282</b>	<b>(4,283)</b>
<b>VARIANCE DETAIL</b>										
<b>(ADD) CIP</b>										
<b>ROUNDING</b>										
<b>REVISED VARIANCE</b>					<b>(1.00)</b>	<b>21,255</b>	<b>37,028</b>	<b>2,845</b>	<b>4,282</b>	<b>(4,283)</b>

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2018	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		98			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor		Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Independence Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08707		Building	03/04/16	20 Years	218,072

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
RegalCare at West Haven, LLC		2355	9/30/2018		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						
<b>12 B7. Total Building Interest Expense (A1 - A4 + B5)</b>			<b>\$</b>			

*(Carry Subtotals forward to next page)*



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

Name of Facility		License No.		Report for Year Ended		Page	of
RegalCare at West Haven, LLC		2355		9/30/2018		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) Late Payment / LOC / Bed Tax Interest				\$ 58,672	58,672		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 58,672	58,672		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 5,876	5,876		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) General Liability / EPLI / Surety Bond				\$ 55,401	55,401		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 61,277	61,277		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 10,282,997	10,282,997		

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC				2355	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 35,254	35,254		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 265,369	265,369		
7.			Other - See attached Schedule	\$ 42,937	42,937		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 18,667	18,667		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 21,927	21,927		
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 44	44		
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	\$ 3,181	3,181		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 11,865	11,865		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 154	154		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 121,545	121,545		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 520,943	520,943		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salaries	\$ 35,254		
<b>Total Other Salaries Adjustment</b>			\$ 35,254	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	Eye Injection and Examination	\$ 160		
13	B12o	IV Insertion Nurse	40,265		
13	B12o	Neurological Specialists	1,902		
13	B12o	Respiratory Therapist	460		
13	B12o	Pacemaker Evaluation	150		
<b>Total Other Fees Adjustments</b>			\$ 42,937	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	User Fee	\$ 100		
16	m13	Fines, Penalties & Settlements	23,826		
16	m13	Late Fees	11,575		
16	m13	Non Routine Bank Charges	29,928		
16	m13	Employee Food	1,474		
16	m13	Employee Relations	1,392		
16	m13	AAA Nurse Settlement	24,000		
16	m13	Discriminatory Bonus	29,250		
<b>Total Other A&amp;G Adjustments</b>			\$ 121,545	\$ -	\$ -

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

	<u>Amount</u>
Total Cell Phone Expense	1,484 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Allowable Per Year	1,440
Percentage of Year (365 Days / 365 Days)	<u>100%</u>
Total Allowable Cost	\$ 1,440
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 44</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC				2355	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 520,943	520,943		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 210,886	210,886		
28.	20	5d	Ambulance/Limousine	\$ 5,544	5,544		
29.	20	5f	X-rays, etc	\$ 12,599	12,599		
30.	20	5h	Laboratory	\$ 25,904	25,904		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 8,656	8,656		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 11,936	11,936		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 6,963	6,963		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 58,685	58,685		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 862,116	862,116		

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

RegalCare at West Haven, LLC  
 9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 4,666		
20	5l	Non Allowable Equipment Rentals	7,270		
<b>Total Other Ancillary Costs</b>			\$ 11,936	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 6,963		
<b>Total Other Property Adjustments</b>			\$ 6,963	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Record Revenue	\$ 13		
27	12d	Interest on Late Payments	7,878		
27	12d	Interest on LOC	50,375		
27	12d	Interest on Bed Tax	419		
<b>Total Other Adjustments</b>			\$ 58,685	\$ -	\$ -

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>	
Total Cable TV Expense acct #80-232-00	\$ 8,266	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
<b>Disallowed Cable TV</b>	<b><u><u>\$ 4,666</u></u></b>	



## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
RegalCare at West Haven, LLC	2355	9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 6,480,165	6,480,165				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 3,061,749	3,061,749				
b. Medicare Room and Board Contractual Allowance **	\$ (51,358)	(51,358)				
4. a. Private-Pay Residents and Other	\$ 414,920	414,920				
b. Private-Pay Room and Board Contractual Allowance **	\$ (581)	(581)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 176,017	176,017				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (176,017)	(176,017)				
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	\$ 468,864	468,864				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (369,732)	(369,732)				
c. Physical Therapy - Non-Medicare	\$ 54,756	54,756				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (52,148)	(52,148)				
4. a. Speech Therapy - Medicare	\$ 224,949	224,949				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (105,185)	(105,185)				
c. Speech Therapy - Non-Medicare	\$ 36,986	36,986				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (35,123)	(35,123)				
5. a. Occupational Therapy - Medicare	\$ 455,756	455,756				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (371,906)	(371,906)				
c. Occupational Therapy - Non-Medicare	\$ 52,733	52,733				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (49,812)	(49,812)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 11,394	11,394				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 96,430	96,430				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,322,857	10,322,857				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 13	13				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 13	13				
<b>VI. Total All Revenue</b> (III + V)	\$ 10,322,870	10,322,870				

\* 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	\$ 11,394		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 11,394</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Other Ancillary Rev> HMO	\$ 194		
30 II 6b	Other Ancillary Rev> Medicaid	1,833		
30 II 6b	Other Ancillary Rev> Medicaid> C/A	(1,833)		
30 II 6b	Revenue Adjustments> HMO	44		
30 II 6b	Revenue Adjustments> Hospice	4		
30 II 6b	Revenue Adjustments> Medicaid	96,188		
<b>Total Other Resident Revenue</b>		<b>\$ 96,430</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
<b>Total Interest Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Other Rev> Medical Records	\$ 13		
<b>Total Other Revenue</b>		<b>\$ 13</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2018	31	37
<b>Account</b>			<b>Amount</b>	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	(57,061)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,617,864
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	128,282
a. _____				
b. _____				
c. _____				
d. See Schedule		128,282		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,689,085</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>84,463</u>		\$	71,545
	Accum. Depreciation <u>12,918</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>101,339</u>		\$	46,075
	Accum. Depreciation <u>55,264</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	4,283
F/S vs C/R NBV		4,283		
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>121,903</b>

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

(Carry Total forward to next page)

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

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC		2355	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	1,810,988
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
	*Historical Cost	_____	Net	\$	
	Accum. Depreciation	_____	Net	\$	
3. Buildings					
	*Historical Cost	_____	Net	\$	
	Accum. Depreciation	_____	Net	\$	
4. Non-Movable Equipment					
	*Historical Cost	_____	Net	\$	
	Accum. Depreciation	_____	Net	\$	
5. Movable Equipment					
	*Historical Cost	_____	Net	\$	
	Accum. Depreciation	_____	Net	\$	
6. Motor Vehicles					
	*Historical Cost	_____	Net	\$	
	Accum. Depreciation	_____	Net	\$	
7. Minor Equipment-Not Depreciable					
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
				\$	15,000
2. Escrow Deposits					
				\$	
3. Organization Expense					
	*Historical Cost	_____	34,814		
	Accum. Depreciation	_____	17,407	Net	\$ 17,407
4. Goodwill (Purchased Only)					
				\$	634,280
5. Investments Related to Resident Care ( <i>itemize</i> )					
_____				\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
				\$	4,393
Name and Address		Amount	Loan Date		
Due from Pros, Fairview Mgmt		4,393			
7. Other Assets ( <i>itemize</i> )					
				\$	1,154,018
See Schedule					1,154,018
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
				\$	1,825,098
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
				\$	3,636,086

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC		2355	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,908,354
2. Notes Payable ( <i>itemize</i> )				\$	1,090,000
Notes Payable>Tamkar					1,090,000
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	192,472
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	5,111
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> )				\$	408,791
See Schedule					408,791
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>3,604,728</b>

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

(Carry Total forward to next page)

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

Name of Facility RegalCare at West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,604,728	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 165,404
Name and Address of Lender		Amount	Loan Date		
Mgmt,Employee, Employee Physicals, Sthport, Old Owner		165,404			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 33,444
Due To/(From)>HMO			417		
Due To/(From)>Income			5,895		
Due To>Patient Spend Down			27,132		
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 198,848
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 3,803,576

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 701
31	A5	Prepaid Expenses>Insurance	25,651
31	A5	Prepaid Expenses>Taxes	1,927
31	A5	Prepaid Expenses>Workers Comp	100,003
Total Prepaid Expenses			\$ 128,282

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due From>Old Owner	\$ 33,604
32	D7	Due To/(From)>Maplewood Rehab	452
32	D7	Due To/(From)>Saugus Rehab	448
32	D7	Due To/(From)>Twin Oaks Rehab	9
32	D7	Due To/(From)>Holdings	810,437
32	D7	Due To/(From)>Medicaid	259,031
32	D7	Due To/(From)>Vendor	34,266
32	D7	Due To/(From)>Other L&E	14,361
32	D7	Due To/(From)>RFMS	1,410
Total Other Assets			\$ 1,154,018

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	\$ 153,055
33	A12	Accrued Expenses>Turnkey Brokerage	4,352
33	A12	Accrued Expenses>Capital Lease>Copier	20,163
33	A12	Accrued Expenses>Utilities(Assumed)	(924)
33	A12	Accrued Expenses>Insurance - General	21,813
33	A12	Accrued Expenses>Welfare(Assured)	(9,133)
33	A12	Accrued Expenses>Year End Adjustments	4,993
33	A12	Accrued Expenses>Workers Comp	95,879
33	A12	Accrued Expenses>Health Insurance	118,593
Total Other Current Liabilities (Itemize)			\$ 408,791

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

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

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

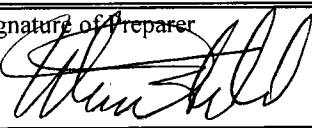
Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	(2,049)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(208,159)
6. Gain or Loss for Period			\$	42,718
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	(167,490)
<b>C. Total Reserves and Net Worth</b>			\$	(167,490)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	3,636,086



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
RegalCare at West Haven, LLC	2355	9/30/2018	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(214,947)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,322,870
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,280,152
D. Net Income or Deficit			\$	42,718
E. Balance			\$	(172,229)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$10,282,997			
F/S vs C/R Depreciation	(2,845)			
Expenses Per F/S	\$10,280,152			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		4,739		
F-3. Total Additions			\$	4,739
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. <b>Balance at End of Period</b>			\$	(167,490)
	09/30/18			

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

Name of Facility RegalCare at West Haven, LLC	License No. 2355	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)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/29/19		
Printed Name of Preparer  Matthew S. Bavolack				
Address Address  555 Long Wharf Drive, New Haven, CT 06511		Phone Number  203-781-9600		
Annual Report Contact  Eli Mirlis		Phone Number		
Annual Report Contact Email Address				

**ACCOUNTANTS' CONSULTING REPORT**

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

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

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

***MARCUM LLP***

New Haven, CT  
January 28, 2019

# 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 West Haven, LLC

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

Yes No

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

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

Yes No

2. Are the methods of allocating costs consistent with 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 West Haven, LLC**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
10-001-02	Cash>Clearing>Payroll	(92,518.00)			(92,518.00)
10-014-00	Cash>Petty Cash Facility	577.00			577.00
10-015-00	Cash>Petty Cash PNA	500.00			500.00
10-020-90	Cash>Payroll>West Haven	(3,001.00)			(3,001.00)
10-050-90	Cash>WFPayroll>West Haven	1,514.00			1,514.00
10-060-90	Cash>Resident Trust>West Haven	40,462.00			40,462.00
10-061-00	Cash>Care Cost	5,000.00			5,000.00
10-090-90	Cash>WFOperating>West Haven	(9,595.00)			(9,595.00)
11-102-00	Accounts Receivable>Medicare A	246,867.00			246,867.00
11-104-00	Accounts Receivable>Private	109,354.00			109,354.00
11-105-00	Accounts Receivable>HMO	101,123.00			101,123.00
11-109-00	Accounts Receivable>Hospice	64,216.00			64,216.00
11-111-00	Accounts Receivable>Medicaid	1,116,062.00			1,116,062.00
11-112-00	Accounts Receivable>Income	2,406.00			2,406.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(73,407.00)			(73,407.00)
11-123-00	Accounts Receivable>Ancillary	51,243.00			51,243.00
12-000-00	Prepaid Expenses	701.00			701.00
12-124-00	Prepaid Expenses>Insurance	25,651.00			25,651.00
12-126-00	Prepaid Expenses>Taxes	1,927.00			1,927.00
12-881-00	Prepaid Expenses>Workers Comp	100,003.00			100,003.00
13-127-00	Due From>Old Owner	33,604.00			33,604.00
13-128-00	Due From>Vendor Security Deposits	15,000.00			15,000.00
14-131-00	Fixed Assets>Leasehold Improvements	84,463.00			84,463.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	10,653.00			10,653.00
14-133-00	Fixed Assets>Medical Equipment	9,351.00			9,351.00
14-134-00	Fixed Assets>Computer Hardware	34,292.00			34,292.00
14-135-00	Fixed Assets>Computer Software	6,755.00			6,755.00
14-137-01	Fixed Asset>Capital Lease>Copier	39,769.00			39,769.00
14-305-00	Fixed Assets>Sales Use Tax	520.00			520.00
15-131-00	Accum Depn>Leasehold Improvements	(20,235.00)			(20,235.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(3,919.00)			(3,919.00)
15-133-00	Accum Depn>Medical Equipment	(2,929.00)			(2,929.00)
15-134-00	Accum Depn>Computer Hardware	(15,210.00)			(15,210.00)
15-135-00	Accum Depn>Computer Software	(2,807.00)			(2,807.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(18,655.00)			(18,655.00)
15-305-00	Accum Depn>Sales Use Tax	(145.00)			(145.00)
16-000-00	Goodwill	634,280.00			634,280.00
17-000-00	Deferred Financing Costs	34,814.00			34,814.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(17,407.00)			(17,407.00)
20-000-00	Accounts Payable	(1,866,365.00)			(1,866,365.00)
21-141-00	Other Current Payables>Employee Benefits	(60.00)			(60.00)
21-149-00	Other Current Payables>Misc. PR Deduction	2,137.00			2,137.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(1,612.00)			(1,612.00)
21-150-00	Other Current Payables>Union Dues W/H	(901.00)			(901.00)
21-350-00	Other Current Payables>Resident Funds	(40,462.00)			(40,462.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(1,091.00)			(1,091.00)
22-000-00	Note Payable>Tamkar	(1,090,000.00)			(1,090,000.00)
23-000-00	Accrued Wages & Related	(54,268.00)			(54,268.00)
23-157-00	Accrued Expenses>PTO	(138,204.00)			(138,204.00)
24-000-00	Accrued Expenses	(153,055.00)			(153,055.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(4,352.00)			(4,352.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(20,163.00)			(20,163.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	924.00			924.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(21,813.00)			(21,813.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	9,133.00			9,133.00
24-285-00	Accrued Expenses>Year End Adjustments	(4,993.00)			(4,993.00)
24-881-00	Accrued Expenses>Workers Comp	(95,879.00)			(95,879.00)



Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
24-882-00	Accrued Expenses>Health Insurance	(118,593.00)			(118,593.00)
27-000-78	Due To/(From)>Maplewood Rehab and Nursing	452.00			452.00
27-000-82	Due To/(From)>Saugus Rehab and Nursing	448.00			448.00
27-000-83	Due To/(From)>Twin Oaks Rehab and Nursing	9.00			9.00
27-000-87	Due To/(From)>Torrington	(4,589.00)			(4,589.00)
27-000-88	Due To/(From)>New Haven	(17,468.00)			(17,468.00)
27-000-89	Due To/(From)>Prospect	3,868.00			3,868.00
27-000-91	Due To/(From)>Waterbury	(16,060.00)			(16,060.00)
27-000-92	Due To/(From)>Management	(96,458.00)			(96,458.00)
27-000-93	Due To/(From)>Holdings	810,437.00			810,437.00
27-102-00	Due To/(From)>Medicare A	(5,111.00)			(5,111.00)
27-105-00	Due To/(From)>HMO	(417.00)			(417.00)
27-111-00	Due To/(From)>Medicaid	259,031.00			259,031.00
27-112-00	Due To/(From)>Income	(5,895.00)			(5,895.00)
27-152-00	Due To/(From)>Employee	(5,044.00)			(5,044.00)
27-172-00	Due To/(From)>Vendor	34,266.00			34,266.00
27-174-00	Due To/(From)>Other L&E	14,361.00			14,361.00
27-199-00	Due To>Patient Spend Down	(27,132.00)			(27,132.00)
27-257-00	Due To/(From)>Employee Physicals	(2,279.00)			(2,279.00)
27-314-00	Due To/(From)>RFMS	1,410.00			1,410.00
27-315-00	Due To/(From)>Southport	(32.00)			(32.00)
27-317-00	Due To/(From)>Fairview Management	525.00			525.00
28-127-00	Due To>Old Owner	(23,474.00)			(23,474.00)
30-000-00	Retained Earnings	208,159.00			208,159.00
31-000-86	Partner's Equity>All Partners>Capital Draws	2,049.00			2,049.00
40-102-00	Room & Board Revenue>Medicare A	(3,061,749.00)			(3,061,749.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	51,358.00			51,358.00
40-104-00	Room & Board Revenue>Private	(67,020.00)			(67,020.00)
40-105-00	Room & Board Revenue>HMO	(184,609.00)			(184,609.00)
40-105-14	Room & Board Revenue>HMO>Sequester	581.00			581.00
40-109-00	Room & Board Revenue>Hospice	(163,291.00)			(163,291.00)
40-111-00	Room & Board Revenue>Medicaid	(6,468,713.00)			(6,468,713.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(11,452.00)			(11,452.00)
41-102-00	Pharmacy Rev>Medicare A	(176,017.00)			(176,017.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	176,017.00			176,017.00
42-102-00	PT Revenue>Medicare A	(369,732.00)			(369,732.00)
42-102-01	PT Revenue>Medicare A>C/A	369,732.00			369,732.00
42-103-00	PT Revenue>Medicare B	(99,132.00)			(99,132.00)
42-104-00	PT Revenue>Private	(298.00)			(298.00)
42-105-00	PT Revenue>HMO	(6,458.00)			(6,458.00)
42-105-01	PT Revenue>HMO>C/A	4,148.00			4,148.00
42-111-00	PT Revenue>Medicaid	(48,000.00)			(48,000.00)
42-111-01	PT Revenue>Medicaid>C/A	48,000.00			48,000.00
43-102-00	OT Revenue>Medicare A	(371,906.00)			(371,906.00)
43-102-01	OT Revenue>Medicare A>C/A	371,906.00			371,906.00
43-103-00	OT Revenue>Medicare B	(83,850.00)			(83,850.00)
43-104-00	OT Revenue>Private	(244.00)			(244.00)
43-105-00	OT Revenue>HMO	(7,428.00)			(7,428.00)
43-105-01	OT Revenue>HMO>C/A	4,751.00			4,751.00
43-111-00	OT Revenue>Medicaid	(45,061.00)			(45,061.00)
43-111-01	OT Revenue>Medicaid>C/A	45,061.00			45,061.00
44-102-00	ST Revenue>Medicare A	(105,185.00)			(105,185.00)
44-102-01	ST Revenue>Medicare A>C/A	105,185.00			105,185.00
44-103-00	ST Revenue>Medicare B	(119,764.00)			(119,764.00)
44-105-00	ST Revenue>HMO	(3,519.00)			(3,519.00)
44-105-01	ST Revenue>HMO>C/A	1,656.00			1,656.00
44-111-00	ST Revenue>Medicaid	(33,467.00)			(33,467.00)
44-111-01	ST Revenue>Medicaid>C/A	33,467.00			33,467.00
47-103-00	Other Ancillary Rev>Medicare B	(11,394.00)			(11,394.00)
47-105-00	Other Ancillary Rev>HMO	(194.00)			(194.00)
47-111-00	Other Ancillary Rev>Medicaid	(1,833.00)			(1,833.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
47-111-01	Other Ancillary Rev>Medicaid>C/A	1,833.00			1,833.00
51-818-00	Other Rev>Medical Records	(13.00)			(13.00)
52-105-00	Revenue Adjustments>HMO	(44.00)			(44.00)
52-109-00	Revenue Adjustments>Hospice	(4.00)			(4.00)
52-111-00	Revenue Adjustments>Medicaid	(96,188.00)			(96,188.00)
60-183-00	Nursing Expense>Supplies	123,492.00			123,492.00
60-204-00	Nursing Expense>Training & Education	938.00		700.00	1,638.00
			RJE - 10	700.00	
60-205-00	Nursing Expense>Sanitation & Incineration	657.00			657.00
60-206-00	Nursing Expense>Clinical Services	49,680.00		(6,118.00)	43,562.00
			RJE - 1	(6,118.00)	
60-206-80	Nursing Expense>Clinical Services>Wages	14,904.00			14,904.00
60-208-00	Nursing Expense>Equip-Rental	41,856.00			41,856.00
60-213-00	Nursing Expense>Transportation	5,544.00		(5,544.00)	0.00
			RJE - 9	(5,544.00)	
60-230-00	Nursing Expense>Data Processing	10,852.00			10,852.00
60-700-18	Nursing Expense>Contracted Service>RN	43,072.00			43,072.00
60-700-19	Nursing Expense>Contracted Service>LPN	78,237.00			78,237.00
60-700-20	Nursing Expense>Contracted Service>CNA	24,940.00		(24,000.00)	940.00
			RJE - 8	(24,000.00)	
60-801-80	Nursing Expense>CNA>Wages	1,514,406.00			1,514,406.00
60-801-92	Nursing Expense>CNA>PTO Accrual	54,609.00			54,609.00
60-805-80	Nursing Expense>LPN>Wages	918,922.00			918,922.00
60-805-92	Nursing Expense>LPN>PTO Accrual	34,199.00			34,199.00
60-808-80	Nursing Expense>RN>Wages	123,080.00			123,080.00
60-809-80	Nursing Expense>RN Supervisor>Wages	273,396.00			273,396.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	610.00			610.00
61-750-00	Nursing Admin Expense>Medical Director	36,000.00			36,000.00
61-811-80	Nursing Admin Expense>Director>Wages	122,802.00			122,802.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	2,542.00			2,542.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	92,324.00			92,324.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	141,849.00			141,849.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	3,530.00			3,530.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	29,347.00			29,347.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	411.00			411.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	73,246.00			73,246.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	55,975.00			55,975.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	2,822.00			2,822.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	120,911.00			120,911.00
61-880-00	Nursing Admin Expense>Payroll Taxes	328,313.00			328,313.00
61-881-00	Nursing Admin Expense>Workers Comp	136,987.00			136,987.00
61-882-00	Nursing Admin Expense>Health Insurance	79,063.00			79,063.00
61-883-00	Nursing Admin Expense>Other Benefits	750,322.00		(750,322.00)	0.00
			RJE - 3	(750,322.00)	
62-000-00	Pharmacy Expense	73.00			73.00
62-145-00	Pharmacy Expense>RX	210,813.00			210,813.00
62-222-00	Pharmacy Expense>OTC	15,454.00			15,454.00
62-700-00	Pharmacy Expense>Contracted Service	10,631.00			10,631.00
64-223-00	Other Ancillary Expense>Oxygen	8,656.00			8,656.00
64-224-00	Other Ancillary Expense>Lab	25,904.00			25,904.00
64-225-00	Other Ancillary Expense>Radiology	12,599.00			12,599.00
65-000-00	PT Expense	290,938.00			290,938.00
66-000-00	OT Expense	265,369.00			265,369.00
67-000-00	ST Expense	97,283.00			97,283.00
69-811-80	Social Services Expense>Director>Wages	32,340.00			32,340.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,024.00			1,024.00
69-830-80	Social Services Expense>Assistant>Wages	12,253.00			12,253.00
69-880-00	Social Services Expense>Payroll Taxes	4,103.00			4,103.00
69-881-00	Social Services Expense>Workers Comp	1,694.00			1,694.00
69-882-00	Social Services Expense>Health Insurance	948.00			948.00
69-883-00	Social Services Expense>Other Benefits	9,773.00		(9,773.00)	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
			RJE - 3	(9,773.00)	
70-177-00	Dietary Expense>Supplements	23,905.00			23,905.00
70-178-00	Dietary Expense>Food	199,886.00			199,886.00
70-183-00	Dietary Expense>Supplies	17,001.00			17,001.00
70-207-00	Dietary Expense>Repairs & Maint	3,541.00			3,541.00
70-811-80	Dietary Expense>Director>Wages	55,589.00			55,589.00
70-811-92	Dietary Expense>Director>PTO Accrual	118.00			118.00
70-831-80	Dietary Expense>Aide>Wages	254,403.00			254,403.00
70-831-92	Dietary Expense>Aide>PTO Accrual	7,213.00			7,213.00
70-832-80	Dietary Expense>Cook>Wages	115,667.00			115,667.00
70-832-92	Dietary Expense>Cook>PTO Accrual	4,062.00			4,062.00
70-880-00	Dietary Expense>Payroll Taxes	39,945.00			39,945.00
70-881-00	Dietary Expense>Workers Comp	16,688.00			16,688.00
70-882-00	Dietary Expense>Health Insurance	9,460.00			9,460.00
70-883-00	Dietary Expense>Other Benefits	91,866.00		(91,866.00)	0.00
			RJE - 3	(91,866.00)	
71-178-00	Activity Expense>Food	1,019.00			1,019.00
71-183-00	Activity Expense>Supplies	1,987.00			1,987.00
71-202-00	Activity Expense>Resident Missing Items	341.00			341.00
71-700-00	Activity Expense>Contracted Service	3,225.00			3,225.00
71-811-80	Activity Expense>Director>Wages	57,365.00			57,365.00
71-811-92	Activity Expense>Director>PTO Accrual	861.00			861.00
71-831-80	Activity Expense>Aide>Wages	40,869.00			40,869.00
71-831-92	Activity Expense>Aide>PTO Accrual	782.00			782.00
71-880-00	Activity Expense>Payroll Taxes	9,167.00			9,167.00
71-881-00	Activity Expense>Workers Comp	3,885.00			3,885.00
71-882-00	Activity Expense>Health Insurance	2,215.00			2,215.00
71-883-00	Activity Expense>Other Benefits	21,040.00		(21,040.00)	0.00
			RJE - 3	(21,040.00)	
72-183-00	Housekeeping Expense>Supplies	20,265.00			20,265.00
72-831-80	Housekeeping Expense>Aide>Wages	274,310.00			274,310.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	13,340.00			13,340.00
73-183-00	Laundry Expense>Supplies	4,539.00			4,539.00
73-700-00	Laundry Expense>Contracted Service	22,596.00			22,596.00
73-831-80	Laundry Expense>Aide>Wages	81,248.00			81,248.00
73-831-92	Laundry Expense>Aide>PTO Accrual	6,436.00			6,436.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	34,306.00			34,306.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	14,474.00			14,474.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,365.00			8,365.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	78,448.00		(78,448.00)	0.00
			RJE - 3	(78,448.00)	
75-183-00	Maintenance Expense>Supplies	11,196.00			11,196.00
75-205-00	Maintenance Expense>Sanitation & Incineration	26,257.00			26,257.00
75-207-00	Maintenance Expense>Repairs & Maint	13,771.00			13,771.00
75-217-00	Maintenance Expense>Extermination	1,186.00			1,186.00
75-218-00	Maintenance Expense>Snow Removal	13,305.00			13,305.00
75-219-00	Maintenance Expense>Landscaping	14,723.00			14,723.00
75-220-00	Maintenance Expense>Fire Drill	5,046.00			5,046.00
75-700-00	Maintenance Expense>Contracted Service	30,631.00			30,631.00
75-811-80	Maintenance Expense>Director>Wages	54,665.00			54,665.00
75-811-92	Maintenance Expense>Director>PTO Accrual	3,098.00			3,098.00
75-829-80	Maintenance Expense>Staff>Wages	29,809.00			29,809.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	1,625.00			1,625.00
75-838-80	Maintenance Expense>Security Desk>Wages	81,883.00			81,883.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	243.00			243.00
75-880-00	Maintenance Expense>Payroll Taxes	15,627.00			15,627.00
75-881-00	Maintenance Expense>Workers Comp	6,632.00			6,632.00
75-882-00	Maintenance Expense>Health Insurance	3,740.00			3,740.00
75-883-00	Maintenance Expense>Other Benefits	36,156.00		(36,156.00)	0.00
			RJE - 3	(36,156.00)	
76-227-00	Utility Expense>Gas	37,330.00			37,330.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
76-228-00	Utility Expense>Electric	65,147.00			65,147.00
76-229-00	Utility Expense>Water/Sewer	37,074.00			37,074.00
80-101-00	Admin Expense>Provider Tax	574,729.00			574,729.00
80-142-00	Admin Expense>User Fee	100.00			100.00
80-162-00	Admin Expense>Insurance - General Liability & Other	52,973.00			52,973.00
80-163-00	Admin Expense>Insurance - EPLI	1,928.00			1,928.00
80-164-00	Admin Expense>Surety Bond	500.00			500.00
80-165-00	Admin Expense>Insurance - Property	5,876.00			5,876.00
80-183-00	Admin Expense>Supplies	13,116.00			13,116.00
80-208-00	Admin Expense>Equip-Rental	1,904.00			1,904.00
80-209-00	Admin Expense>Postage	1,919.00			1,919.00
80-210-00	Admin Expense>Internet	2,100.00			2,100.00
80-230-00	Admin Expense>Data Processing	51,436.00			51,436.00
80-231-00	Admin Expense>Telephone	12,611.00		(1,484.00)	11,127.00
			RJE - 2	(1,484.00)	
80-232-00	Admin Expense>Cable TV	8,266.00			8,266.00
80-233-00	Admin Expense>Seminars	654.00			654.00
80-234-00	Admin Expense>Licenses	1,705.00			1,705.00
80-235-00	Admin Expense>Dues & Subscriptions	933.00		(924.00)	9.00
			RJE - 7	(224.00)	
			RJE - 10	(700.00)	
80-236-00	Admin Expense>Travel	4,085.00			4,085.00
80-236-04	Admin Expense>Travel>Allowable	6,056.00			6,056.00
80-238-00	Admin Expense>Legal Fees	36,115.00		1,600.00	37,715.00
			RJE - 5	1,600.00	
80-239-00	Admin Expense>Accounting Fees	73,088.00		(56,400.00)	16,688.00
			RJE - 4	(56,400.00)	
80-240-00	Admin Expense>Professional Fees	114,087.00		54,800.00	168,887.00
			RJE - 4	56,400.00	
			RJE - 5	(1,600.00)	
80-242-00	Admin Expense>Fines, Penalties & Settlements	23,826.00			23,826.00
80-243-00	Admin Expense>Late Fees	11,575.00			11,575.00
80-244-00	Admin Expense>Bank Fees	44,700.00			44,700.00
80-247-00	Admin Expense>Corporate Tax	404.00			404.00
80-249-00	Admin Expense>Recruiting	3,598.00			3,598.00
80-250-00	Admin Expense>Marketing & Advertising	11,865.00			11,865.00
80-251-00	Admin Expense>Bad Debt	18,667.00			18,667.00
80-700-00	Admin Expense>Contracted Service	26,802.00			26,802.00
80-811-80	Admin Expense>Director>Wages	101,755.00			101,755.00
80-839-80	Admin Expense>Admissions>Wages	134,421.00			134,421.00
80-839-92	Admin Expense>Admissions>PTO Accrual	457.00			457.00
80-840-80	Admin Expense>Business Office>Wages	62,035.00			62,035.00
80-840-92	Admin Expense>Business Office>PTO Accrual	224.00			224.00
80-842-80	Admin Expense>Marketing>Wages	35,254.00			35,254.00
80-880-00	Admin Expense>Payroll Taxes	30,816.00			30,816.00
80-881-00	Admin Expense>Workers Comp	12,639.00			12,639.00
80-882-00	Admin Expense>Health Insurance	7,338.00			7,338.00
80-883-00	Admin Expense>Other Benefits	69,397.00		(69,397.00)	0.00
			RJE - 3	(69,397.00)	
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00		32,341.00	32,341.00
			RJE - 3	32,341.00	
85-204-00	Training & Education	0.00		1,128.00	1,128.00
			RJE - 3	1,128.00	
85-245-00	Employee Benefits Expense>Background Checks	0.00		2,415.00	2,415.00
			RJE - 3	2,415.00	
85-255-79	Employee Benefits Expense>Pension>Union	0.00		256,842.00	256,842.00
			RJE - 3	256,842.00	
85-260-79	Employee Benefits Expense>Welfare>Union	0.00		730,785.00	730,785.00
			RJE - 3	730,785.00	
91-121-00	Property Expense>Rent	218,072.00			218,072.00
91-161-00	Property Expense>RE Taxes	86,685.00			86,685.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
91-261-00	Property Expense>Personal Prop Taxes	2,233.00			2,233.00
92-000-00	Depreciation Expense	28,309.00			28,309.00
93-000-00	Amortization Expense	6,963.00			6,963.00
94-000-00	Interest Expense	58,672.00			58,672.00
Marcum 101	Dentist	0.00		6,118.00	6,118.00
			RJE - 1	6,118.00	
Marcum 102	Cell Phone	0.00		1,484.00	1,484.00
			RJE - 2	1,484.00	
Marcum 109	Ambulance	0.00		5,544.00	5,544.00
			RJE - 9	5,544.00	
Marcum 111	Employee Food	0.00		1,474.00	1,474.00
			RJE - 3	149.00	
			RJE - 6	1,325.00	
Marcum 112	Employee Relations	0.00		1,392.00	1,392.00
			RJE - 3	1,392.00	
Marcum 113	Allowable Party	0.00		1,375.00	1,375.00
			RJE - 3	2,700.00	
			RJE - 6	(1,325.00)	
Marcum 114	Discriminatory Bonus	0.00		29,250.00	29,250.00
			RJE - 3	29,250.00	
Marcum 115	Subscriptions	0.00		224.00	224.00
			RJE - 7	224.00	
Marcum 116	AAA Nusing Settlement	0.00		24,000.00	24,000.00
			RJE - 8	24,000.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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

Account	Description	ADJ 9/30/2018	JE Ref #	RJE 9/30/2018	FINAL 9/30/2018
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
81-811-92	Nursing Admin Expense>Director>PTO Accrual	2,542.00		0.00	2,542.00
80-811-80	Admin Expense>Director>Wages	101,755.00		0.00	101,755.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>104,297.00</b>		<b>0.00</b>	<b>104,297.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
75-838-80	Maintenance Expense>Security Desk>Wages	81,883.00		0.00	81,883.00
75-838-92	Maintenance Expense>Security Desk>PTO Accrual	243.00		0.00	243.00
80-840-80	Admin Expense>Business Office>Wages	62,035.00		0.00	62,035.00
80-840-92	Admin Expense>Business Office>PTO Accrual	224.00		0.00	224.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>144,385.00</b>		<b>0.00</b>	<b>144,385.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>				
70-811-80	Dietary Expense>Director>Wages	55,589.00		0.00	55,589.00
70-811-92	Dietary Expense>Director>PTO Accrual	118.00		0.00	118.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>55,707.00</b>		<b>0.00</b>	<b>55,707.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
70-831-80	Dietary Expense>Aide>Wages	254,403.00		0.00	254,403.00
70-831-92	Dietary Expense>Aide>PTO Accrual	7,213.00		0.00	7,213.00
70-832-80	Dietary Expense>Cook>Wages	115,667.00		0.00	115,667.00
70-832-92	Dietary Expense>Cook>PTO Accrual	4,062.00		0.00	4,062.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>381,345.00</b>		<b>0.00</b>	<b>381,345.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
72-831-80	Housekeeping Expense>Aide>Wages	274,310.00		0.00	274,310.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	13,340.00		0.00	13,340.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>287,650.00</b>		<b>0.00</b>	<b>287,650.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
75-811-80	Maintenance Expense>Director>Wages	54,665.00		0.00	54,665.00
75-811-92	Maintenance Expense>Director>PTO Accrual	3,098.00		0.00	3,098.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>57,763.00</b>		<b>0.00</b>	<b>57,763.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
75-829-80	Maintenance Expense>Staff>Wages	29,809.00		0.00	29,809.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	1,625.00		0.00	1,625.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>31,434.00</b>		<b>0.00</b>	<b>31,434.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
73-831-80	Laundry Expense>Aide>Wages	81,248.00		0.00	81,248.00
73-831-92	Laundry Expense>Aide>PTO Accrual	6,436.00		0.00	6,436.00
<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>87,684.00</b>		<b>0.00</b>	<b>87,684.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
61-811-80	Nursing Admin Expense>Director>Wages	122,802.00		0.00	122,802.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	92,324.00		0.00	92,324.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>215,126.00</b>		<b>0.00</b>	<b>215,126.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	123,080.00		0.00	123,080.00
60-809-80	Nursing Expense>RN Supervisor>Wages	273,396.00		0.00	273,396.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	610.00		0.00	610.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>397,086.00</b>		<b>0.00</b>	<b>397,086.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	141,849.00		0.00	141,849.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	3,530.00		0.00	3,530.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	73,246.00		0.00	73,246.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	55,975.00		0.00	55,975.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accr	2,822.00		0.00	2,822.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	120,911.00		0.00	120,911.00

<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>398,333.00</b>	<b>0.00</b>	<b>398,333.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>			
60-805-80	Nursing Expense>LPN>Wages	918,922.00	0.00	918,922.00
60-805-92	Nursing Expense>LPN>PTO Accrual	34,199.00	0.00	34,199.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>953,121.00</b>	<b>0.00</b>	<b>953,121.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>			
60-801-80	Nursing Expense>CNA>Wages	1,514,406.00	0.00	1,514,406.00
60-801-92	Nursing Expense>CNA>PTO Accrual	54,609.00	0.00	54,609.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,569,015.00</b>	<b>0.00</b>	<b>1,569,015.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>			
71-811-80	Activity Expense>Director>Wages	57,365.00	0.00	57,365.00
71-811-92	Activity Expense>Director>PTO Accrual	861.00	0.00	861.00
71-831-80	Activity Expense>Aide>Wages	40,869.00	0.00	40,869.00
71-831-92	Activity Expense>Aide>PTO Accrual	782.00	0.00	782.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>99,877.00</b>	<b>0.00</b>	<b>99,877.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>			
69-811-80	Social Services Expense>Director>Wages	32,340.00	0.00	32,340.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,024.00	0.00	1,024.00
69-830-80	Social Services Expense>Assistant>Wages	12,253.00	0.00	12,253.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>45,617.00</b>	<b>0.00</b>	<b>45,617.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>			
80-842-80	Admin Expense>Marketing>Wages	35,254.00	0.00	35,254.00
<b>Subtotal [12N]</b>	<b>Marketing</b>	<b>35,254.00</b>	<b>0.00</b>	<b>35,254.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>			
60-206-80	Nursing Expense>Clinical Services>Wages	14,904.00	0.00	14,904.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	29,347.00	0.00	29,347.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accr	411.00	0.00	411.00
80-839-80	Admin Expense>Admissions>Wages	134,421.00	0.00	134,421.00
80-839-92	Admin Expense>Admissions>PTO Accrual	457.00	0.00	457.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>179,540.00</b>	<b>0.00</b>	<b>179,540.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>5,043,234.00</b>	<b>0.00</b>	<b>5,043,234.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [2]</b>	<b>Dentist</b>			
Marcum 101	Dentist	0.00	6,118.00	6,118.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	<b>6,118.00</b>	<b>6,118.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
62-700-00	Pharmacy Expense>Contracted Service	10,631.00	0.00	10,631.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>10,631.00</b>	<b>0.00</b>	<b>10,631.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-000-00	PT Expense	290,938.00	0.00	290,938.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>290,938.00</b>	<b>0.00</b>	<b>290,938.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
61-750-00	Nursing Admin Expense>Medical Director	36,000.00	0.00	36,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>36,000.00</b>	<b>0.00</b>	<b>36,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-000-00	ST Expense	97,283.00	0.00	97,283.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>97,283.00</b>	<b>0.00</b>	<b>97,283.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-000-00	OT Expense	265,369.00	0.00	265,369.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>265,369.00</b>	<b>0.00</b>	<b>265,369.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
60-700-18	Nursing Expense>Contracted Service>RN	43,072.00	0.00	43,072.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>43,072.00</b>	<b>0.00</b>	<b>43,072.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>			
60-700-19	Nursing Expense>Contracted Service>LPN	78,237.00	0.00	78,237.00

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<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>78,237.00</b>	<b>0.00</b>	<b>78,237.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>			
60-700-20	Nursing Expense>Contracted Service>CNA	24,940.00	(24,000.00)	940.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>24,940.00</b>	<b>(24,000.00)</b>	<b>940.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>			
60-206-00	Nursing Expense>Clinical Services	49,680.00	(6,118.00)	43,562.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>49,680.00</b>	<b>(6,118.00)</b>	<b>43,562.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>896,150.00</b>	<b>(24,000.00)</b>	<b>872,150.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>			
61-881-00	Nursing Admin Expense>Workers Comp	136,987.00	0.00	136,987.00
69-881-00	Social Services Expense>Workers Comp	1,694.00	0.00	1,694.00
70-881-00	Dietary Expense>Workers Comp	16,688.00	0.00	16,688.00
71-881-00	Activity Expense>Workers Comp	3,885.00	0.00	3,885.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	14,474.00	0.00	14,474.00
75-881-00	Maintenance Expense>Workers Comp	6,632.00	0.00	6,632.00
80-881-00	Admin Expense>Workers Comp	12,639.00	0.00	12,639.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>192,999.00</b>	<b>0.00</b>	<b>192,999.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>			
61-880-00	Nursing Admin Expense>Payroll Taxes	328,313.00	0.00	328,313.00
69-880-00	Social Services Expense>Payroll Taxes	4,103.00	0.00	4,103.00
70-880-00	Dietary Expense>Payroll Taxes	39,945.00	0.00	39,945.00
71-880-00	Activity Expense>Payroll Taxes	9,167.00	0.00	9,167.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	34,306.00	0.00	34,306.00
75-880-00	Maintenance Expense>Payroll Taxes	15,627.00	0.00	15,627.00
80-880-00	Admin Expense>Payroll Taxes	30,816.00	0.00	30,816.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>462,277.00</b>	<b>0.00</b>	<b>462,277.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>			
61-882-00	Nursing Admin Expense>Health Insurance	79,063.00	0.00	79,063.00
69-882-00	Social Services Expense>Health Insurance	948.00	0.00	948.00
70-882-00	Dietary Expense>Health Insurance	9,460.00	0.00	9,460.00
71-882-00	Activity Expense>Health Insurance	2,215.00	0.00	2,215.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,365.00	0.00	8,365.00
75-882-00	Maintenance Expense>Health Insurance	3,740.00	0.00	3,740.00
80-882-00	Admin Expense>Health Insurance	7,338.00	0.00	7,338.00
85-260-79	Employee Benefits Expense>Welfare>Union	0.00	730,785.00	730,785.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>111,129.00</b>	<b>730,785.00</b>	<b>841,914.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>			
85-255-79	Employee Benefits Expense>Pension>Union	0.00	256,842.00	256,842.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>0.00</b>	<b>256,842.00</b>	<b>256,842.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>			
61-883-00	Nursing Admin Expense>Other Benefits	750,322.00	(750,322.00)	0.00
69-883-00	Social Services Expense>Other Benefits	9,773.00	(9,773.00)	0.00
70-883-00	Dietary Expense>Other Benefits	91,866.00	(91,866.00)	0.00
71-883-00	Activity Expense>Other Benefits	21,040.00	(21,040.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	78,448.00	(78,448.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	36,156.00	(36,156.00)	0.00
80-883-00	Admin Expense>Other Benefits	69,397.00	(69,397.00)	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	0.00	32,341.00	32,341.00
85-204-00	Training & Education	0.00	1,128.00	1,128.00



85-245-00	Employee Benefits Expense>Background Checks	0.00	2,415.00	2,415.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>1,057,002.00</b>	<b>(1,021,118.00)</b>	<b>35,884.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>			
80-251-00	Admin Expense>Bad Debt	18,667.00	0.00	18,667.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>18,667.00</b>	<b>0.00</b>	<b>18,667.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>			
80-239-00	Admin Expense>Accounting Fees	73,088.00	(56,400.00)	16,688.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>73,088.00</b>	<b>(56,400.00)</b>	<b>16,688.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>			
80-238-00	Admin Expense>Legal Fees	36,115.00	1,600.00	37,715.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>36,115.00</b>	<b>1,600.00</b>	<b>37,715.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>			
80-183-00	Admin Expense>Supplies	13,116.00	0.00	13,116.00
80-208-00	Admin Expense>Equip-Rental	1,904.00	0.00	1,904.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>15,020.00</b>	<b>0.00</b>	<b>15,020.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>			
80-231-00	Admin Expense>Telephone	12,611.00	(1,484.00)	11,127.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>12,611.00</b>	<b>(1,484.00)</b>	<b>11,127.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>			
Marcum 102	Cell Phone	0.00	1,484.00	1,484.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>0.00</b>	<b>1,484.00</b>	<b>1,484.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>			
80-247-00	Admin Expense>Corporate Tax	404.00	0.00	404.00
<b>Subtotal [1J]</b>	<b>Corporation Business Taxes</b>	<b>404.00</b>	<b>0.00</b>	<b>404.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>			
80-101-00	Admin Expense>Provider Tax	574,729.00	0.00	574,729.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>574,729.00</b>	<b>0.00</b>	<b>574,729.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>2,554,041.00</b>	<b>(88,291.00)</b>	<b>2,465,750.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>			
<b>Subgroup : [1]</b>	<b>Resident Travel and Entertainment</b>			
60-213-00	Nursing Expense>Transportation	5,544.00	(5,544.00)	0.00
<b>Subtotal [1]</b>	<b>Resident Travel and Entertainment</b>	<b>5,544.00</b>	<b>(5,544.00)</b>	<b>0.00</b>
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>			
Marcum 113	Allowable Party	0.00	1,375.00	1,375.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>0.00</b>	<b>1,375.00</b>	<b>1,375.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
80-236-00	Admin Expense>Travel	4,085.00	0.00	4,085.00
80-236-04	Admin Expense>Travel>Allowable	6,056.00	0.00	6,056.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>10,141.00</b>	<b>0.00</b>	<b>10,141.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
60-204-00	Nursing Expense>Training & Education	938.00	700.00	1,638.00
80-233-00	Admin Expense>Seminars	654.00	0.00	654.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>1,592.00</b>	<b>700.00</b>	<b>2,292.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>			
80-249-00	Admin Expense>Recruiting	3,598.00	0.00	3,598.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>3,598.00</b>	<b>0.00</b>	<b>3,598.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>			

80-250-00	Admin Expense>Marketing & Advertising	11,865.00	0.00	11,865.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>11,865.00</b>	<b>0.00</b>	<b>11,865.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>			
80-209-00	Admin Expense>Postage	1,919.00	0.00	1,919.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>1,919.00</b>	<b>0.00</b>	<b>1,919.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>			
80-235-00	Admin Expense>Dues & Subscriptions	933.00	(924.00)	9.00
			(224.00)	
			(700.00)	
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Asso.</b>	<b>933.00</b>	<b>(924.00)</b>	<b>9.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>			
Marcum 115	Subscriptions	0.00	224.00	224.00
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>0.00</b>	<b>224.00</b>	<b>224.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
80-210-00	Admin Expense>Internet	2,100.00	0.00	2,100.00
80-230-00	Admin Expense>Data Processing	51,436.00	0.00	51,436.00
80-240-00	Admin Expense>Professional Fees	114,087.00	54,800.00	168,887.00
			56,400.00	
			(1,600.00)	
80-700-00	Admin Expense>Contracted Service	26,802.00	0.00	26,802.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>194,425.00</b>	<b>54,800.00</b>	<b>249,225.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>			
80-142-00	Admin Expense>User Fee	100.00	0.00	100.00
80-234-00	Admin Expense>Licenses	1,705.00	0.00	1,705.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	23,826.00	0.00	23,826.00
80-243-00	Admin Expense>Late Fees	11,575.00	0.00	11,575.00
80-244-00	Admin Expense>Bank Fees	44,700.00	0.00	44,700.00
Marcum 111	Employee Food	0.00	1,474.00	1,474.00
			149.00	
			1,325.00	
Marcum 112	Employee Relations	0.00	1,392.00	1,392.00
			1,392.00	
Marcum 114	Discriminatory Bonus	0.00	29,250.00	29,250.00
			29,250.00	
Marcum 116	AAA Nusing Settlement	0.00	24,000.00	24,000.00
			24,000.00	
<b>Subtotal [M13]</b>	<b>Other</b>	<b>81,906.00</b>	<b>56,116.00</b>	<b>138,022.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin</b>	<b>311,923.00</b>	<b>106,747.00</b>	<b>418,670.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
70-177-00	Dietary Expense>Supplements	23,905.00	0.00	23,905.00
70-178-00	Dietary Expense>Food	199,886.00	0.00	199,886.00
71-178-00	Activity Expense>Food	1,019.00	0.00	1,019.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>224,810.00</b>	<b>0.00</b>	<b>224,810.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
70-183-00	Dietary Expense>Supplies	17,001.00	0.00	17,001.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>17,001.00</b>	<b>0.00</b>	<b>17,001.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>241,811.00</b>	<b>0.00</b>	<b>241,811.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>			
73-700-00	Laundry Expense>Contracted Service	22,596.00	0.00	22,596.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>22,596.00</b>	<b>0.00</b>	<b>22,596.00</b>
<b>Subgroup : [3C]</b>	<b>Other</b>			
73-183-00	Laundry Expense>Supplies	4,539.00	0.00	4,539.00
<b>Subtotal [3C]</b>	<b>Other</b>	<b>4,539.00</b>	<b>0.00</b>	<b>4,539.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>27,135.00</b>	<b>0.00</b>	<b>27,135.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			

<b>Subgroup : [4C]</b>	<b>Other</b>			
72-183-00	Housekeeping Expense>Supplies	20,265.00	0.00	20,265.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>20,265.00</b>	<b>0.00</b>	<b>20,265.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
62-000-00	Pharmacy Expense	73.00	0.00	73.00
62-145-00	Pharmacy Expense>RX	210,813.00	0.00	210,813.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>210,886.00</b>	<b>0.00</b>	<b>210,886.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
62-222-00	Pharmacy Expense>OTC	15,454.00	0.00	15,454.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>15,454.00</b>	<b>0.00</b>	<b>15,454.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>			
Marcum 109	Ambulance	0.00	5,544.00	5,544.00
			RJE - 9 5,544.00	
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>0.00</b>	<b>5,544.00</b>	<b>5,544.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
64-223-00	Other Ancillary Expense>Oxygen	8,656.00	0.00	8,656.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>8,656.00</b>	<b>0.00</b>	<b>8,656.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
64-225-00	Other Ancillary Expense>Radiology	12,599.00	0.00	12,599.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>12,599.00</b>	<b>0.00</b>	<b>12,599.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
64-224-00	Other Ancillary Expense>Lab	25,904.00	0.00	25,904.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>25,904.00</b>	<b>0.00</b>	<b>25,904.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
71-183-00	Activity Expense>Supplies	1,987.00	0.00	1,987.00
71-202-00	Activity Expense>Resident Missing Items	341.00	0.00	341.00
71-700-00	Activity Expense>Contracted Service	3,225.00	0.00	3,225.00
80-232-00	Admin Expense>Cable TV	8,266.00	0.00	8,266.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>13,819.00</b>	<b>0.00</b>	<b>13,819.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>			
60-183-00	Nursing Expense>Supplies	123,492.00	0.00	123,492.00
60-205-00	Nursing Expense>Sanitation & Incineration	657.00	0.00	657.00
60-208-00	Nursing Expense>Equip-Rental	41,856.00	0.00	41,856.00
60-230-00	Nursing Expense>Data Processing	10,852.00	0.00	10,852.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>176,857.00</b>	<b>0.00</b>	<b>176,857.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Alloc</b>	<b>484,440.00</b>	<b>5,544.00</b>	<b>489,984.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
70-207-00	Dietary Expense>Repairs & Maint	3,541.00	0.00	3,541.00
75-207-00	Maintenance Expense>Repairs & Maint	13,771.00	0.00	13,771.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>17,312.00</b>	<b>0.00</b>	<b>17,312.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
76-227-00	Utility Expense>Gas	37,330.00	0.00	37,330.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>37,330.00</b>	<b>0.00</b>	<b>37,330.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
76-228-00	Utility Expense>Electric	65,147.00	0.00	65,147.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>65,147.00</b>	<b>0.00</b>	<b>65,147.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
76-229-00	Utility Expense>Water/Sewer	37,074.00	0.00	37,074.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>37,074.00</b>	<b>0.00</b>	<b>37,074.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
75-183-00	Maintenance Expense>Supplies	11,196.00	0.00	11,196.00
75-205-00	Maintenance Expense>Sanitation & Incineration	26,257.00	0.00	26,257.00
75-217-00	Maintenance Expense>Extermination	1,186.00	0.00	1,186.00
75-218-00	Maintenance Expense>Snow Removal	13,305.00	0.00	13,305.00
75-219-00	Maintenance Expense>Landscaping	14,723.00	0.00	14,723.00
75-220-00	Maintenance Expense>Fire Drill	5,046.00	0.00	5,046.00

75-700-00	Maintenance Expense>Contracted Service	30,631.00	0.00	30,631.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>102,344.00</b>	<b>0.00</b>	<b>102,344.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			
92-000-00	Depreciation Expense	28,309.00	0.00	28,309.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>28,309.00</b>	<b>0.00</b>	<b>28,309.00</b>
<b>Subgroup : [8A]</b>	<b>Organization Expense</b>			
93-000-00	Amortization Expense	6,963.00	0.00	6,963.00
<b>Subtotal [8A]</b>	<b>Organization Expense</b>	<b>6,963.00</b>	<b>0.00</b>	<b>6,963.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
91-121-00	Property Expense>Rent	218,072.00	0.00	218,072.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>218,072.00</b>	<b>0.00</b>	<b>218,072.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
91-161-00	Property Expense>RE Taxes	86,685.00	0.00	86,685.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>86,685.00</b>	<b>0.00</b>	<b>86,685.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
91-261-00	Property Expense>Personal Prop Taxes	2,233.00	0.00	2,233.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>2,233.00</b>	<b>0.00</b>	<b>2,233.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>601,469.00</b>	<b>0.00</b>	<b>601,469.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
94-000-00	Interest Expense	58,672.00	0.00	58,672.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>58,672.00</b>	<b>0.00</b>	<b>58,672.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
80-165-00	Admin Expense>Insurance - Property	5,876.00	0.00	5,876.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>5,876.00</b>	<b>0.00</b>	<b>5,876.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>			
80-162-00	Admin Expense>Insurance - General Liability & Other	52,973.00	0.00	52,973.00
80-163-00	Admin Expense>Insurance - EPLI	1,928.00	0.00	1,928.00
80-164-00	Admin Expense>Surety Bond	500.00	0.00	500.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>55,401.00</b>	<b>0.00</b>	<b>55,401.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>119,949.00</b>	<b>0.00</b>	<b>119,949.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
40-111-00	Room & Board Revenue>Medicaid	(6,468,713.00)	0.00	(6,468,713.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(11,452.00)	0.00	(11,452.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(6,480,165.00)</b>	<b>0.00</b>	<b>(6,480,165.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>			
40-102-00	Room & Board Revenue>Medicare A	(3,061,749.00)	0.00	(3,061,749.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(3,061,749.00)</b>	<b>0.00</b>	<b>(3,061,749.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
40-102-14	Room & Board Revenue>Medicare A>Sequester	51,358.00	0.00	51,358.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual allowance</b>	<b>51,358.00</b>	<b>0.00</b>	<b>51,358.00</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40-104-00	Room & Board Revenue>Private	(67,020.00)	0.00	(67,020.00)
40-105-00	Room & Board Revenue>HMO	(184,609.00)	0.00	(184,609.00)
40-109-00	Room & Board Revenue>Hospice	(163,291.00)	0.00	(163,291.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(414,920.00)</b>	<b>0.00</b>	<b>(414,920.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
40-105-14	Room & Board Revenue>HMO>Sequester	581.00	0.00	581.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractual allowanc</b>	<b>581.00</b>	<b>0.00</b>	<b>581.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
41-102-00	Pharmacy Rev>Medicare A	(176,017.00)	0.00	(176,017.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(176,017.00)</b>	<b>0.00</b>	<b>(176,017.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			

41-102-01	Pharmacy Rev>Medicare A>C/A	176,017.00	0.00	176,017.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>	<b>176,017.00</b>	<b>0.00</b>	<b>176,017.00</b>
<b>Subgroup : [7A] Physical Therapy - Medicare</b>				
42-102-00	PT Revenue>Medicare A	(369,732.00)	0.00	(369,732.00)
42-103-00	PT Revenue>Medicare B	(99,132.00)	0.00	(99,132.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(468,864.00)</b>	<b>0.00</b>	<b>(468,864.00)</b>
<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>				
42-102-01	PT Revenue>Medicare A>C/A	369,732.00	0.00	369,732.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>	<b>369,732.00</b>	<b>0.00</b>	<b>369,732.00</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>				
42-104-00	PT Revenue>Private	(298.00)	0.00	(298.00)
42-105-00	PT Revenue>HMO	(6,458.00)	0.00	(6,458.00)
42-111-00	PT Revenue>Medicaid	(48,000.00)	0.00	(48,000.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(54,756.00)</b>	<b>0.00</b>	<b>(54,756.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>				
42-105-01	PT Revenue>HMO>C/A	4,148.00	0.00	4,148.00
42-111-01	PT Revenue>Medicaid>C/A	48,000.00	0.00	48,000.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Contractual Allowance</b>	<b>52,148.00</b>	<b>0.00</b>	<b>52,148.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>				
44-102-00	ST Revenue>Medicare A	(105,185.00)	0.00	(105,185.00)
44-103-00	ST Revenue>Medicare B	(119,764.00)	0.00	(119,764.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(224,949.00)</b>	<b>0.00</b>	<b>(224,949.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>				
44-102-01	ST Revenue>Medicare A>C/A	105,185.00	0.00	105,185.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>	<b>105,185.00</b>	<b>0.00</b>	<b>105,185.00</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>				
44-105-00	ST Revenue>HMO	(3,519.00)	0.00	(3,519.00)
44-111-00	ST Revenue>Medicaid	(33,467.00)	0.00	(33,467.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(36,986.00)</b>	<b>0.00</b>	<b>(36,986.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>				
44-105-01	ST Revenue>HMO>C/A	1,656.00	0.00	1,656.00
44-111-01	ST Revenue>Medicaid>C/A	33,467.00	0.00	33,467.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contractual Allowance</b>	<b>35,123.00</b>	<b>0.00</b>	<b>35,123.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>				
43-102-00	OT Revenue>Medicare A	(371,906.00)	0.00	(371,906.00)
43-103-00	OT Revenue>Medicare B	(83,850.00)	0.00	(83,850.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(455,756.00)</b>	<b>0.00</b>	<b>(455,756.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>				
43-102-01	OT Revenue>Medicare A>C/A	371,906.00	0.00	371,906.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>	<b>371,906.00</b>	<b>0.00</b>	<b>371,906.00</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>				
43-104-00	OT Revenue>Private	(244.00)	0.00	(244.00)
43-105-00	OT Revenue>HMO	(7,428.00)	0.00	(7,428.00)
43-111-00	OT Revenue>Medicaid	(45,061.00)	0.00	(45,061.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(52,733.00)</b>	<b>0.00</b>	<b>(52,733.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>				
43-105-01	OT Revenue>HMO>C/A	4,751.00	0.00	4,751.00
43-111-01	OT Revenue>Medicaid>C/A	45,061.00	0.00	45,061.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare Contractual Allowance</b>	<b>49,812.00</b>	<b>0.00</b>	<b>49,812.00</b>
<b>Subgroup : [10A] Other - Medicare</b>				
47-103-00	Other Ancillary Rev>Medicare B	(11,394.00)	0.00	(11,394.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(11,394.00)</b>	<b>0.00</b>	<b>(11,394.00)</b>
<b>Subgroup : [10B] Other - Non-medicare</b>				
47-105-00	Other Ancillary Rev>HMO	(194.00)	0.00	(194.00)
47-111-00	Other Ancillary Rev>Medicaid	(1,833.00)	0.00	(1,833.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	1,833.00	0.00	1,833.00
52-105-00	Revenue Adjustments>HMO	(44.00)	0.00	(44.00)

52-109-00	Revenue Adjustments>Hospice	(4.00)	0.00	(4.00)
52-111-00	Revenue Adjustments>Medicaid	(96,188.00)	0.00	(96,188.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(96,430.00)</b>	<b>0.00</b>	<b>(96,430.00)</b>
<b>Subgroup : [18] Other Revenue</b>				
51-818-00	Other Rev>Medical Records	(13.00)	0.00	(13.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(13.00)</b>	<b>0.00</b>	<b>(13.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(10,322,870.00)</b>	<b>0.00</b>	<b>(10,322,870.00)</b>
<b>Group : [31-32] Assets</b>				
<b>Subgroup : [A1] Cash</b>				
10-001-02	Cash>Clearing>Payroll	(92,518.00)	0.00	(92,518.00)
10-014-00	Cash>Petty Cash Facility	577.00	0.00	577.00
10-015-00	Cash>Petty Cash PNA	500.00	0.00	500.00
10-020-90	Cash>Payroll>West Haven	(3,001.00)	0.00	(3,001.00)
10-050-90	Cash>WFPayroll>West Haven	1,514.00	0.00	1,514.00
10-060-90	Cash>Resident Trust>West Haven	40,462.00	0.00	40,462.00
10-061-00	Cash>Care Cost	5,000.00	0.00	5,000.00
10-090-90	Cash>WFOperating>West Haven	(9,595.00)	0.00	(9,595.00)
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>(57,061.00)</b>	<b>0.00</b>	<b>(57,061.00)</b>
<b>Subgroup : [A2] Resident A/R</b>				
11-102-00	Accounts Receivable>Medicare A	246,867.00	0.00	246,867.00
11-104-00	Accounts Receivable>Private	109,354.00	0.00	109,354.00
11-105-00	Accounts Receivable>HMO	101,123.00	0.00	101,123.00
11-109-00	Accounts Receivable>Hospice	64,216.00	0.00	64,216.00
11-111-00	Accounts Receivable>Medicaid	1,116,062.00	0.00	1,116,062.00
11-112-00	Accounts Receivable>Income	2,406.00	0.00	2,406.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(73,407.00)	0.00	(73,407.00)
11-123-00	Accounts Receivable>Ancillary	51,243.00	0.00	51,243.00
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>1,617,864.00</b>	<b>0.00</b>	<b>1,617,864.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>				
12-000-00	Prepaid Expenses	701.00	0.00	701.00
12-124-00	Prepaid Expenses>Insurance	25,651.00	0.00	25,651.00
12-126-00	Prepaid Expenses>Taxes	1,927.00	0.00	1,927.00
12-881-00	Prepaid Expenses>Workers Comp	100,003.00	0.00	100,003.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>128,282.00</b>	<b>0.00</b>	<b>128,282.00</b>
<b>Subgroup : [B4] Leasehold Improvements</b>				
14-131-00	Fixed Assets>Leasehold Improvements	84,463.00	0.00	84,463.00
15-131-00	Accum Depn>Leasehold Improvements	(20,235.00)	0.00	(20,235.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>64,228.00</b>	<b>0.00</b>	<b>64,228.00</b>
<b>Subgroup : [B6] Movable Equipment</b>				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	10,653.00	0.00	10,653.00
14-133-00	Fixed Assets>Medical Equipment	9,351.00	0.00	9,351.00
14-134-00	Fixed Assets>Computer Hardware	34,292.00	0.00	34,292.00
14-135-00	Fixed Assets>Computer Software	6,755.00	0.00	6,755.00
14-137-01	Fixed Asset>Capital Lease>Copier	39,769.00	0.00	39,769.00
14-305-00	Fixed Assets>Sales Use Tax	520.00	0.00	520.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(3,919.00)	0.00	(3,919.00)
15-133-00	Accum Depn>Medical Equipment	(2,929.00)	0.00	(2,929.00)
15-134-00	Accum Depn>Computer Hardware	(15,210.00)	0.00	(15,210.00)
15-135-00	Accum Depn>Computer Software	(2,807.00)	0.00	(2,807.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(18,655.00)	0.00	(18,655.00)
15-305-00	Accum Depn>Sales Use Tax	(145.00)	0.00	(145.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>57,675.00</b>	<b>0.00</b>	<b>57,675.00</b>
<b>Subgroup : [D1] Deferred Deposits</b>				
13-128-00	Due From>Vendor Security Deposits	15,000.00	0.00	15,000.00
<b>Subtotal [D1]</b>	<b>Deferred Deposits</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>
<b>Subgroup : [D3] Organization Expense</b>				
17-000-00	Deferred Financing Costs	34,814.00	0.00	34,814.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(17,407.00)	0.00	(17,407.00)
<b>Subtotal [D3]</b>	<b>Organization Expense</b>	<b>17,407.00</b>	<b>0.00</b>	<b>17,407.00</b>
<b>Subgroup : [D4] Goodwill</b>				
16-000-00	Goodwill	634,280.00	0.00	634,280.00

<b>Subtotal [D4]</b>	<b>Goodwill</b>	<b>634,280.00</b>	<b>0.00</b>	<b>634,280.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
27-000-89	Due To/(From)>Prospect	3,868.00	0.00	3,868.00
27-317-00	Due To/(From)>Fairview Management	525.00	0.00	525.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>4,393.00</b>	<b>0.00</b>	<b>4,393.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
13-127-00	Due From>Old Owner	33,604.00	0.00	33,604.00
27-000-78	Due To/(From)>Maplewood Rehab and Nursing	452.00	0.00	452.00
27-000-82	Due To/(From)>Saugus Rehab and Nursing	448.00	0.00	448.00
27-000-83	Due To/(From)>Twin Oaks Rehab and Nursing	9.00	0.00	9.00
27-000-93	Due To/(From)>Holdings	810,437.00	0.00	810,437.00
27-111-00	Due To/(From)>Medicaid	259,031.00	0.00	259,031.00
27-172-00	Due To/(From)>Vendor	34,266.00	0.00	34,266.00
27-174-00	Due To/(From)>Other L&E	14,361.00	0.00	14,361.00
27-314-00	Due To/(From)>RFMS	1,410.00	0.00	1,410.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>1,154,018.00</b>	<b>0.00</b>	<b>1,154,018.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>3,636,086.00</b>	<b>0.00</b>	<b>3,636,086.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>			
20-000-00	Accounts Payable	(1,866,365.00)	0.00	(1,866,365.00)
21-141-00	Other Current Payables>Employee Benefits	(60.00)	0.00	(60.00)
21-149-00	Other Current Payables>Misc. PR Deduction	2,137.00	0.00	2,137.00
21-149-09	Other Current Payables>Misc. PR Deduction>401k	(1,612.00)	0.00	(1,612.00)
21-150-00	Other Current Payables>Union Dues W/H	(901.00)	0.00	(901.00)
21-350-00	Other Current Payables>Resident Funds	(40,462.00)	0.00	(40,462.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(1,091.00)	0.00	(1,091.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(1,908,354.00)</b>	<b>0.00</b>	<b>(1,908,354.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable (Current)</b>			
22-000-00	Note Payable>Tamkar	(1,090,000.00)	0.00	(1,090,000.00)
<b>Subtotal [A2]</b>	<b>Notes Payable (Current)</b>	<b>(1,090,000.00)</b>	<b>0.00</b>	<b>(1,090,000.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>			
23-000-00	Accrued Wages & Related	(54,268.00)	0.00	(54,268.00)
23-157-00	Accrued Expenses>PTO	(138,204.00)	0.00	(138,204.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(192,472.00)</b>	<b>0.00</b>	<b>(192,472.00)</b>
<b>Subgroup : [A7]</b>	<b>Medicare Final Settlement Payable</b>			
27-102-00	Due To/(From)>Medicare A	(5,111.00)	0.00	(5,111.00)
<b>Subtotal [A7]</b>	<b>Medicare Final Settlement Payable</b>	<b>(5,111.00)</b>	<b>0.00</b>	<b>(5,111.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
24-000-00	Accrued Expenses	(153,055.00)	0.00	(153,055.00)
24-000-02	Accrued Expenses>Tamkar Brokerage Fee	(4,352.00)	0.00	(4,352.00)
24-137-01	Accrued Expenses>Capital Lease>Copier	(20,163.00)	0.00	(20,163.00)
24-158-00	Accrued Expenses>Utilities (Assumed)	924.00	0.00	924.00
24-162-00	Accrued Expenses>Insurance - General Liability & Otl	(21,813.00)	0.00	(21,813.00)
24-260-79	Accrued Expenses>Welfare (Assumed) >Union	9,133.00	0.00	9,133.00
24-285-00	Accrued Expenses>Year End Adjustments	(4,993.00)	0.00	(4,993.00)
24-881-00	Accrued Expenses>Workers Comp	(95,879.00)	0.00	(95,879.00)
24-882-00	Accrued Expenses>Health Insurance	(118,593.00)	0.00	(118,593.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(408,791.00)</b>	<b>0.00</b>	<b>(408,791.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
27-000-87	Due To/(From)>Torrington	(4,589.00)	0.00	(4,589.00)
27-000-88	Due To/(From)>New Haven	(17,468.00)	0.00	(17,468.00)
27-000-91	Due To/(From)>Waterbury	(16,060.00)	0.00	(16,060.00)
27-000-92	Due To/(From)>Management	(96,458.00)	0.00	(96,458.00)
27-152-00	Due To/(From)>Employee	(5,044.00)	0.00	(5,044.00)
27-257-00	Due To/(From)>Employee Physicals	(2,279.00)	0.00	(2,279.00)
27-315-00	Due To/(From)>Southport	(32.00)	0.00	(32.00)
28-127-00	Due To>Old Owner	(23,474.00)	0.00	(23,474.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(165,404.00)</b>	<b>0.00</b>	<b>(165,404.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
27-105-00	Due To/(From)>HMO	(417.00)	0.00	(417.00)
27-112-00	Due To/(From)>Income	(5,895.00)	0.00	(5,895.00)

27-199-00	Due To>Patient Spend Down	(27,132.00)	0.00	(27,132.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(33,444.00)</b>	<b>0.00</b>	<b>(33,444.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(3,803,576.00)</b>	<b>0.00</b>	<b>(3,803,576.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B1]</b>	<b>Owner's Capital</b>			
31-000-86	Partner's Equity>All Partners>Capital Draws	2,049.00	0.00	2,049.00
<b>Subtotal [B1]</b>	<b>Owner's Capital</b>	<b>2,049.00</b>	<b>0.00</b>	<b>2,049.00</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
30-000-00	Retained Earnings	208,159.00	0.00	208,159.00
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>208,159.00</b>	<b>0.00</b>	<b>208,159.00</b>
<b>Total [35]</b>	<b>Equity</b>	<b>210,208.00</b>	<b>0.00</b>	<b>210,208.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Client: **Regal Care Management**  
 Engagement: **Medicaid - RegalCare at West Haven, 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
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass dental expense to the correct line of the cost report				
Marcum 101	Dentist	N.01a	6,118.00	
60-206-00	Nursing Expense>Clinical Services			6,118.00
<b>Total</b>			<b>6,118.00</b>	<b>6,118.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass cell phone expense from the telephone line				
Marcum 102	Cell Phone	E.02	1,484.00	
80-231-00	Admin Expense>Telephone			1,484.00
<b>Total</b>			<b>1,484.00</b>	<b>1,484.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass other employee benefits				
85-200-79	Employee Benefits Expense>Training Fund>Union	E.05	32,341.00	
85-204-00	Training & Education		1,128.00	
85-245-00	Employee Benefits Expense>Background Checks		2,415.00	
85-255-79	Employee Benefits Expense>Pension>Union		256,842.00	
85-260-79	Employee Benefits Expense>Welfare>Union		730,785.00	
Marcum 111	Employee Food		149.00	
Marcum 112	Employee Relations		1,392.00	
Marcum 113	Allowable Party		2,700.00	
Marcum 114	Discriminatory Bonus		29,250.00	
61-883-00	Nursing Admin Expense>Other Benefits			750,322.00
69-883-00	Social Services Expense>Other Benefits			9,773.00
70-883-00	Dietary Expense>Other Benefits			91,866.00
71-883-00	Activity Expense>Other Benefits			21,040.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			78,448.00
75-883-00	Maintenance Expense>Other Benefits			36,156.00
80-883-00	Admin Expense>Other Benefits			69,397.00
<b>Total</b>			<b>1,057,002.00</b>	<b>1,057,002.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass professional fees from accountancy line				
80-240-00	Admin Expense>Professional Fees	E.03	56,400.00	
80-239-00	Admin Expense>Accounting Fees			56,400.00
<b>Total</b>			<b>56,400.00</b>	<b>56,400.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass legal fees out of professional fees				
80-238-00	Admin Expense>Legal Fees	E.13	1,600.00	
80-240-00	Admin Expense>Professional Fees			1,600.00
<b>Total</b>			<b>1,600.00</b>	<b>1,600.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
To reclass Employee food expenses out of the allowable holiday party account				
Marcum 111	Employee Food	E.05a	1,325.00	
Marcum 113	Allowable Party			1,325.00
<b>Total</b>			<b>1,325.00</b>	<b>1,325.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
To reclass Subscriptions out of Dues line				
Marcum 115	Subscriptions	N.01a	224.00	
80-235-00	Admin Expense>Dues & Subscriptions			224.00
<b>Total</b>			<b>224.00</b>	<b>224.00</b>
<b>Reclassifying Journal Entries JE # 8</b>				
To reclass AAA Nursing Settlement expense out of contract cnas line				
Marcum 116	AAA Nusing Settlement	E.06	24,000.00	
80-700-20	Nursing Expense>Contracted Service>CNA			24,000.00
<b>Total</b>			<b>24,000.00</b>	<b>24,000.00</b>
<b>Reclassifying Journal Entries JE # 9</b>				
To reclass ambulance expense from Admin Travel				
Marcum 109	Ambulance	N.01a	5,544.00	
80-213-00	Nursing Expense>Transportation			5,544.00
<b>Total</b>			<b>5,544.00</b>	<b>5,544.00</b>
<b>Reclassifying Journal Entries JE # 10</b>				
To reclass Education Expense to correct line of cost report				
80-204-00	Nursing Expense>Training & Education	M.01	700.00	
80-235-00	Admin Expense>Dues & Subscriptions			700.00
<b>Total</b>			<b>700.00</b>	<b>700.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>1,154,397.00</b>	<b>1,154,397.00</b>
<b>Total All Journal Entries</b>			<b>1,154,397.00</b>	<b>1,154,397.00</b>



Provider Name: RegalCare at West Haven, LLC  
 Provider Number: 000010926  
 Period Ended: 9/30/18

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

**PURPOSE:** To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: