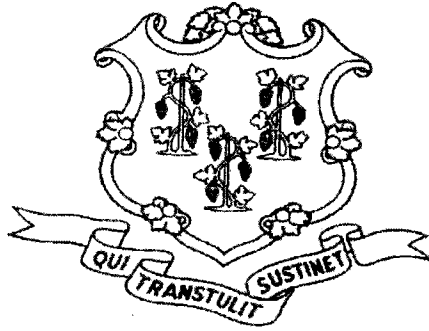


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

| | |
|--|-------------------------------------|
| Name of Facility (as licensed) Advanced Nursing & Rehabilitation Center of New Haven, LLC | |
| Address (No. & Street, City, State, Zip Code) 169 Davenport Avenue, New Haven, CT 06519 | |
| Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) | |
| Report for Year Beginning 10/1/2015 | Report for Year Ending 9/30/2016 |

| | | | | |
|------------------|--------------|------|-----------|------------------------------|
| License Numbers: | CCNH 2378 | RHNS | (Specify) | Medicare Provider 07-5348 |
|------------------|--------------|------|-----------|------------------------------|

| | | | |
|----------------------------|-------------|------|---------|
| Medicaid Provider Numbers: | CCNH 323 | RHNS | ICF-IID |
|----------------------------|-------------|------|---------|

For Department Use Only

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

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General Information

| | | | | |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed) Advanced Nursing & Rehabilitation Center of New Ha | License No. 2378 | Report for Year Ended 9/30/2016 | Page 1 | of 37 |
|--|---------------------|------------------------------------|-----------|----------|

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Advanced Nursing & Rehabilitation Center of New Haven, LLC [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, 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) Peter Showstead | | | Printed Name (Owner) Makhlouf Suissa | | |
| Subscribed and Sworn to before me: | State of | Date | Signed (Notary Public) | Comm. Expires / / | |
| Address of Notary Public | | | | | |

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | | Page 1A | of 37 |
|--|------------------------------|--------------------|-----------------|-----------|
| Name of Facility Advanced Nursing & Rehabilitation Center of New Haven, LLC | Period Covered: | From 10/1/2015 | To 9/30/2016 | |
| Address of Facility 169 Davenport Avenue, New Haven, CT 06519 | | | | |
| Report Prepared By Marcum LLP | Phone Number 203-781-9600 | Date 12/16/2016 | | |
| Item | Total | CCNH | RHNS | (Specify) |
| 1. Dietary wages paid \$ | | | | |
| 2. Laundry wages paid \$ | | | | |
| 3. Housekeeping wages paid \$ | | | | |
| 4. Nursing wages paid \$ | | | | |
| 5. All other wages paid \$ | | | | |
| 6. Total Wages Paid \$ | | | | |
| 7. Total salaries paid \$ | | | | |
| 8. Total Wages and Salaries Paid (As per page 10 of Report) \$ | | | | |

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

| | | | | |
|--|--------------|--|-------------|----------------------------------|
| Phone No. of Facility 203-789-1650 | | Report for Year Ended 9/30/2016 | Page 2 | of 37 |
| Name of Facility (as shown on license) Advanced Nursing & Rehabilitation Center of New Haven, LL | | Address (No. & Street, City, State, Zip) 169 Davenport Avenue, New Haven, CT 06519 | | |
| License Numbers: | CCNH 2378 | RHNS | (Specify) | Medicare Provider No. 07-5348 |
| Type of Facility (Check appropriate box(es)) | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify) | | | | |
| Type of Ownership (Check appropriate box) | | | | |
| <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust | | | | |
| If this facility opened or closed during report year provide: | | Date Opened | Date Closed | |
| Has there been any change in ownership or operation during this report year? | | | | |
| <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully. | | | | |
| | | | | |
| Administrator | | | | |
| Name of Administrator Peter Showstead | | Nursing Home Administrator's License No.: | 0431 | |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. | | | | |
| Name N/A | | License No.: | | |
| | | | | |
| | | | | |
| | | | | |

General Information and Questionnaire
Corporate Owners

| | | | | |
|--|---------------------|------------------------------------|-------------------------|----------|
| Name of Facility Advanced Nursing & Rehabilitation Center of | License No. 2378 | Report for Year Ended 9/30/2016 | 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 | | |
| | | | | |
| Name of Directors, Officers | Business Address | Title | No. Shares Held by Each | |
| N/A | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Names of Stockholders Owning at Least 10% of Shares | | | | |
| N/A | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**General Information and Questionnaire
 Related Parties***

| Name of Facility Advanced Nursing & Rehabilitation Center of New Ha | License No. 2378 | Report for Year Ended 9/30/2016 | Page 4 | of 37 | | |
|---|--|---|----------------------------------|--|---------------|----------------------------------|
| Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No | | | | | | |
| If "Yes," provide the Name/Address and complete the information on Page 11 of the report. | | | | | | |
| Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | | | |
| If "Yes," provide the following information: | | | | | | |
| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
| | | Yes | No %** | | | |
| Advanced Healthcare Properties | 1401 S. Brentwood Blvd, Suite 170, St. Louis, MO 63144 | <input type="radio"/> | <input checked="" type="radio"/> | Pg. 22 / Line 9 | 106.096 | 106.096 |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 {a} The building was acquired part way through the year.

General Information and Questionnaire
Basis for Allocation of Costs

| | | | | |
|---|---------------------|------------------------------------|-----------|----------|
| Name of Facility Advanced Nursing & Rehabilitation Center of N | License No. 2378 | Report for Year Ended 9/30/2016 | Page 5 | of 37 |
|---|---------------------|------------------------------------|-----------|----------|

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.

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

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

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

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 Advanced Nursing & Rehabilitation Center of New Haven, | | License No. 2378 | Report for Year Ended 9/30/2016 | | Page 6 | of 37 | |
|--|--|----------------------------------|------------------------------------|-----------------|---------------|---------------------------|--------------------------|
| Name and Address of Lessor | Related * to Owners, Operators, Officers | | Description of Items Leased | Date of Lease** | Term of Lease | Annual Amount of Lease | Amount Claimed |
| | Yes | No | | | | | |
| Pitney Bowes - 1 Elmcroft Road - Stamford, CT | <input type="radio"/> | <input checked="" type="radio"/> | Postage Meter | 08/11/11 | 51 Months | 1,012 | 1,012 |
| Ecopier Solutions - 245 Park Ave 39th Floor - New York City, New York 10167 | <input type="radio"/> | <input checked="" type="radio"/> | 4 Copiers | 08/03/11 | 60 Months | 17,606 | 17,606 |
| Ecolab - 1 Wabasha Street North #100 - St Paul, Minnesota | <input type="radio"/> | <input checked="" type="radio"/> | Dishwasher | 07/28/11 | 60 Months | 7,028 | 7,028 |
| Mercedes Benz Financial Services - PO Box 5209 - Carol Stream, IL 60197-5209 | <input type="radio"/> | <input checked="" type="radio"/> | 2015 Mercedes-Benz ML350W4 | 11/17/14 | 36 Months | 10,453 | 10,453 |
| Honda Financial Services - PO Box 7829 - Philadelphia, PA 19101-7829 | <input type="radio"/> | <input checked="" type="radio"/> | 2016 Honda Accord (See Attached) | 07/11/16 | 36 Months | 4,860 | 1,465 |
| | <input type="radio"/> | <input type="radio"/> | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | |
| | <input type="radio"/> | <input type="radio"/> | | | | | |
| Is a Mileage Log Book Maintained for All Leased Vehicles ? | | | | | | <input type="radio"/> Yes | <input type="radio"/> No |
| Total *** | | | | | | | 37,564 |

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.



Financial Services

Payment Information

| | |
|-------------------------|--------------------|
| Payment Due Date | September 11, 2016 |
| Current Payment Due | \$ 405.00 |
| Past Due | \$ 405.00 |
| Total Amount Due | \$ 810.00 |

| | |
|-----------------------|--------------------|
| Payoff Summary | |
| Payoff Amount | \$ 30,205.58 |
| Payoff Good Through | September 11, 2016 |

Account Information

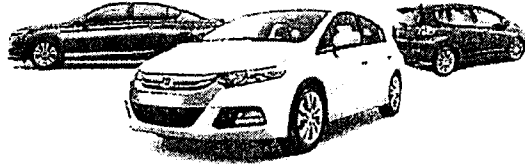
| | |
|--------------------------|-------------------|
| Account Number | 318706537 |
| Vehicle Description | 2016 HONDA ACCORD |
| VIN Number | 1HGCR2F85GA232756 |
| Regular Payment Amount | \$ 405.00 |
| Maturity Date | July 11, 2019 |
| Payments Remaining | 35 |
| Annual Mileage Allowance | 20,000 |

IMPORTANT

Your account is currently past due and this and other information about your account may be reported to the credit bureaus. Please see the important NOTICE ABOUT NEGATIVE CREDIT REPORTING on the reverse side. This statement includes an amount from a prior billing, which is now past due. Go to hondafinancialservices.com to make a one-time payment or contact us for payment arrangements and other options.

No activity occurred on your account since the last monthly statement.

Statement Date: August 20, 2016
MONTHLY STATEMENT



hondafinancialservices.com

Customer Service:

(800) 916-9939

Automated response 24 hours, 7 days a week
Associates available weekdays from 9:00 am - 5:00 pm EST

For Correspondence Only:

Honda Financial Services
P.O. Box 65507
Wilmington, DE 19808-0507

For Payment Only:

Honda Financial Services
P.O. Box 7829
Philadelphia, PA 19101-7829

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STMT-BRE



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03638 6688553 009639 037875 00001/05001



Financial Services

Honda Financial Services
P.O. Box 65507
Wilmington, DE 19808-0507

| | |
|-------------------------|--------------------|
| Payment Due Date | September 11, 2016 |
| Account Number | 318706537 |
| Total Amount Due | \$ 810.00 |

Please make check payable to:
Honda Financial Services or HFS.
Write amount enclosed here. →



Please mail check to:

Honda Financial Services
Honda Financial Services is a DBA of AHFC
P.O. Box 7829
Philadelphia, PA 19101-7829



>03638 6688553 001 008161 STMT 8
ELIYAHU SAMOWITZ
1961 E 9TH ST
BROOKLYN, NY 11223-3241

2 108 000405008 000 000810009 091116 030205580 00000318706537 9

1#9-S1M1-2013

General Information and Questionnaire
Accounting Basis

| | | | | | | |
|--|---|---------------------|------------------------------------|------------------------------|----------|--|
| Name of Facility Advanced Nursing & Rehabilitation Center of New Ha | | License No. 2378 | Report for Year Ended 9/30/2016 | Page 7a | of 37 | |
| Legal Services Information (continued) | | | | | | |
| Name of Legal Firm or Independent Attorney | | | | Telephone Number | | |
| 1 | City of New Haven-Office of Tax Collector | | | 203-946-8054 | | |
| 2 | Angela Brooks | | | | | |
| 3 | Employee Rights, LLC | | | 203-936-9111 | | |
| 4 | | | | | | |
| 5 | | | | | | |
| Address (<i>No. & Street, City, State, Zip Code</i>) | | | | | | |
| 1 | 165 Church St, Ste 161, New Haven, CT 06510 | | | | | |
| 2 | | | | | | |
| 3 | 57 State St, North Haven, CT 06473 | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| Services Provided by This Firm (<i>describe fully</i>) | | | | | | |
| 1 | Real Estate Tax penalty (disallowed) | | | \$ | 2,050 | |
| 2 | Employee settlement | | | \$ | 6,000 | |
| 3 | Employee settlement | | | \$ | 4,000 | |
| 4 | | | | \$ | | |
| 5 | | | | \$ | | |
| | | | | Charge for Services Provided | | |
| | | | | \$ | 12,050 | |
| Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. | | | | | | |
| <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e | | | | | | |

Schedule of Resident Statistics

| Name of Facility Advanced Nursing & Rehabilitation Center of New Haven, LLC | License No. 2378 | | Report for Year Ended 9/30/2016 | | | | Page 8 | of 37 |
|---|---------------------|------------------|------------------------------------|-----------------------|------|----------------------|-----------|----------|
| | Total All Levels | Total CCNH Level | Total RHNS Level | Period 10/1 Thru 6/30 | | Period 7/1 Thru 9/30 | | |
| | | | | Total | CCNH | RHNS | (Specify) | Total |
| 1. Certified Bed Capacity | | | | | | | | |
| A. On last day of PREVIOUS report period | 226 | 226 | | 226 | | 226 | | 226 |
| B. On last day of THIS report period | 226 | 226 | | 226 | | 226 | | 226 |
| 2. Number of Residents | | | | | | | | |
| A. As of midnight of PREVIOUS report period | 148 | 148 | | 148 | | 174 | | 174 |
| B. As of midnight of THIS report period | 189 | 189 | | 174 | | 189 | | 189 |
| 3. Total Number of Days Care Provided During Period | | | | | | | | |
| A. Medicare | 5,639 | 5,639 | | 4,092 | | 1,547 | | 1,547 |
| B. Medicaid (Conn.) | 53,564 | 53,564 | | 39,064 | | 14,500 | | 14,500 |
| C. Medicaid (other states) | | | | | | | | |
| D. Private Pay | 190 | 190 | | 177 | | 13 | | 13 |
| E. State SSI for RCH | | | | | | | | |
| F. Other (Specify) Hospice & Yale | 1,277 | 1,277 | | 1,143 | | 134 | | 134 |
| G. Total Care Days During Period (3A thru F) | 60,670 | 60,670 | | 44,476 | | 16,194 | | 16,194 |
| Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds | | | | | | | | |
| A. Medicaid Bed Reserve Days | | | | | | | | |
| B. Other Bed Reserve Days | | | | | | | | |
| 5. Total Resident Days (3G + 4A + 4B) | 60,670 | 60,670 | | 44,476 | | 16,194 | | 16,194 |

Schedule of Resident Statistics (Cont'd)

| Name of Facility Advanced Nursing & Rehabilitation Center of | | | License No. 2378 | | | Report for Year Ended 9/30/2016 | | | Page 9 | | of 37 | | |
|---|-----------------|------|---------------------|----------------|----------|------------------------------------|-----------|----------------------|-----------|-----------------------|-----------|-----------|-------------------|
| 4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information: | | | | | | | | | | | | | |
| Date of Change | Place of Change | | | Change in Beds | | | | | | Capacity After Change | | | Reason for Change |
| | CCNH | RHNS | (Specify) | Lost | | | Gained | | | CCNH | RHNS | (Specify) | |
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change. | | | | | | | | | | | | | |
| Change in Resident Days | | | | | | | | CCNH | RHNS | (Specify) | | | |
| 1st change | | | | | | | | | | | | | |
| 2nd change | | | | | | | | | | | | | |
| 3rd change | | | | | | | | | | | | | |
| 4th change | | | | | | | | | | | | | |
| 6. Number of Residents and Rates on September 30 of Cost Year | | | | | | | | | | | | | |
| Item | Medicare | | Medicaid | | Self-Pay | | | Other State Assisted | | | | | |
| | CCNH | RHNS | CCNH | RHNS | CCNH | RHNS | (Specify) | R.C.H. | ICF-MR | | | | |
| No. of Residents | 26 | | 161 | | 2 | | | | | | | | |
| Per Diem Rate | | | | | | | | | | | | | |
| a. One bed rm. | Various | | | | 355.00 | | | | | | | | |
| b. Two bed rms. | Various | | 265.21 | | 355.00 | | | | | | | | |
| c. Three or more bed rms. | | | | | | | | | | | | | |
| 7. Total Number of Physical Therapy Treatments | | | | | | | | TOTAL | CCNH | RHNS | (Specify) | | |
| A. Medicare - Part B | | | | | | | | 3,655 | 3,655 | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | | | | |
| 2. Restorative Treatments | | | | | | | | 1,279 | 1,279 | | | | |
| C. Other | | | | | | | | 11,426 | 11,426 | | | | |
| D. Total Physical Therapy Treatments | | | | | | | | 16,360 | 16,360 | | | | |
| 8. Total Number of Speech Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | 652 | 652 | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | | | | |
| 2. Restorative Treatments | | | | | | | | 204 | 204 | | | | |
| C. Other | | | | | | | | 1,640 | 1,640 | | | | |
| D. Total Speech Therapy Treatments | | | | | | | | 2,496 | 2,496 | | | | |
| 9. Total Number of Occupational Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | | | | | 4,975 | 4,975 | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | | | | |
| 2. Restorative Treatments | | | | | | | | 859 | 859 | | | | |
| C. Other | | | | | | | | 11,841 | 11,841 | | | | |
| D. Total Occupational Therapy Treatments | | | | | | | | 17,675 | 17,675 | | | | |

Report of Expenditures - Salaries & Wages

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|--|----------------------|-----------------------|------|-------|-----------|-------|
| Advanced Nursing & Rehabilitation Center of New Haven, L | 2378 | 9/30/2016 | 10 | 37 | | |
| Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No | | | | | | |
| | Total Cost and Hours | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| A. Salaries and Wages* | | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | | | | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 164,699 | 2,466 | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | 12,545 | 474 | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 567,330 | 24,977 | | | | |
| 5. Dietary Service | | | | | | |
| a. Head Dietitian | | | | | | |
| b. Food Service Supervisor | | | | | | |
| c. Dietary Workers | 842,269 | 44,343 | | | | |
| 6. Housekeeping Service | | | | | | |
| a. Head Housekeeper | | | | | | |
| b. Other Housekeeping Workers | 496,126 | 27,324 | | | | |
| 7. Repairs & Maintenance Services | | | | | | |
| a. Engineer or Chief of Maintenance | | | | | | |
| b. Other Maintenance Workers | 181,799 | 10,172 | | | | |
| 8. Laundry Service | | | | | | |
| a. Supervisor | | | | | | |
| b. Other Laundry Workers | 254,758 | 14,870 | | | | |
| 9. Barber and Beautician Services | | | | | | |
| 10. Protective Services | 162,213 | 13,530 | | | | |
| 11. Accounting Services | | | | | | |
| a. Head Accountant | | | | | | |
| b. Other Accountants | | | | | | |
| 12. Professional Care of Residents | | | | | | |
| a. Directors and Assistant Director of Nurses | 214,513 | 4,081 | | | | |
| b. RN | | | | | | |
| 1. Direct Care | 565,400 | 15,517 | | | | |
| 2. Administrative** | 47,424 | 1,510 | | | | |
| c. LPN | | | | | | |
| 1. Direct Care | 2,211,949 | 70,749 | | | | |
| 2. Administrative** | | | | | | |
| d. Aides and Attendants | 3,063,386 | 174,611 | | | | |
| e. Physical Therapists | 195,631 | 6,151 | | | | |
| f. Speech Therapists | 92,090 | 1,659 | | | | |
| g. Occupational Therapists | 214,889 | 5,661 | | | | |
| h. Recreation Workers | 121,408 | 7,555 | | | | |
| 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 | 122,460 | 4,054 | | | | |
| n. Marketing | 1,871 | 154 | | | | |
| o. Other (Specify) | | | | | | |
| See Attached Schedule | 161,019 | 4,612 | | | | |
| <i>A-13. Total Salary Expenditures</i> | 9,693,779 | 434,470 | | | | |

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

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

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

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

| Name of Facility | | License No. | | Report for Year Ended | | Page | of | | |
|---|-------------|----------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Advanced Nursing & Rehabilitation Center of New Haven, LLC | | 2378 | | 9/30/2016 | | 11 | 37 | | |
| Name | Salary Paid | | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
| | CCNH | RHNS (Specify) | | | | | | | |
| Section I - Operators/Owners | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12). | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

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

** Include all employment worked during the cost year.

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

| Name of Facility (as licensed) Advanced Nursing & Rehabilitation Center of New Haven, LLC | License No. 2378 | Report for Year Ended 9/30/2016 | | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Page 12 | of 37 |
|--|---------------------|------------------------------------|---|--|---|--------------------------|--------------------------|
| | | Total Hours Worked | Total Hours Worked | | | | |
| Name | CCNH | RHNS (Specify) | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Total Hours Worked | Compensation Received |
| Section III - Administrators*** | | | | | | | |
| Thomas E. Quinn (10/1/15 - 11/30/15) | 21,133 | | Non-discrim | Administrator | 335 A2 | | |
| Peter Showstead (10/19/15 - 9/30/16) | 143,566 | | Non-discrim | Administrator | 2,131 A2 | | |
| Section IV - Assistant Administrators | | | | | | | |
| Eliyahu Samowitz (7/11/16 - 9/30/16) | 12,545 | | Non-discrim | Asst Administrator | 474 A3 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

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

B. Report of Expenditures - Professional Fees

| Name of Facility | License No. | Report for Year Ended | Page | of | | |
|---|----------------|-----------------------|------|-------|-----------|-------|
| Advanced Nursing & Rehabilitation Center of New | 2378 | 9/30/2016 | 13 | 37 | | |
| Total Cost and Hours | | | | | | |
| Item | CCNH | Hours | RHNS | Hours | (Specify) | Hours |
| *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) | | | | | | |
| 1. Dietitian | | | | | | |
| 2. Dentist | | | | | | |
| 3. Pharmacist | 16,506 | 237 | | | | |
| 4. Podiatrist | | | | | | |
| 5. Physical Therapy | | | | | | |
| a. Resident Care | 8,114 | 54 | | | | |
| b. Other | | | | | | |
| 6. Social Worker | | | | | | |
| 7. Recreation Worker | | | | | | |
| 8. Physicians | | | | | | |
| a. Medical Director (entire facility) | 69,750 | 340 | | | | |
| b. Utilization Review (Title 18 and 19 only) monthly meeting | | | | | | |
| c. Resident Care** | | | | | | |
| d. Administrative Services facility | | | | | | |
| 1. Infection Control Committee (Quarterly meetings) | | | | | | |
| 2. Pharmaceutical Committee (Quarterly meetings) | | | | | | |
| 3. Staff Development Committee (Once annually) | | | | | | |
| e. Other (Specify) | | | | | | |
| 9. Speech Therapist | | | | | | |
| a. Resident Care | | | | | | |
| b. Other | | | | | | |
| 10. Occupational Therapist | | | | | | |
| a. Resident Care | | | | | | |
| b. Other | | | | | | |
| 11. Nurses and aides and attendants | | | | | | |
| a. RN | | | | | | |
| 1. Direct Care | 52,495 | 768 | | | | |
| 2. Administrative*** | 12,086 | 123 | | | | |
| b. LPN | | | | | | |
| 1. Direct Care | | | | | | |
| 2. Administrative*** | 18,784 | 419 | | | | |
| c. Aides | 7,328 | 288 | | | | |
| d. Other | | | | | | |
| 12. Other (Specify) See Attached Schedule | 20,555 | 636 | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 205,618 | 2,865 | | | | |

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

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|--|-------------------------------------|--|----------------------------------|-----------------------------|------|----|
| Advanced Nursing & Rehabilitation Center of New Haven | | 2378 | 9/30/2016 | | 14 | 37 |
| Name & Address of Individual | Full Explanation of Service | Related** to Owners, Operators, Officers | | Explanation of Relationship | | |
| | | Yes | No | | | |
| Omnicare - P.O. Box 715268, Columbus, OH 43271-5268 | Pharmacy Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Guardian Consulting Services | Pharmacy Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Fieldston Operating | PT Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Dr. A.O. Adetola - 169 Davenport Ave., Columbus, OH 43271-5268 | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Freda Boateng MD | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| IPC Hospitalists of New England | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Complete Health LLC | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| The Nurse Network | RN, LPN, and CNA Agency | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Pristine Nursing Care | RN Agency | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Medfirst Staffing Services | RN Agency & MDS Consultant Services | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| APF | RN Agency | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Company Nurse LLC | Nursing Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Hollis Park Manor Nursing Home | Nursing Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Health Care Support Advisors | Medical Records Consultant | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| State of Connecticut | Inspections | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Life Safety Services | Inspections | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| Rabbi Levi Reintz - 158 Goffe Terrace, New Haven, CT 06511 | Religious Services | <input type="radio"/> | <input checked="" type="radio"/> | N/A | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |
| | | <input type="radio"/> | <input type="radio"/> | | | |

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|--|--------------|-----------------------|------|-----------|----|
| Advanced Nursing & Rehabilitation Center of Ne | 2378 | 9/30/2016 | | 15 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| 1. Administrative and General | | | | | |
| a. Employee Health & Welfare Benefits | | | | | |
| 1. Workmen's Compensation | \$ 995,008 | 995,008 | | | |
| 2. Disability Insurance | \$ 2,250 | 2,250 | | | |
| 3. Unemployment Insurance | \$ | | | | |
| 4. Social Security (F.I.C.A.) | \$ 978,795 | 978,795 | | | |
| 5. Health Insurance | \$ 1,618,260 | 1,618,260 | | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ | | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 536,956 | 536,956 | | | |
| 8. Uniform Allowance | \$ 194 | 194 | | | |
| 9. Other (<i>Specify</i>) See Attached Schedule | \$ 76,636 | 76,636 | | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* | \$ | | | | |
| c. Bad Debts* | \$ (513) | (513) | | | |
| d. Accounting and Auditing | \$ 38,616 | 38,616 | | | |
| e. Legal (<i>Services should be fully described on Page 7</i>) | \$ 53,257 | 53,257 | | | |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ | | | | |
| g. Office Supplies | \$ 29,544 | 29,544 | | | |
| h. Telephone and Cellular Phones | | | | | |
| 1. Telephone & Pagers | \$ 22,705 | 22,705 | | | |
| 2. Cellular Phones | \$ 339 | 339 | | | |
| i. Appraisal (<i>Specify purpose and attach copy</i>)* | \$ | | | | |
| j. Corporation Business Taxes (<i>franchise tax</i>) | \$ | | | | |
| k. Other Taxes (<i>Not related to property - See Page 22</i>) | | | | | |
| 1. Income* | \$ | | | | |
| 2. Other (<i>Specify</i>) See Attached Schedule | \$ 6,398 | 6,398 | | | |
| 3. Resident Day User Fee | \$ 1,140,533 | 1,140,533 | | | |
| Subtotal | \$ 5,498,978 | 5,498,978 | | | |

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

(Carry Subtotals forward to next page)

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

Advanced Nursing & Rehabilitation Center of New Haven, LLC
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

| Description | CCNH | RHNS | (Specify) |
|----------------------------|-----------|------|-----------|
| | - | | |
| Employee Background Checks | \$ 6,100 | | |
| Employee Training | \$ 70,536 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | \$ 76,636 | \$ - | \$ - |

Schedule of Other Taxes

| Description | CCNH | RHNS | (Specify) |
|--|----------|------|-----------|
| | - | | |
| Sales Taxes on various items purchased | \$ 6,398 | | |
| | | | |
| Total | \$ 6,398 | \$ - | \$ - |

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|---|--------------|-----------------------|------|-----------|----|
| Advanced Nursing & Rehabilitation Center of New H | 2378 | 9/30/2016 | | 16 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| Subtotals Brought Forward: | | | | | |
| | 5,498,978 | 5,498,978 | | | |
| i. Travel and Entertainment | | | | | |
| 1. Resident Travel and Entertainment | \$ 3,718 | 3,718 | | | |
| 2. Holiday Parties for Staff | \$ 8,554 | 8,554 | | | |
| 3. Gifts to Staff and Residents | \$ | | | | |
| 4. Employee Travel | \$ 13,994 | 13,994 | | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ | | | | |
| 6. Automobile Expense (<i>not purchase or depreciation</i>) | \$ 2,230 | 2,230 | | | |
| 7. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | |
| m. Other Administrative and General Expenses | | | | | |
| 1. Advertising Help Wanted (<i>all such expenses</i>) | \$ 8,844 | 8,844 | | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ 10,898 | 10,898 | | | |
| 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 | \$ 4,396 | 4,396 | | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ 7,861 | 7,861 | | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ | | | | |
| 9. Subscriptions | \$ 3,305 | 3,305 | | | |
| 10. Contributions*** See Attached Schedule | \$ 1,260 | 1,260 | | | |
| 11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) | \$ 135,352 | 135,352 | | | |
| 12. Administrative Management Services** | \$ | | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 211,178 | 211,178 | | | |
| C-14 Total Administrative & General Expenditures | \$ 5,910,568 | 5,910,568 | | | |

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

| Description | CCNH | RHNS | (Specify) |
|--------------------------------|------------------|-------------|-------------|
| Promotions Expense | \$ 4,411 | | |
| Advertising Expenses | \$ 6,487 | | |
| Total Other Advertising | \$ 10,898 | \$ - | \$ - |

Schedule of Dues

| Description | CCNH | RHNS | (Specify) |
|-------------------|-----------------|-------------|-------------|
| CAHCF | \$ 7,861 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Dues | \$ 7,861 | \$ - | \$ - |

Schedule of Contributions

| Description | CCNH | RHNS | (Specify) |
|----------------------------|-----------------|-------------|-------------|
| Donations | \$ 1,260 | | |
| Total Contributions | \$ 1,260 | \$ - | \$ - |

Schedule of Other Administrative and General

| Description | CCNH | RHNS | (Specify) |
|---|-------------------|-------------|-------------|
| Bank Service Charges | \$ 12,241 | | |
| Collection Fees / CC Fees | \$ 7 | | |
| Computer Maintenance | \$ 10,016 | | |
| Late Fees | \$ 20,947 | | |
| Licenses and Fees | \$ 3,135 | | |
| Overnight Service | \$ 1,203 | | |
| Penalties | \$ 52,598 | | |
| Permits | \$ 475 | | |
| Software Maint Contract | \$ 42,160 | | |
| Internet Expense | \$ 3,811 | | |
| Inservice Software Library for Training | \$ (1,305) | | |
| Sales Tax Audit | \$ 65,890 | | |
| Total Other Administrative and General | \$ 211,178 | \$ - | \$ - |

Schedule C-1 - Management Services*

| Name of Facility Advanced Nursing & Rehabilitation Center | License No. 2378 | Report for Year Ended 9/30/2016 | Page 17 | of 37 |
|--|----------------------------------|---|--|----------|
| Name & Address of Individual or Company Supplying Service | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|--|--------------------------------------|-------------------------------------|-----------------------|-----------|------|-----------------------|
| Advanced Nursing & Rehabilitation Center of New Ha | | 2378 | 9/30/2016 | | 18 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| 2. Dietary | | | | | | |
| a. In-House Preparation & Service | | | | | | |
| 1. Raw Food | \$ 356,638 | 356,638 | | | | |
| 2. Non-Food Supplies | \$ 98,980 | 98,980 | | | | |
| 3. Other (<i>Specify</i>) _____ Equipment & Repairs | \$ 48,855 | 48,855 | | | | |
| b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>) | \$ | | | | | |
| c. Management Services** | \$ | | | | | |
| d. Other (<i>Specify</i>) _____ | \$ | | | | | |
| 2E. Total Dietary Expenditures (2a + b + c + d) | \$ 504,473 | 504,473 | | | | |
| 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 checked="" type="radio"/> Yes | <input type="radio"/> No | | | | |
| I. Did you receive revenue from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| J. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | | | |
| K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | | | | If yes, specify cost. |
| L. Is any revenue collected from these people? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| M. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | | | |
| N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | | | | If yes, specify cost. |
| O. Is any revenue collected from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | | | | If yes, specify amt. |
| P. Where is the revenue received reported in the Cost Report? (Page/Line Item) | | | | | | |

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

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

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|--|---------------------------|-------------------------------------|-----------------------|------|-----------|----|
| Advanced Nursing & Rehabilitation Center of New Haven | | 2378 | 9/30/2016 | | 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. \$ | 57 | 57 | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ | | | | | |
| c. Management Services** | \$ | | | | | |
| d. Other (Specify) Laundry Supplies / Laundry Equip Repairs | \$ | 15,086 | 15,086 | | | |
| 3E. Total Laundry Expenditures (3a + b + c + d) | \$ | 15,143 | 15,143 | | | |
| 3F. Laundry Questionnaire | | | | | | |
| G. Is cost of employee laundry included in 3E? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | | | |
| H. Did you receive revenue from employees? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | | | |
| I. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | | | |
| J. Is Cost of laundry provided to persons other than employees or residents included in 3E? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. | | | |
| K. Did you receive revenue from these people? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt. | | | |
| L. Where is the revenue received reported in the Cost Report? | (Page/Line Item) | | | | | |

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

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

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

| Name of Facility | | License No. | Report for Year Ended | | Page | of |
|---|---|----------------------------------|-----------------------|---------|------|-----------|
| Advanced Nursing & Rehabilitation Center of I | | 2378 | 9/30/2016 | | 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. | Management Services* | \$ | | | | |
| d. | Other (<i>Specify</i>) Housekeeping Supplies / Housekeeping Equip Repairs | \$ | 77,707 | 77,707 | | |
| 4E. | Total Housekeeping Expenditures (4a + b + c + d) | \$ | 77,707 | 77,707 | | |
| 5. | Resident Care (Supplies)** | | | | | |
| a. | Prescription Drugs*** | | | | | |
| | 1. Own Pharmacy | \$ | | | | |
| | 2. Purchased from Pharmacy | \$ | 308,764 | 308,764 | | |
| b. | Medicine Cabinet Drugs | \$ | | | | |
| c. | Medical and Therapeutic Supplies | \$ | | | | |
| d. | Ambulance/Limousine*** | \$ | 290 | 290 | | |
| e. | Oxygen | | | | | |
| | 1. For Emergency Use | \$ | | | | |
| | 2. Other*** | \$ | 55,131 | 55,131 | | |
| f. | X-rays and Related Radiological Procedures*** | \$ | 13,428 | 13,428 | | |
| g. | Dental (<i>Not dentists who should be included under salaries or fees</i>) | \$ | | | | |
| h. | Laboratory*** | \$ | 21,383 | 21,383 | | |
| i. | Recreation | \$ | 53,849 | 53,849 | | |
| j. | Other (Specify)**** See Attached Schedule | \$ | 344,836 | 344,836 | | |
| 5K. | Total Resident Care Expenditures (5a - 5j) | \$ | 797,681 | 797,681 | | |

* 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) |
|----------------------------------|-------------------|-------------|-------------|
| | - | | |
| Medical & Nursing Supplies | \$ 244,760 | | |
| Twin Med Sales Tax | \$ 5,073 | | |
| Twin Med Freight | \$ 20 | | |
| Wound Vac Supplies | \$ 1,023 | | |
| Wound Vac Rental | \$ 11,941 | | |
| M/S Equipment Minor | \$ 17,690 | | |
| M/S Equipment Rental | \$ 1,349 | | |
| Specialty Bed Rentals | \$ 7,744 | | |
| M/S Equipment Repairs/Maint | \$ 3,185 | | |
| Medical Waste Disposal | \$ 975 | | |
| Resident Medical Exp | \$ 11,276 | | |
| Incontinence Supplies | \$ 39,800 | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| Total Other Resident Care | \$ 344,836 | \$ - | \$ - |

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

| Name of Facility | | License No. | | Report for Year Ended | | Page of | | | | |
|--|---|---|----|-----------------------------|---|-------------------------|------|-----------|----|------|
| Advanced Nursing & Rehabilitation Center of New Haven, LLC | | 2378 | | 9/30/2016 | | 21 37 | | | | |
| Name of Individual or Company | Address | Related ** to Owners, Operators, Officers | | Explanation of Relationship | Full Explanation of Service Provided* | Total Cost/Page Ref.*** | | | | |
| | | Yes | No | | | CCNH | RHNS | (Specify) | Pg | Line |
| All American Waste, LLC | 19 Wheeler St, New Haven, CT 06512 | O | O | N/A | Waste Management Services | 53,596 | | | 22 | 6f |
| Paycom | 1155 Long Island Ave, Brentwood, NY 11717 | O | O | N/A | Payroll Processing Svcs, Payment of Taxes | 68,215 | | | 16 | M11 |
| | | O | O | | | | | | | |
| | | O | O | | | | | | | |
| | | O | O | | | | | | | |
| | | O | O | | | | | | | |
| | | O | O | | | | | | | |
| | | O | O | | | | | | | |
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| | | O | O | | | | | | | |
| | | O | O | | | | | | | |
| | | O | O | | | | | | | |
| | | O | O | | | | | | | |

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

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

| Name of Facility | License No. | Report for Year Ended | | Page | of |
|--|---------------------|-----------------------|------|-----------|----|
| Advanced Nursing & Rehabilitation Center of | 2378 | 9/30/2016 | | 22 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | |
| 6. Maintenance & Operation of Plant | | | | | |
| a. Repairs & Maintenance | \$ 153,253 | 153,253 | | | |
| b. Heat | \$ 83,087 | 83,087 | | | |
| c. Light & Power | \$ 301,197 | 301,197 | | | |
| d. Water | \$ 89,936 | 89,936 | | | |
| e. Equipment Lease (<i>Provide detail on page 6</i>) | \$ 37,564 | 37,564 | | | |
| f. Other (<i>itemize</i>) | \$ 79,798 | 79,798 | | | |
| See Attached Schedule | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ 744,835 | 744,835 | | | |
| 7. Depreciation (<i>complete schedule page 23*</i>) | | | | | |
| a. Land Improvements | \$ | | | | |
| b. Building & Building Improvements | \$ | | | | |
| c. Non-Movable Equipment | \$ | | | | |
| d. Movable Equipment | \$ 96,557 | 96,557 | | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ 96,557 | 96,557 | | | |
| 8. Amortization (<i>Complete att. Schedule Page 24*</i>) | | | | | |
| a. Organization Expense | \$ | | | | |
| b. Mortgage Expense | \$ | | | | |
| c. Leasehold Improvements | \$ 252,942 | 252,942 | | | |
| d. Other (<i>Specify</i>) | \$ | | | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ 252,942 | 252,942 | | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 693,826 | 693,826 | | | |
| 10. Property Taxes | | | | | |
| a. Real estate taxes paid by owner | \$ 258,992 | 258,992 | | | |
| b. Real estate taxes paid by lessor | \$ | | | | |
| c. Personal property taxes | \$ 23,734 | 23,734 | | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ 1,326,051 | 1,326,051 | | | |

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

Schedule of Other Repairs and Maintenance

| Description | CCNH | RHNS | (Specify) |
|---|------------------|-------------|-------------|
| | - | | |
| Minor Furniture & Improvements | \$ 3,248 | | |
| Pest Control | \$ 10,518 | | |
| Security Supplies | \$ 1,500 | | |
| Medline Sales Tax | \$ 197 | | |
| Trash/Refuge Utility | \$ 53,596 | | |
| Shipping/Freight Expense | \$ 3,399 | | |
| Inspections - Boilers and Water Heaters | \$ 1,040 | | |
| Inspections - Fire and Smoke Barrier Survey | \$ 6,300 | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| Total Other Repairs and Maintenance | \$ 79,798 | \$ - | \$ - |

Depreciation Schedule

| Name of Facility | | License No. | | Report for Year Ended | | | | Page | of |
|--|---|--------------------------|---------------------------|---|--|----------------|-------------------------------|--------|-----|
| Advanced Nursing & Rehabilitation Center of New Haven, LLC | | 2378 | | 9/30/2016 | | | | 23 | 37 |
| Property Item | Historical Cost Exclusive of Land | Less Salvage Value | Cost to Be Depreciated | Accumulated Depreciation to Beginning of Year's Operations | Method of Computing Depreciation | Useful Life | Depreciation for This Year | Totals | |
| | | | | | | | | | Yes |
| A. Land Improvements | | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | |
| B. Building and Building Improvements | | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | |
| C. Non-Movable Equipment | | | | | | | | | |
| 1. Acquired prior to this report period | | | | | | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | | | | | | | |
| C-4. Subtotal | | | | | | | | | |
| D. Movable Equipment | | | | | | | | | |
| 1. Motor Vehicles (Specify name, model and year of each vehicle) | | | | | | | | | |
| a. | | | | | | | | | |
| b. | | | | | | | | | |
| c. | | | | | | | | | |
| d. | | | | | | | | | |
| 2. Movable Equipment | | | | | | | | | |
| a. Acquired prior to this report period | | | | | | | | | |
| b. Disposals (attach schedule) | | | | | | | | | |
| c. Acquired during this report period (attach schedule) | | | | | | | | | |
| D-3. Subtotal | | | | | | | | | |
| E. Total Depreciation | | | | | | | | | |
| | | | | | | | 67,196 | 96,557 | |
| | | | | | | | 29,361 | 96,557 | |

Advanced Nursing & Rehabilitation Center of New Haven, LLC
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|---|---------------------|-------------------|-------------|--------------------|
| Additions: | | | | |
| Various | See attached | \$ 276,726 | Various | \$ 67,196 |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Movable Equipmen | | \$ 276,726 | | \$ 67,196 * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Movable Equipmen | | \$ - | | \$ - ** |

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|---|---------------------|---------------------|-------------|---------------------|
| Additions: | | | | |
| Various | See attached | \$ 1,042,123 | Various | \$ 168,879 |
| | | | | |
| | | | | |
| | | | | |
| Total additions for Leasehold Improvemen | | \$ 1,042,123 | | \$ 168,879 * |
| Deletions: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total deletions for Leasehold Improvemen | | \$ - | | \$ - ** |

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

| Name of Facility Advanced Nursing & Rehabilitation Center of New Haven, L | 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 | Page 24 | of 37 |
|--|---------------------|------|------------------------|----------------------|--|------------------------------------|---------|----------------------------|---------|---------|
| | Month | Year | | | | | | | | |
| A. Organization Expense | | | | | | | | | | |
| 1. | | | | | | | | | | |
| 2. | | | | | | | | | | |
| 3. | | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | | |
| B. Mortgage Expense | | | | | | | | | | |
| 1. | | | | | | | | | | |
| 2. | | | | | | | | | | |
| 3. | | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | | |
| C. Leasehold Improvements and Other | | | | | | | | | | |
| 1. Acquired prior to this report period | Var | Var | Various | 1,061,035 | 263,298 | S/L | Various | 84,063 | | |
| 2. Disposals (attach schedule) | | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | Var | Var | Various | 1,042,123 | | S/L | Various | 168,879 | | |
| C-4. Subtotal | | | | | | | | | | |
| D. Total Amortization | | | | | | | | | | |
| | | | | | | | | | | 252,942 |
| | | | | | | | | | | 252,942 |

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

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

| | | | | | |
|---|--|------------------------------------|-------------------------------------|---|--------------|
| Name of Facility Advanced Nursing & Rehabilitation C | License No. 2378 | Report for Year Ended 9/30/2016 | Page 25 | of 37 | |
| 11. Property Questionnaire | | | | | |
| Part A | | | | | |
| Is the property either owned by the Facility or leased from a Related Party?* | | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If "Yes," complete Part B. If "No," complete Part C. | |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. | | | | | |
| Description | | Total | | | |
| 1. Date Land Purchased | | | | | |
| 2. Date Structure Completed | | | | | |
| 3. If NOT Original Owner, Date of Purchase | | | | | |
| 4. Date of Initial Licensure | | | | | |
| 5. Total Licensed Bed Capacity | | | | | |
| 6. Square Footage | | | | | |
| 7. Acquisition Cost | | | | | |
| a. Land | | | | | |
| b. Building | | | | | |
| Part B - Owner and Related Parties | | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th Mortgage |
| 1. Financing | | | | | |
| a. Type of Financing (e.g., fixed, variable) | | | | | |
| b. Date Mortgage Obtained | | | | | |
| c. Interest Rate for the Cost Year | | | | | |
| d. Term of Mortgage (number of years) | | | | | |
| e. Amount of Principal Borrowed | | | | | |
| f. Principal balance outstanding as of | | | | | |
| Complete if Mortgage was Refinanced During Current Cost Year | | | | | |
| g. Type of Financing (e.g., fixed, variable) | | | | | |
| h. Date of Refinancing | | | | | |
| i. New Interest Rate | | | | | |
| j. Term of Mortgage (number of years) | | | | | |
| k. Amount of Principal Borrowed | | | | | |
| l. Principal Outstanding on Note Paid-Off | | | | | |
| Part C - Arms-Length Leases for Real Property Improvements Only | | | | | |
| Name and Address of Lessor | Property Leased | Date of Lease | Term of Lease | Annual Amount of Lease | |
| 169 Davenport Ave Realty LLC - 169 Davenport Ave, New Haven, CT 06519 | Brick and mortar located at 169 Davenport Ave, New | 01/01/16 | 9 Months | 693,826 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

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

| Name of Facility | | License No. | Report for Year Ended | | | Page | of |
|--|--|-------------|-----------------------|--------|------|-----------|----|
| Advanced Nursing & Rehabilitation C | | 2378 | 9/30/2016 | | | 26 | 37 |
| Item | | | Total | CCNH | RHNS | (Specify) | |
| 12. Interest | | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | | |
| 1. First Mortgage | | | \$ 21,721 | 21,721 | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| 2. Second Mortgage | | | \$ | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| 3. Third Mortgage | | | \$ | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| 4. Fourth Mortgage | | | \$ | | | | |
| Name of Lender | | Rate | | | | | |
| Address of Lender | | | | | | | |
| B. CHEFA Loan Information | | | | | | | |
| 1. Original Loan Amount | | | \$ | | | | |
| 2. Loan Origination Date | | | | | | | |
| 3. Interest Rate % | | | | | | | |
| 4. Term | | | | | | | |
| 5. CHEFA Interest Expense | | | | | | | |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) | | | \$ 21,721 | 21,721 | | | |

(Carry Subtotals forward to next page)

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

| Name of Facility | | License No. | | Report for Year Ended | | | Page | of |
|---|--|-------------|--------|-----------------------|------------|------|-----------|----|
| Advanced Nursing & Rehabilitation | | 2378 | | 9/30/2016 | | | 27 | 37 |
| Item | | | | Total | CCNH | RHNS | (Specify) | |
| Subtotals Brought Forward: | | | | 21,721 | 21,721 | | | |
| 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) | | | | \$ | | | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | | | | \$ 21,721 | 21,721 | | | |
| 14. Insurance | | | | | | | | |
| a. Insurance on Property (buildings only) | | | | \$ 141,168 | 141,168 | | | |
| b. Insurance on Automobiles | | | | \$ 8,296 | 8,296 | | | |
| c. Insurance other than Property (as specified above) | | | | | | | | |
| 1. Umbrella (Blanket Coverage) | | | | \$ | | | | |
| 2. Fire and Extended Coverage | | | | \$ | | | | |
| 3. Other (Specify) | | | | \$ | | | | |
| 14d. Total Insurance Expenditures (14a + b + c) | | | | \$ 149,464 | 149,464 | | | |
| 15. Total All Expenditures (A-13 thru C-14) | | | | \$ 19,447,040 | 19,447,040 | | | |

D. Adjustments to Statement of Expenditures

| Name of Facility | | | | License No. | Report for Year Ended | Page | of |
|--|----------|----------|---|--------------------------|-----------------------|------|-----------|
| Advanced Nursing & Rehabilitation Center of New Haven, LLC | | | | 2378 | 9/30/2016 | 28 | 37 |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Page 10 - Salaries and Wages | | | | | | | |
| 1. | | | Outpatient Service Costs | \$ | | | |
| 2. | | | Salaries not related to Resident Care | \$ | | | |
| 3. | 10 | A12g | Occupational Therapy | \$ 214,889 | 214,889 | | |
| 4. | | | Other - See attached Schedule | \$ 58,196 | 58,196 | | |
| Page 13 - Professional Fees | | | | | | | |
| 5. | | | Resident Care Physicians ** | \$ | | | |
| 6. | | | Occupational Therapy | \$ | | | |
| 7. | | | Other - See attached Schedule | \$ 11,255 | 11,255 | | |
| Pages 15 & 16 - Administrative and General | | | | | | | |
| 8. | | | Discriminatory Benefits | \$ | | | |
| 9. | 15 | 1c | Bad Debts | \$ (513) | (513) | | |
| 10. | 15 | 1d/1e | Accounting & Legal | \$ 19,595 | 19,595 | | |
| 11. | | | Telephone | \$ | | | |
| 12. | | | Cellular Telephone | \$ | | | |
| 13. | | | Life insurance premiums on the life of Owners, Partners, Operators | \$ | | | |
| 14. | | | Gifts, flowers and coffee shops | \$ | | | |
| 15. | | | Education expenditures to colleges or universities for tuition and related costs for owners and employees | \$ | | | |
| 16. | 16 | L4 | Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative | \$ 13,994 | 13,994 | | |
| 17. | 16/22 | L6/6c | Automobile Expense (e.g. personal use) | \$ 14,148 | 14,148 | | |
| 18. | 16 | m3 | Unallowable Advertising * | \$ 10,898 | 10,898 | | |
| 19. | | | Income Tax / Corporate Business Tax | \$ | | | |
| 20. | 16 | m10 | Fund Raising / Contributions | \$ 1,260 | 1,260 | | |
| 21. | | | Unallowable Management Fees | \$ | | | |
| 22. | | | Barber and Beauty | \$ | | | |
| 23. | | | Other - See attached Schedule | \$ 177,719 | 177,719 | | |
| Page 18 - Dietary Expenditures | | | | | | | |
| 24. | | | Meals to employees, guests and others who are not residents | \$ | | | |
| Page 19 - Laundry Expenditures | | | | | | | |
| 25. | | | Laundry services to employees, guests and others who are not residents | \$ | | | |
| Page 20 - Housekeeping Expenditures | | | | | | | |
| 26. | | | Housekeeping services to employees, guests and others who are not residents | \$ | | | |
| Subtotal (Items 1 - 26) | | | | \$ 521,441 | 521,441 | | |

* 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 | A12o | Director of Rehab Salaries related to OT | \$ 58,196 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Salaries Adjustment | | | \$ 58,196 | \$ - | \$ - |

Schedule of Fees Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|----------|--------------------|------------------|-------------|-------------|
| 13 | B12 | Religious Services | \$ 11,255 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Fees Adjustments | | | \$ 11,255 | \$ - | \$ - |

Schedule of Other A&G Adjustments

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|--|----------|--------------------------------------|-------------------|-------------|-------------|
| 16 | m13 | Penalties | \$ 52,598 | | |
| 16 | m13 | Late Fees | \$ 20,947 | | |
| 16 | m13 | Collection Fees | \$ 7 | | |
| 16 | m13 | Non-Routine Bank Charges | \$ 1,533 | | |
| 16 | L1 | Employee / Marketing Related Lunches | \$ 3,718 | | |
| 30 | IV 8 | Miscellaneous Income | \$ 24,886 | | |
| 30 | IV 8 | Medical Records Income | \$ 513 | | |
| 30 | IV 8 | Rental Income | \$ 17,940 | | |
| 30 | IV 8 | Sales Tax Audit Refund | \$ 55,577 | | |
| Total Other A&G Adjustments | | | \$ 177,719 | \$ - | \$ - |

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

| Name of Facility | | | License No. | Report for Year Ended | Page | of | |
|--|----------|----------|--|--------------------------|-----------|------|-----------|
| Advanced Nursing & Rehabilitation Center of New Haven, L | | | 2378 | 9/30/2016 | 29 | 37 | |
| Item No. | Page No. | Line No. | Item Description | Total Amount of Decrease | CCNH | RHNS | (Specify) |
| Subtotals Brought Forward | | | | \$ 521,441 | 521,441 | | |
| Page 20 - Resident Care Supplies*** | | | | | | | |
| 27. | 20 | 5a2 | Prescription Drugs | \$ 308,764 | 308,764 | | |
| 28. | 20 | 5d | Ambulance/Limousine | \$ 290 | 290 | | |
| 29. | 20 | 5f | X-rays, etc | \$ 13,428 | 13,428 | | |
| 30. | 20 | 5h | Laboratory | \$ 21,383 | 21,383 | | |
| 31. | | | Medical Supplies | \$ | | | |
| 32. | 20 | 5e2 | Oxygen (non emergency) | \$ 55,131 | 55,131 | | |
| 33. | | | Occupational Therapy | \$ | | | |
| 34. | | | Other - See Attached Schedule | \$ 178,486 | 178,486 | | |
| Page 22 - Maintenance and Property | | | | | | | |
| 35. | | | Excess Movable Equipment Depreciation See Attached Schedule | \$ | | | |
| 36. | | | Depreciation on Unallowable Motor Vehicles | \$ | | | |
| 37. | | | Unallowable Property and Real Estate Taxes | \$ | | | |
| 38. | | | Rental of Building Space or Rooms | \$ | | | |
| 39. | | | Other - See Attached Schedule | \$ | | | |
| Page 27 - Insurance | | | | | | | |
| 40. | | | Mortgage Insurance | \$ | | | |
| 41. | 27 | 14B | Property Insurance | \$ 8,296 | 8,296 | | |
| Other - Miscellaneous | | | | | | | |
| 42. | | | Research or Experimental Activities | \$ | | | |
| 43. | | | Radio and Television Revenue | \$ | | | |
| 44. | | | Vending Machine Revenue | \$ | | | |
| 45. | | | Purchase Discounts and Allowances | \$ | | | |
| 46. | | | Duplications of functions or services | \$ | | | |
| 47. | | | Expenditures made for the protection, enhancement or promotion of the providers interest | \$ | | | |
| 48. | | | Interest Income on Accounts Rec | \$ | | | |
| 49. | | | Other (include personnel and other costs unrelated to resident care) - See Attached Schedule | \$ | | | |
| Not For Profit Providers Only | | | | | | | |
| 50. | | | Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule | \$ | | | |
| 51. Total Amount of Decrease (Items 1 - 50) | | | | \$ 1,107,219 | 1,107,219 | | |

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

Advanced Nursing & Rehabilitation Center of New Haven, LLC
 9/30/2016

Schedule of Other Ancillary Costs

| Page Ref | Line Ref | Description | CCNH | RHNS | (Specify) |
|------------------------------------|----------|----------------------------------|-------------------|-------------|-------------|
| 20 | 5i | Cable TV | \$ 37,793 | | |
| 20 | 5j | Wound Vac Supplies | \$ 1,023 | | |
| 20 | 5j | Wound Vac Rentals | \$ 11,941 | | |
| 20 | 5j | Specialty Bed Rentals | \$ 7,744 | | |
| 30 | IV 8 | Twin Med Discounts | \$ 7,485 | | |
| 30 | IV 8 | Medical Director Fees Adjustment | \$ 112,500 | | |
| Total Other Ancillary Costs | | | \$ 178,486 | \$ - | \$ - |

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other Adjustments

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

Schedule of Unallowable Building Interest

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

**Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report
Disallowance Schedule for Cable TV
9/30/2016**

Pg. 29b

| | |
|---|-----------------------------------|
| Total Cable TV Expense (Acct. #800-110) | <u>Amount</u> 41,393 TB Linked |
| Monthly Allowable amount | \$ 300 |
| Months in Cost Report Year | <u>12</u> |
| Total Allowable Cost | \$ 3,600 |
| | |
| Disallowed Cable TV | <u><u>\$ 37,793</u></u> |

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|--|----------------------|-----------------------|------|-----------|------|----|
| Advanced Nursing & Rehabilitation Cent | 2378 | 9/30/2016 | | | 30 | 37 |
| Item | Total | CCNH | RHNS | (Specify) | | |
| I. Resident Room, Board & Routine Care Revenue | | | | | | |
| 1. a. Medicaid Residents (CT only) | \$ 19,830,398 | 19,830,398 | | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ (5,167,932) | (5,167,932) | | | | |
| 2. a. Medicaid (All other states) | \$ | | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | | |
| 3. a. Medicare Residents (all inclusive) | \$ 1,960,381 | 1,960,381 | | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ 1,260,366 | 1,260,366 | | | | |
| 4. a. Private-Pay Residents and Other | \$ 10,973 | 10,973 | | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ | | | | | |
| II. Other Resident Revenue | | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ 232,305 | 232,305 | | | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ (1,319,164) | (1,319,164) | | | | |
| c. Prescription Drugs - Non-Medicare | \$ 4,644 | 4,644 | | | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ (66,360) | (66,360) | | | | |
| 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 | \$ 539,363 | 539,363 | | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Physical Therapy - Non-Medicare | \$ 49,959 | 49,959 | | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 4. a. Speech Therapy - Medicare | \$ 199,154 | 199,154 | | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Speech Therapy - Non-Medicare | \$ 19,281 | 19,281 | | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 5. a. Occupational Therapy - Medicare | \$ 628,111 | 628,111 | | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ | | | | | |
| c. Occupational Therapy - Non-Medicare | \$ 36,114 | 36,114 | | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ | | | | | |
| 6. a. Other (Specify) - Medicare | \$ 33,171 | 33,171 | | | | |
| b. Other (Specify) - Non-Medicare | \$ 559 | 559 | | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 18,251,323 | 18,251,323 | | | | |
| IV. Other Revenue* | | | | | | |
| 1. Meals sold to guests, employees & others | \$ | | | | | |
| 2. Rental of rooms to non-residents | \$ | | | | | |
| 3. Telephone | \$ | | | | | |
| 4. Rental of Television and Cable Services | \$ | | | | | |
| 5. Interest Income (Specify) | \$ 837 | 837 | | | | |
| 6. Private Duty Nurses' Fees | \$ | | | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ | | | | | |
| 8. Other (Specify) | \$ 217,996 | 217,996 | | | | |
| V. Total Other Revenue (1 thru 8) | \$ 218,833 | 218,833 | | | | |
| VI. Total All Revenue (III +V) | \$ 18,470,156 | 18,470,156 | | | | |

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|--|-------------|------------------|-------------|-------------|
| | | - | | |
| 30 II 6a | Lab MCR A | \$ 21,276 | | |
| 30 II 6a | X-Ray MCR A | \$ 11,895 | | |
| | | | | |
| | | | | |
| Total Other Resident Revenue - Medicare | | \$ 33,171 | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref | Description | CCNH | RHNS | (Specify) |
|-------------------------------------|---------------|---------------|-------------|-------------|
| | | - | | |
| 30 II 6b | Lab MCD | \$ 593 | | |
| 30 II 6b | PR YR Lab PRV | \$ (231) | | |
| 30 II 6b | X-Ray MCD | \$ 197 | | |
| | | | | |
| | | | | |
| Total Other Resident Revenue | | \$ 559 | \$ - | \$ - |

Interest Income

Account

| Page Ref | Account | Balance | CCNH | RHNS | (Specify) |
|------------------------------|-----------------|---------|---------------|-------------|-------------|
| | | | - | | |
| 30 IV 5 | Interest Income | N/A | \$ 837 | | |
| | | | | | |
| | | | | | |
| Total Interest Income | | | \$ 837 | \$ - | \$ - |

Schedule of Other Revenue

| Page Ref | Description | CCNH | RHNS | (Specify) |
|----------------------------|----------------------------------|-------------------|-------------|-------------|
| | | - | | |
| 30 IV 8 | Miscellaneous Income | \$ 24,886 | | |
| 30 IV 8 | Medical Records | \$ 513 | | |
| 30 IV 8 | Rental Income | \$ 17,940 | | |
| 30 IV 8 | Twin Med Discounts | \$ 7,485 | | |
| 30 IV 8 | Other Expense | \$ (905) | | |
| 30 IV 8 | Medical Director Fees Adjustment | \$ 112,500 | | |
| 30 IV 8 | Sales Tax Audit Refund | \$ 55,577 | | |
| | | | | |
| | | | | |
| Total Other Revenue | | \$ 217,996 | \$ - | \$ - |

G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|------------------------------------|-----------------------|--------|-----------|
| Advanced Nursing & Rehabilitation Ce | 2378 | 9/30/2016 | 31 | 37 |
| Account | | | Amount | |
| Assets | | | | |
| A. Current Assets | | | | |
| 1. Cash (<i>on hand and in banks</i>) | | | \$ | 178,164 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | \$ | 3,164,956 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | \$ | |
| 4 Inventories | | | \$ | 36,386 |
| 5. Prepaid Expenses | | | \$ | 291,466 |
| a. Prepaid Insurance | 27,650 | | | |
| b. Prepaid Expenses | 263,816 | | | |
| c. _____ | | | | |
| d. _____ | | | | |
| 6. Interest Receivable | | | \$ | |
| 7. Medicare Final Settlement Receivable | | | \$ | |
| 8. Other Current Assets (<i>itemize</i>) | | | \$ | 59,848 |
| Deposits | 59,848 | | | |
| A-9. Total Current Assets (Lines A1 thru 8) | | | \$ | 3,730,820 |
| B. Fixed Assets | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 3. Buildings | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 4. Leasehold Improvements | *Historical Cost <u>2,103,158</u> | | \$ | 1,586,918 |
| | Accum. Depreciation <u>516,240</u> | Net | | |
| 5. Non-Movable Equipment | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 6. Movable Equipment | *Historical Cost <u>543,069</u> | | \$ | 339,118 |
| | Accum. Depreciation <u>203,951</u> | Net | | |
| 7. Motor Vehicles | *Historical Cost _____ | | \$ | |
| | Accum. Depreciation _____ | Net | | |
| 8. Minor Equipment-Not Depreciable | | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | | \$ | 87,106 |
| C/R vs F/S NBV | 87,106 | | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | | \$ | 2,013,142 |

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|-------------|-----------------------|-------------------------------|----|
| Advanced Nursing & Rehabilitation Ce | 2378 | 9/30/2016 | 32 | 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | \$ 5,743,962 | |
| C. Leasehold or like property recorded for Equity Purposes. | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 3. Buildings | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 4. Non-Movable Equipment | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 5. Movable Equipment | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 6. Motor Vehicles | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 7. Minor Equipment-Not Depreciable | | | \$ | |
| C-8 Total Leasehold or Like Properties (C1 thru 7) | | | \$ | |
| D. Investment and Other Assets | | | | |
| 1. Deferred Deposits | | | \$ | |
| 2. Escrow Deposits | | | \$ | |
| 3. Organization Expense | | | *Historical Cost _____ | |
| | | | Accum. Depreciation _____ Net | |
| | | | \$ | |
| 4. Goodwill (Purchased Only) | | | \$ | |
| 5. Investments Related to Resident Care (<i>itemize</i>) | | | \$ | |
| _____ | | | | |
| 6. Loans to Owners or Related Parties (<i>itemize</i>) | | | \$ | |
| Name and Address | | Amount | Loan Date | |
| _____ | | _____ | _____ | |
| 7. Other Assets (<i>itemize</i>) | | | \$ | |
| _____ | | | | |
| _____ | | | | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ | |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ 5,743,962 | |

* 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 |
|--|--|-------------|--------------------------|-----------|------------------|
| Advanced Nursing & Rehabilitation Center of | | 2378 | 9/30/2016 | 33 | 37 |
| Account | | | | Amount | |
| Liabilities | | | | | |
| A. Current Liabilities | | | | | |
| 1. Trade Accounts Payable | | | | \$ | 1,854,421 |
| 2. Notes Payable (<i>itemize</i>) | | | | \$ | 2,935,648 |
| Due To/From Salem Village | | | | | 1,421,375 |
| Due To/From Advanced Properties | | | | | 930,690 |
| See attached | | | | | 583,583 |
| 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>) | | | | \$ | 430,291 |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | |
| 6. Accrued Payroll Taxes Payable | | | | \$ | 12,484 |
| 7. Medicare Final Settlement Payable | | | | \$ | |
| 8. Medicare Current Financing Payable | | | | \$ | |
| 9. Mortgage Payable (<i>Current Portion</i>) | | | | \$ | |
| 10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>) | | | | \$ | |
| 11. Accrued Income Taxes* | | | | \$ | |
| 12. Other Current Liabilities (<i>itemize</i>) | | | | \$ | 1,224,054 |
| Accrued Real Estate & Bed Taxes | | 366,250 | Resident Trust Liability | 74,229 | |
| Resident Trust-Petty Cash/Checking | | (75,362) | Income Tax - Federal | (2,473) | |
| Resident Refunds / Trust Reserve | | (9,819) | Accrued Rent | 409,800 | |
| Accrued Management Fees | | 295,000 | Accrued HAS fee | 166,429 | |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ | 6,456,898 |

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

| | | | | | |
|---|-----------|---------------------|------------------------------------|---------------|----------|
| Name of Facility Advanced Nursing & Rehabilitation Center of | | License No. 2378 | Report for Year Ended 9/30/2016 | Page 34 | of 37 |
| Account | | | | Amount | |
| Total Brought Forward: | | | | 6,456,898 | |
| Liabilities (cont'd) | | | | | |
| B. Long-Term Liabilities | | | | | |
| 1. Loans Payable-Equipment (<i>itemize</i>) | | | | \$ | |
| Name of Lender | Purpose | Amount | Date Due | | |
| | | | | | |
| 2. Mortgages Payable | | | | \$ | |
| 3. Loans from Owners or Related Parties (<i>itemize</i>) | | | | \$ 9,845,640 | |
| Name and Address of Lender | Amount | Loan Date | | | |
| See attached | 9,845,640 | | | | |
| 4. Other Long-Term Liabilities (<i>itemize</i>) | | | | \$ | |
| _____ | | | | | |
| _____ | | | | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ 9,845,640 | |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ 16,302,538 | |

G. Balance Sheet (cont'd)

| | | | | |
|--|-------------|-----------------------|------|----|
| Name of Facility | License No. | Report for Year Ended | Page | of |
| Advanced Nursing & Rehabilitation Center of New Haven, LLC | 2378 | 9/30/2016 | 34a | 37 |

Notes Payable

| | | | | |
|---------|---------------------------|--------------|----|----|
| 220-020 | N/P - Omnicare | (48,418.56) | 33 | A2 |
| 220-030 | N/P - Twin Med | (13,125.65) | 33 | A2 |
| 230-010 | Due To/From HMA | 42,541.90 | 33 | A2 |
| 230-040 | Due To/From Grand Manor | (1,108.94) | 33 | A2 |
| 230-100 | Due To/From T&C Rehab | 240,000.00 | 33 | A2 |
| 230-160 | Due to/from Yale Hospital | 51,620.99 | 33 | A2 |
| 230-180 | Due To/From Mark Salamon | (855,092.59) | 33 | A2 |
| | Total | (583,582.85) | | |

Loans from Owners or Related Parties

| | | | | |
|---------|-------------------------------|----------------|----|----|
| 230-030 | Due To/From Northview Village | (2,860,542.11) | 34 | B3 |
| 230-050 | Due To/From Elmwood | (93,557.07) | 34 | B3 |
| 230-060 | Due To/From Cori Manor | (2,325,043.13) | 34 | B3 |
| 230-090 | Due To/From The Cedars | (1,336,165.95) | 34 | B3 |
| 230-110 | Due To/From Mr. Suissa | (3,230,332.22) | 34 | B3 |
| | Total | (9,845,640.48) | | |

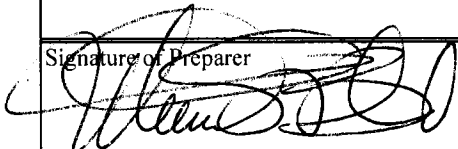
G. Balance Sheet (cont'd)
Reserves and Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|-----------|--------------|
| Advanced Nursing & Rehabilitation Ce | 2378 | 9/30/2016 | 35 | 37 |
| Account | | | Amount | |
| A. Reserves | | | | |
| 1. Reserve for value of leased land | | | \$ | |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized | | | \$ | |
| 3. Reserve for depreciation value of leased personal property (<i>Equity</i>) | | | \$ | |
| 4. Reserve for leasehold real properties on which fair rental value is based | | | \$ | |
| 5. Reserve for funds set aside as donor restricted | | | \$ | |
| 6. Total Reserves | | | \$ | |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | (9,715,052) |
| 6. Gain or Loss for Period | | | \$ | (843,524) |
| | 10/1/2015 | thru | 9/30/2016 | |
| 7. Total Net Worth | | | \$ | (10,558,576) |
| C. Total Reserves and Net Worth | | | \$ | (10,558,576) |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 5,743,962 |

H. Changes in Total Net Worth

| Name of Facility | License No. | Report for Year Ended | Page | of | |
|---|-------------|-----------------------|------------|--------------|--|
| Advanced Nursing & Rehabilitation Cen | 2378 | 9/30/2016 | 36 | 37 | |
| Account | | | Amount | | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2015 | | | \$ | (9,699,917) | |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i> | | | \$ | 18,470,156 | |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> | | | \$ | 19,313,680 | |
| D. Net Income or Deficit | | | \$ | (843,524) | |
| E. Balance | | | \$ | (10,543,441) | |
| F. Additions | | | | | |
| 1. Additional Capital Contributed <i>(itemize)</i> | | | | | |
| Total Expenses per Page 27 | | | 19,447,040 | | |
| C/R vs F/S Depreciation | | | (133,360) | | |
| Total Expenses per TB | | | 19,313,680 | | |
| 2. Other <i>(itemize)</i> | | | | | |
| Prior Period Adjustment | | | (15,135) | | |
| F-3. Total Additions | | | \$ | (15,135) | |
| G. Deductions | | | | | |
| 1. Drawings of Owners/Operators/Partners <i>(Specify)</i> | | | \$ | | |
| Name and Address <i>(No., City, State, Zip)</i> | | Title | Amount | | |
| | | | | | |
| 2. Other Withdrawings <i>(Specify)</i> | | | \$ | | |
| Purpose | | Amount | | | |
| | | | | | |
| 3. Total Deductions | | | \$ | | |
| H. Balance at End of Period | | | \$ | (10,558,576) | |
| | | | | 09/30/16 | |

I. Preparer's/Reviewer's Certification

| | | | | |
|--|---|------------------------------------|------------|----------|
| Name of Facility Advanced Nursing & Rehabilitation Center | License No. 2378 | Report for Year Ended 9/30/2016 | Page 37 | of 37 |
| <i>Check appropriate category</i> | | | | |
| <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) | <input type="checkbox"/> (Specify) | | |
| Preparer/Reviewer Certification | | | | |
| <p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p> | | | | |
| Signature of Preparer  | Title PRINCIPAL | Date Signed 2/6/17 | | |
| Printed Name of Preparer Matthew S. Bavolack | | | | |
| Address Address 555 Long Wharf Drive, New Haven, CT 06511 | | Phone Number 203-781-9600 | | |

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Advanced Nursing & Rehabilitation Center of New Haven for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Advanced Nursing & Rehabilitation Center of New Haven. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Advanced Nursing & Rehabilitation Center of New Haven and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 4, 2017

Error Check

Reported as

Level Item

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Advanced Nursing & Rehabilitation Center of New Haven, LLC

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? 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 2016, 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:

N/A

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:

N/A

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation:

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation:

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation:

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation:

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation:

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation:

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation:

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation:

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **Advanced Nursing and Rehabilitation of New Haven**
 Engagement: **Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

| Account | Description | UNADJ 9/30/2016 | JE Ref # | AJE | FINAL 9/30/2016 |
|---------|---------------------------------|--------------------|----------|-----|--------------------|
| 100-020 | Cash - Operating (3001) | (33,054.05) | | | (33,054.05) |
| 100-030 | Cash - Payroll (6650) | 113,708.44 | | | 113,708.44 |
| 100-040 | Cash - Payroll (4499) | 734.80 | | | 734.80 |
| 100-050 | Cash - Operating (3011) | 95,039.59 | | | 95,039.59 |
| 100-105 | Deposit Clearing Account | 4,513.89 | | | 4,513.89 |
| 100-110 | Unclaimed Property | (2,778.60) | | | (2,778.60) |
| 110-010 | A/R Private | 167,459.97 | | | 167,459.97 |
| 110-020 | A/R Medicare A | 351,258.33 | | | 351,258.33 |
| 110-030 | A/R Medicaid | 1,634,095.24 | | | 1,634,095.24 |
| 110-040 | A/R Medicare B | 19,883.42 | | | 19,883.42 |
| 110-050 | A/R Hospice | 84,044.13 | | | 84,044.13 |
| 110-060 | A/R Insurance | 6,616.59 | | | 6,616.59 |
| 110-070 | A/R Co-Insurance | 14,921.89 | | | 14,921.89 |
| 112-000 | Adult Day Care Receivable | 880,696.23 | | | 880,696.23 |
| 113-000 | Rent Receivable | 5,980.00 | | | 5,980.00 |
| 120-010 | Inventory Dietary | 7,995.00 | | | 7,995.00 |
| 120-020 | Inventory Housekeeping | 2,354.00 | | | 2,354.00 |
| 120-040 | Inventory Nursing | 20,592.00 | | | 20,592.00 |
| 120-050 | Inventory Maintenance | 5,445.00 | | | 5,445.00 |
| 130-010 | Prepaid Insurance | 27,650.32 | | | 27,650.32 |
| 130-030 | Prepaid Expenses | 263,816.08 | | | 263,816.08 |
| 140-030 | Leasehold Improvements | 2,068,104.02 | | | 2,068,104.02 |
| 140-040 | Sprinkler System | 19,916.23 | | | 19,916.23 |
| 140-050 | Equipment | 336,348.40 | | | 336,348.40 |
| 140-060 | Furniture/Fixtures | 128,221.70 | | | 128,221.70 |
| 140-070 | Computer Equipment | 67,637.41 | | | 67,637.41 |
| 140-100 | Mattress | 10,861.93 | | | 10,861.93 |
| 150-030 | A/D Leasehold Improvements | (364,018.32) | | | (364,018.32) |
| 150-040 | A/D Sprinkler System | (2,808.18) | | | (2,808.18) |
| 150-060 | A/D Furniture/Fixtures | (198,589.02) | | | (198,589.02) |
| 150-070 | A/D Computer Equipment | (49,228.94) | | | (49,228.94) |
| 150-100 | A/D Mattress | (3,302.93) | | | (3,302.93) |
| 170-010 | Deposits | 59,848.00 | | | 59,848.00 |
| 210-010 | A/P Trade | (1,854,420.87) | | | (1,854,420.87) |
| 220-020 | N/P - Omnicare | (48,418.56) | | | (48,418.56) |
| 220-030 | N/P - Twin Med | (13,125.65) | | | (13,125.65) |
| 230-010 | Due To/From HMA | 42,541.90 | | | 42,541.90 |
| 230-020 | Due To/From Salem Village | (1,421,375.07) | | | (1,421,375.07) |
| 230-030 | Due To/From Northview Village | (2,860,542.11) | | | (2,860,542.11) |
| 230-040 | Due To/From Grand Manor | (1,108.94) | | | (1,108.94) |
| 230-050 | Due To/From Elmwood | (93,557.07) | | | (93,557.07) |
| 230-060 | Due To/From Cori Manor | (2,325,043.13) | | | (2,325,043.13) |
| 230-080 | Due To/From Advanced Properties | (930,690.40) | | | (930,690.40) |
| 230-090 | Due To/From The Cedars | (1,335,165.95) | | | (1,335,165.95) |
| 230-100 | Due To/From T&C Rehab | 240,000.00 | | | 240,000.00 |
| 230-110 | Due To/From Mr. Suissa | (3,230,332.22) | | | (3,230,332.22) |
| 230-160 | Due to/from Yale Hospital | 51,620.99 | | | 51,620.99 |
| 230-180 | Due To/From Mark Salamon | (855,092.59) | | | (855,092.59) |
| 252-040 | Union Dues W/H | (6,793.41) | | | (6,793.41) |
| 260-020 | Resident Trust - Petty Cash | 1,079.00 | | | 1,079.00 |
| 260-030 | Resident Trust - Checking | 74,283.00 | | | 74,283.00 |
| 260-050 | Resident Trust Liability | (74,229.00) | | | (74,229.00) |
| 260-060 | Resident Refunds | 10,847.51 | | | 10,847.51 |
| 260-080 | Resident Trust Reserve | (1,028.47) | | | (1,028.47) |
| 270-010 | Accrued Payroll | (152,257.31) | | | (152,257.31) |
| 270-020 | Accrued Payroll Taxes | (12,484.44) | | | (12,484.44) |
| 270-030 | Accrued Pto | (271,240.65) | | | (271,240.65) |
| 271-010 | Accrued Mgmt Fees | (295,000.00) | | | (295,000.00) |
| 271-020 | Accrued Rent | (409,800.00) | | | (409,800.00) |
| 271-030 | Accrued HAS Fee | (166,429.20) | | | (166,429.20) |
| 271-040 | Accrued Real Estate Taxes | (64,747.62) | | | (64,747.62) |
| 271-050 | Accrued Bed Taxes | (301,502.20) | | | (301,502.20) |
| 280-010 | Income Tax - Federal | 2,293.13 | | | 2,293.13 |
| 280-020 | Income Tax - Federal/Income Tax | 179.74 | | | 179.74 |
| 310-050 | Members Equity | 9,715,052.66 | | | 9,715,052.66 |
| 400-010 | Private Income | (11,715.51) | | | (11,715.51) |
| 400-020 | Medicaid Income | (19,548,890.43) | | | (19,548,890.43) |
| 400-040 | Medicare Income | (2,007,600.74) | | | (2,007,600.74) |
| 400-050 | Insurance Income | (7,777.77) | | | (7,777.77) |
| 400-110 | PY YR Private Income | 64,255.00 | | | 64,255.00 |
| 400-120 | PR YR Medicaid Income | (64,255.00) | | | (64,255.00) |

| Account | Description | UNADJ 9/30/2016 | JE Ref # | AJE | FINAL 9/30/2016 |
|---------|--------------------------------|--------------------|----------|-----|--------------------|
| 400-140 | PR YR Medicare Income | (7,100.00) | | | (7,100.00) |
| 400-710 | PR MO Private Income | (55,735.00) | | | (55,735.00) |
| 400-720 | PR MO Medicaid Income | 65,675.00 | | | 65,675.00 |
| 400-740 | PR MO Medicare Income | (23,678.84) | | | (23,678.84) |
| 405-010 | Medicaid Rate Adjustment | (282,927.96) | | | (282,927.96) |
| 410-020 | Medicaid Contractual | 5,230,493.29 | | | 5,230,493.29 |
| 410-040 | Medicare Contractual | (1,276,027.67) | | | (1,276,027.67) |
| 410-120 | PR YR Medicaid Contractual | 10,028.82 | | | 10,028.82 |
| 410-140 | PR YR Medicare Contractual | 1,266.19 | | | 1,266.19 |
| 410-720 | PR MO Medicaid Contractual | (48,911.47) | | | (48,911.47) |
| 410-740 | PR MO Medicare Contractual | 14,395.76 | | | 14,395.76 |
| 420-010 | Pharmacy MCR A | (232,305.18) | | | (232,305.18) |
| 420-011 | Pharmacy MCR A Cont | 1,266,271.77 | | | 1,266,271.77 |
| 420-021 | Pharmacy MCR B Cont | 52,891.87 | | | 52,891.87 |
| 420-050 | Pharmacy MCD | (4,644.04) | | | (4,644.04) |
| 420-051 | Pharmacy MCD Cont | 66,359.54 | | | 66,359.54 |
| 430-010 | Lab MCR A | (21,276.03) | | | (21,276.03) |
| 430-050 | Lab MCD | (593.72) | | | (593.72) |
| 430-130 | PR YR Lab PRV | 231.22 | | | 231.22 |
| 440-010 | X-Ray MCR A | (11,895.43) | | | (11,895.43) |
| 440-050 | X-Ray MCD | (196.96) | | | (196.96) |
| 450-010 | Physical Therapy MCR A | (408,345.64) | | | (408,345.64) |
| 450-020 | Physical Therapy MCR B | (125,597.95) | | | (125,597.95) |
| 450-050 | Physical Therapy MCD | (55,759.39) | | | (55,759.39) |
| 450-120 | PR YR Physical Therapy MCR B | (3,686.74) | | | (3,686.74) |
| 450-150 | PR YR Physical Therapy MCD | 3,686.74 | | | 3,686.74 |
| 450-710 | PR MO Physical Therapy MCR A | (1,641.94) | | | (1,641.94) |
| 450-720 | PR MO Physical Therapy MCR B | (91.18) | | | (91.18) |
| 450-730 | PR MO Physical Therapy PRV | (422.26) | | | (422.26) |
| 450-750 | PR MO Physical Therapy MCD | 2,535.68 | | | 2,535.68 |
| 460-010 | Occupational Therapy MCR A | (444,020.25) | | | (444,020.25) |
| 460-020 | Occupational Therapy MCR B | (179,690.60) | | | (179,690.60) |
| 460-050 | Occupational Therapy MCD | (40,514.60) | | | (40,514.60) |
| 460-120 | PR YR OT MCR B | (3,283.26) | | | (3,283.26) |
| 460-150 | PR YR Occupational Therapy MCD | 3,283.26 | | | 3,283.26 |
| 460-720 | PR MO Occupational Therapy MCR | (1,117.10) | | | (1,117.10) |
| 460-750 | PR MO Occupational Therapy MCD | 1,117.10 | | | 1,117.10 |
| 470-010 | Speech Therapy MCR A | (139,381.15) | | | (139,381.15) |
| 470-020 | Speech Therapy MCR B | (59,477.57) | | | (59,477.57) |
| 470-050 | Speech Therapy MCD | (19,576.33) | | | (19,576.33) |
| 470-120 | PR YR Speech Therapy MCR B | (203.66) | | | (203.66) |
| 470-150 | PR YR Speech Therapy MCD | 203.66 | | | 203.66 |
| 470-710 | PR MO Speech Therapy MCR A | (1,400.13) | | | (1,400.13) |
| 470-720 | PR MO Speech Therapy MCR B | 1,308.19 | | | 1,308.19 |
| 470-750 | PR MO Speech Therapy MCD | 91.94 | | | 91.94 |
| 480-000 | Nursing User Fee | 1,140,533.28 | | | 1,140,533.28 |
| 499-010 | Miscellaneous Income | (192,963.17) | | | (192,963.17) |
| 499-030 | Interest Income | (837.18) | | | (837.18) |
| 499-050 | Medical Records | (513.25) | | | (513.25) |
| 499-070 | Rental Income | (17,940.00) | | | (17,940.00) |
| 500-010 | Admissions Salaries | 106,836.28 | | | 106,836.28 |
| 500-020 | Admissions Salaries Ovt | 191.64 | | | 191.64 |
| 500-030 | Admissions Salaries Vac | 7,360.50 | | | 7,360.50 |
| 500-040 | Admissions Salaries Hol | 2,500.01 | | | 2,500.01 |
| 500-050 | Admissions Salaries Sick | 4,749.11 | | | 4,749.11 |
| 500-060 | Admissions Salaries Personal | 491.39 | | | 491.39 |
| 500-080 | Admissions Salaries Other | 500.00 | | | 500.00 |
| 501-010 | C/S Salaries | 131,793.41 | | | 131,793.41 |
| 501-020 | C/S Salaries Ovt | 375.92 | | | 375.92 |
| 501-030 | C/S Salaries Vac | 2,139.36 | | | 2,139.36 |
| 501-040 | C/S Salaries Hol | 1,566.88 | | | 1,566.88 |
| 501-050 | C/S Salaries Sick | (297.99) | | | (297.99) |
| 501-060 | C/S Salaries Personal | 319.37 | | | 319.37 |
| 501-070 | C/S Salaries Bonus | 1,236.87 | | | 1,236.87 |
| 501-080 | C/S Salaries Other | 4,856.72 | | | 4,856.72 |
| 502-010 | DON Salaries | 115,917.15 | | | 115,917.15 |
| 502-030 | DON Salaries Vac | 4,306.10 | | | 4,306.10 |
| 502-040 | DON Salaries Hol | 2,000.00 | | | 2,000.00 |
| 502-050 | DON Salaries Sick | (2.00) | | | (2.00) |
| 502-080 | DON Salaries Other | 2,460.18 | | | 2,460.18 |
| 503-010 | ADON Salaries | 82,676.68 | | | 82,676.68 |
| 503-030 | ADON Salaries Vac | 3,363.68 | | | 3,363.68 |
| 503-040 | ADON Salaries Hol | 2,412.48 | | | 2,412.48 |
| 503-050 | ADON Salaries Sick | 1,378.56 | | | 1,378.56 |
| 504-010 | RN Salaries | 524,896.68 | | | 524,896.68 |

| Account | Description | UNADJ 9/30/2016 | JE Ref # | AJE | FINAL 9/30/2016 |
|---------|------------------------------|--------------------|----------|-----|--------------------|
| 504-020 | RN Salaries Ovt | 2,629.23 | | | 2,629.23 |
| 504-030 | RN Salaries Vac | 14,446.27 | | | 14,446.27 |
| 504-040 | RN Salaries Hol | 9,628.36 | | | 9,628.36 |
| 504-050 | RN Salaries Sick | 3,788.77 | | | 3,788.77 |
| 504-060 | RN Salaries Personal | 2,830.64 | | | 2,830.64 |
| 504-080 | RN Salaries Other | 7,180.45 | | | 7,180.45 |
| 504-300 | RN Agency | 52,495.04 | | | 52,495.04 |
| 506-010 | LPN Salaries | 1,596,432.08 | | | 1,596,432.08 |
| 506-020 | LPN Salaries Ovt | 354,479.65 | | | 354,479.65 |
| 506-030 | LPN Salaries Vac | 72,476.34 | | | 72,476.34 |
| 506-040 | LPN Salaries Hol | 82,012.75 | | | 82,012.75 |
| 506-050 | LPN Salaries Sick | 86,426.49 | | | 86,426.49 |
| 506-060 | LPN Salaries Personal | 7,547.36 | | | 7,547.36 |
| 506-080 | LPN Salaries Other | 12,574.20 | | | 12,574.20 |
| 506-300 | LPN Agency | 18,784.00 | | | 18,784.00 |
| 508-010 | CNA Salaries | 2,363,023.99 | | | 2,363,023.99 |
| 508-020 | CNA Salaries Ovt | 219,423.54 | | | 219,423.54 |
| 508-030 | CNA Salaries Vac | 173,927.55 | | | 173,927.55 |
| 508-040 | CNA Salaries Hol | 121,661.42 | | | 121,661.42 |
| 508-050 | CNA Salaries Sick | 138,340.35 | | | 138,340.35 |
| 508-060 | CNA Salaries Personal | 10,769.82 | | | 10,769.82 |
| 508-080 | CNA Salaries Other | 36,239.51 | | | 36,239.51 |
| 508-300 | CNA Agency | 7,328.26 | | | 7,328.26 |
| 511-010 | MR Salaries | 36,782.42 | | | 36,782.42 |
| 511-020 | MR Salaries Ovt | 372.90 | | | 372.90 |
| 511-030 | MR Salaries Vac | 1,020.80 | | | 1,020.80 |
| 511-040 | MR Salaries Hol | 1,104.00 | | | 1,104.00 |
| 511-050 | MR Salaries Sick | 872.13 | | | 872.13 |
| 511-060 | MR Salaries Personal | 282.00 | | | 282.00 |
| 511-080 | MR Salaries Other | 304.00 | | | 304.00 |
| 511-400 | MR Consultant | 300.00 | | | 300.00 |
| 512-010 | Care Plan Salaries | 42,621.03 | | | 42,621.03 |
| 512-030 | Care Plan Salaries Vac | 1,832.32 | | | 1,832.32 |
| 512-040 | Care Plan Salaries Hol | 1,024.00 | | | 1,024.00 |
| 512-050 | Care Plan Salaries Sick | 649.28 | | | 649.28 |
| 512-060 | Care Plan Salaries Personal | 327.36 | | | 327.36 |
| 512-080 | Care Plan Salaries Other | 969.79 | | | 969.79 |
| 512-300 | MDS Consultant Services | 9,000.00 | | | 9,000.00 |
| 513-010 | Soc Svc Salaries | 111,100.93 | | | 111,100.93 |
| 513-030 | Soc Svc Salaries Vac | 6,232.01 | | | 6,232.01 |
| 513-040 | Soc Svc Salaries Hol | 2,632.72 | | | 2,632.72 |
| 513-050 | Soc Svc Salaries Sick | 1,329.46 | | | 1,329.46 |
| 513-060 | Soc Svc Salaries Personal | 448.05 | | | 448.05 |
| 513-080 | Soc Svc Salaries Other | 716.88 | | | 716.88 |
| 515-010 | Activities Salaries | 110,120.73 | | | 110,120.73 |
| 515-020 | Activities Salaries Ovt | 1.38 | | | 1.38 |
| 515-030 | Activities Salaries Vac | 977.10 | | | 977.10 |
| 515-040 | Activities Salaries Hol | 2,985.80 | | | 2,985.80 |
| 515-050 | Activities Salaries Sick | 4,947.73 | | | 4,947.73 |
| 515-060 | Activities Salaries Personal | 425.14 | | | 425.14 |
| 515-080 | Activities Salaries Other | 1,949.90 | | | 1,949.90 |
| 515-300 | Activities Supplies | 4,488.89 | | | 4,488.89 |
| 515-500 | Activities Entertainment | 7,550.00 | | | 7,550.00 |
| 515-700 | Resident Lost Items | 99.58 | | | 99.58 |
| 515-800 | Holiday Expense - Resident | 201.96 | | | 201.96 |
| 515-900 | Activities - Food | 116.12 | | | 116.12 |
| 516-010 | Hskpg Salaries | 411,683.61 | | | 411,683.61 |
| 516-020 | Hskpg Salaries Ovt | 10,253.28 | | | 10,253.28 |
| 516-030 | Hskpg Salaries Vac | 27,092.47 | | | 27,092.47 |
| 516-040 | Hskpg Salaries Hol | 19,093.22 | | | 19,093.22 |
| 516-050 | Hskpg Salaries Sick | 20,205.53 | | | 20,205.53 |
| 516-060 | Hskpg Salaries Personal | 2,427.19 | | | 2,427.19 |
| 516-080 | Hskpg Salaries Other | 5,371.08 | | | 5,371.08 |
| 516-300 | Hskpg Supplies | 75,107.35 | | | 75,107.35 |
| 516-400 | Hskpg Equip Minor | 1,295.86 | | | 1,295.86 |
| 516-600 | Hskpg Equip Repairs | 1,303.37 | | | 1,303.37 |
| 517-010 | Laundry Salaries | 208,835.21 | | | 208,835.21 |
| 517-020 | Laundry Salaries Ovt | 5,145.71 | | | 5,145.71 |
| 517-030 | Laundry Salaries Vac | 15,782.75 | | | 15,782.75 |
| 517-040 | Laundry Salaries Hol | 8,998.37 | | | 8,998.37 |
| 517-050 | Laundry Salaries Sick | 12,170.46 | | | 12,170.46 |
| 517-060 | Laundry Salaries Personal | 774.80 | | | 774.80 |
| 517-080 | Laundry Salaries Other | 3,050.66 | | | 3,050.66 |
| 517-300 | Laundry Supplies | 14,841.52 | | | 14,841.52 |
| 517-600 | Laundry Equip Repairs | 244.61 | | | 244.61 |

| Account | Description | UNADJ 9/30/2016 | JE Ref # | AJE | FINAL 9/30/2016 |
|---------|--------------------------------|--------------------|----------|------------|--------------------|
| 517-700 | Linen Replacement | 57.49 | | | 57.49 |
| 518-010 | Dietary Salaries | 667,570.26 | | | 667,570.26 |
| 518-020 | Dietary Salaries Ovt | 41,511.83 | | | 41,511.83 |
| 518-030 | Dietary Salaries Vac | 50,408.16 | | | 50,408.16 |
| 518-040 | Dietary Salaries Hol | 31,642.83 | | | 31,642.83 |
| 518-050 | Dietary Salaries Sick | 36,490.67 | | | 36,490.67 |
| 518-060 | Dietary Salaries Personal | 2,220.45 | | | 2,220.45 |
| 518-080 | Dietary Salaries Other | 12,424.30 | | | 12,424.30 |
| 518-300 | Dietary Supplies | 46,493.27 | | | 46,493.27 |
| 518-310 | Raw Food | 356,637.78 | | | 356,637.78 |
| 518-400 | Dietary Consultant | 28,791.50 | | | 28,791.50 |
| 518-500 | Dietary Equip Rentals | 7,027.76 | | | 7,027.76 |
| 518-600 | Dietary Equip Repairs | 15,504.52 | | | 15,504.52 |
| 518-700 | Dietary Minor Equip | 1,167.74 | | | 1,167.74 |
| 518-900 | Dietary Kitchenware | 3,391.13 | | | 3,391.13 |
| 520-010 | Maintenance Salaries | 153,571.76 | | | 153,571.76 |
| 520-020 | Maintenance Salaries Ovt | 3,856.51 | | | 3,856.51 |
| 520-030 | Maintenance Salaries Vac | 9,897.01 | | | 9,897.01 |
| 520-040 | Maintenance Salaries Hol | 6,837.21 | | | 6,837.21 |
| 520-050 | Maintenance Salaries Sick | 5,087.34 | | | 5,087.34 |
| 520-060 | Maintenance Salaries Personal | 746.37 | | | 746.37 |
| 520-080 | Maintenance Salaries Other | 1,803.05 | | | 1,803.05 |
| 520-300 | Maintenance Supplies | 52,364.02 | | | 52,364.02 |
| 520-400 | Elevator - Maintenance | 34,167.08 | | | 34,167.08 |
| 520-410 | Fire / Sprinkler - Maintenance | 12,649.47 | | | 12,649.47 |
| 520-420 | Grounds - Maintenance | 13,217.78 | | | 13,217.78 |
| 520-430 | Electrical - Maintenance | 626.26 | | | 626.26 |
| 520-440 | Plumbing - Maintenance | 13,627.90 | | | 13,627.90 |
| 520-450 | Hvac/Boiler - Maintenance | 7,328.76 | | | 7,328.76 |
| 520-460 | Generator - Maintenance | 6,898.91 | | | 6,898.91 |
| 520-480 | Repairs & Maintenance - Other | 9,239.23 | | | 9,239.23 |
| 520-490 | Decorating | 116.33 | | | 116.33 |
| 520-500 | Painting And Wallpaper | 3,016.98 | | | 3,016.98 |
| 520-520 | Minor Furniture & Improvements | 3,247.65 | | | 3,247.65 |
| 520-700 | Pest Control | 10,518.41 | | | 10,518.41 |
| 520-900 | Inspections | 7,340.00 | | (7,340.00) | 0.00 |
| 521-010 | Security Salaries | 147,851.13 | | | 147,851.13 |
| 521-020 | Security Salaries Ovt | 3,262.77 | | | 3,262.77 |
| 521-030 | Security Salaries Vac | 4,114.00 | | | 4,114.00 |
| 521-040 | Security Salaries Hol | 2,961.55 | | | 2,961.55 |
| 521-050 | Security Salaries Sick | 2,310.43 | | | 2,310.43 |
| 521-060 | Security Salaries Personal | 653.94 | | | 653.94 |
| 521-080 | Security Salaries Other | 1,059.27 | | | 1,059.27 |
| 521-300 | Security Supplies | 1,499.56 | | | 1,499.56 |
| 522-010 | PT Salaries | 176,314.67 | | | 176,314.67 |
| 522-020 | PT Salaries Ovt | 5,102.25 | | | 5,102.25 |
| 522-030 | PT Salaries Vac | 6,230.48 | | | 6,230.48 |
| 522-040 | PT Salaries Hol | 2,459.84 | | | 2,459.84 |
| 522-050 | PT Salaries Sick | 4,634.07 | | | 4,634.07 |
| 522-060 | PT Salaries Personal | 142.48 | | | 142.48 |
| 522-080 | PT Salaries Other | 747.20 | | | 747.20 |
| 522-400 | PT Consultant | 8,113.92 | | | 8,113.92 |
| 523-010 | OT Salaries | 202,066.79 | | | 202,066.79 |
| 523-020 | OT Salaries Ovt | 22.29 | | | 22.29 |
| 523-030 | OT Salaries Vac | 6,617.32 | | | 6,617.32 |
| 523-040 | OT Salaries Hol | 3,380.79 | | | 3,380.79 |
| 523-050 | OT Salaries Sick | 1,479.29 | | | 1,479.29 |
| 523-060 | OT Salaries Personal | 794.24 | | | 794.24 |
| 523-080 | OT Salaries Other | 528.47 | | | 528.47 |
| 524-010 | ST Salaries | 92,089.54 | | | 92,089.54 |
| 525-010 | DOR Salaries | 107,374.01 | | | 107,374.01 |
| 525-030 | DOR Salaries Vac | 6,646.74 | | | 6,646.74 |
| 525-040 | DOR Salaries Hol | 3,172.40 | | | 3,172.40 |
| 525-050 | DOR Salaries Sick | 2,181.03 | | | 2,181.03 |
| 525-060 | DOR Salaries Personal | 453.20 | | | 453.20 |
| 525-080 | DOR Salaries Other | 453.20 | | | 453.20 |
| 600-010 | Medical & Nursing Supplies | 244,760.31 | | | 244,760.31 |
| 600-011 | Twin Med Sales Tax | 5,072.56 | | | 5,072.56 |
| 600-012 | Twin Med Discounts | (7,484.56) | | | (7,484.56) |
| 600-013 | Twin Med Freight | 19.60 | | | 19.60 |
| 600-014 | Medline Sales Tax | 197.13 | | | 197.13 |
| 600-020 | Bulk Oxygen | 12,513.69 | | | 12,513.69 |
| 600-021 | Oxygen Supplies | 10,269.72 | | | 10,269.72 |
| 600-022 | Oxygen Equipment Rentals | 32,347.20 | | | 32,347.20 |
| 600-030 | Wound Vac Supplies | 1,023.24 | | | 1,023.24 |

| Account | Description | UNADJ 9/30/2016 | JE Ref # | AJE | FINAL 9/30/2016 |
|---------|--------------------------------|--------------------|----------|-------------|--------------------|
| 600-031 | Wound Vac Rental | 11,941.06 | | | 11,941.06 |
| 600-050 | M/S Equipment Minor | 17,690.46 | | | 17,690.46 |
| 600-060 | M/S Equipment Rental | 1,348.67 | | | 1,348.67 |
| 600-061 | Specialty Bed Rentals | 7,744.41 | | | 7,744.41 |
| 600-070 | M/S Equipment Repairs/Maint | 3,185.15 | | | 3,185.15 |
| 600-080 | Medical Waste Disposal | 974.53 | | | 974.53 |
| 600-090 | Nutritional Supplements | 52,487.19 | | | 52,487.19 |
| 600-100 | Resident Medical Transport | 289.75 | | | 289.75 |
| 600-110 | Resident Medical Exp | 11,276.52 | | | 11,276.52 |
| 600-120 | Nursing Consultant | 12,085.76 | | | 12,085.76 |
| 600-130 | Medical Director | 69,750.00 | | | 69,750.00 |
| 600-140 | Incontinence Supplies | 39,799.98 | | | 39,799.98 |
| 610-010 | Pharmacy Rx Medicare | 250,690.78 | | | 250,690.78 |
| 610-011 | Pharmacy Rx Managed Care | 9,165.74 | | | 9,165.74 |
| 610-012 | Pharmacy Rx Medicaid | 47,482.26 | | | 47,482.26 |
| 610-030 | Pharmacy OTC | 1,425.31 | | | 1,425.31 |
| 610-040 | Pharmacy Consultant | 16,505.75 | | | 16,505.75 |
| 620-020 | Laboratory Expense | 21,383.28 | | | 21,383.28 |
| 620-040 | X-Ray Expense | 13,428.04 | | | 13,428.04 |
| 650-020 | Union Health And Welfare | 1,517,748.89 | | | 1,517,748.89 |
| 650-030 | Employee Uniforms | 194.05 | | | 194.05 |
| 650-040 | Employee Background Checks | 6,099.79 | | | 6,099.79 |
| 650-050 | Employee Training | 70,536.05 | | | 70,536.05 |
| 650-060 | Employee Medical Insurance | 98,777.95 | | | 98,777.95 |
| 650-070 | Employer 401K Match/Pension | 536,956.34 | | | 536,956.34 |
| 650-080 | Employee Medical Expenses | 3,730.00 | | | 3,730.00 |
| 650-085 | Holiday Expense - Employee | 8,553.52 | | | 8,553.52 |
| 650-090 | Employee - Voluntary Insurance | (1,997.24) | | | (1,997.24) |
| 700-010 | Admin Salaries | 154,831.02 | | (12,545.00) | 142,286.02 |
| 700-030 | Admin Salaries Vac | 15,023.65 | | | 15,023.65 |
| 700-040 | Admin Salaries Hol | 2,788.45 | | | 2,788.45 |
| 700-050 | Admin Salaries Sick | 4,600.68 | | | 4,600.68 |
| 710-010 | Marketing Salaries | 1,870.71 | | | 1,870.71 |
| 710-300 | Promotions Expense | 4,410.75 | | | 4,410.75 |
| 720-010 | Office Salaries | 284,158.00 | | | 284,158.00 |
| 720-020 | Office Salaries Ovt | 842.35 | | | 842.35 |
| 720-030 | Office Salaries Vac | 6,417.76 | | | 6,417.76 |
| 720-040 | Office Salaries Hol | 7,429.74 | | | 7,429.74 |
| 720-050 | Office Salaries Sick | 79.37 | | | 79.37 |
| 720-060 | Office Salaries Personal | 1,117.49 | | | 1,117.49 |
| 720-070 | Office Salaries Bonus | 897.59 | | | 897.59 |
| 720-080 | Office Salaries Other | 1,768.19 | | | 1,768.19 |
| 800-010 | Accounting/Audit Fees | 38,616.23 | | | 38,616.23 |
| 800-020 | Advertising Expenses | 6,487.31 | | | 6,487.31 |
| 800-050 | Auto Gas/Repairs | 2,113.49 | | | 2,113.49 |
| 800-060 | Auto Leases | 11,917.72 | | | 11,917.72 |
| 800-070 | Bad Debt | (512.61) | | | (512.61) |
| 800-075 | Med A Budget Sequestration | 54,319.40 | | | 54,319.40 |
| 800-080 | Bank Service Charges | 12,241.45 | | | 12,241.45 |
| 800-110 | Cable Tv | 41,392.76 | | | 41,392.76 |
| 800-120 | Cell Phones | 339.06 | | | 339.06 |
| 800-130 | Classified Advertising | 8,843.81 | | | 8,843.81 |
| 800-140 | Collection Fees/ Cc Fees | 7.30 | | | 7.30 |
| 800-150 | Computer Maintenance | 10,016.04 | | | 10,016.04 |
| 800-170 | Copier Lease | 17,606.16 | | | 17,606.16 |
| 800-190 | Depreciation Expense | 216,145.70 | | | 216,145.70 |
| 800-200 | Donations | 1,260.00 | | | 1,260.00 |
| 800-220 | Dues And Subscriptions | 9,860.58 | | (2,000.00) | 7,860.58 |
| 800-230 | Entertainment - Meals | 3,718.45 | | | 3,718.45 |
| 800-250 | Equip Leases - Admin | 1,012.00 | | | 1,012.00 |
| 800-320 | Insurance-Property | 12,282.27 | | | 12,282.27 |
| 800-325 | Insurance - Umbrella | 14,027.21 | | | 14,027.21 |
| 800-330 | Insurance - GLPL | 114,858.35 | | | 114,858.35 |
| 800-340 | Insurance - Auto | 8,296.27 | | | 8,296.27 |
| 800-350 | Insurance - Other (Surety) | 2,249.96 | | | 2,249.96 |
| 800-420 | Insurance-Workers Comp | 995,008.49 | | | 995,008.49 |
| 800-430 | Interest Expense | 21,720.54 | | | 21,720.54 |
| 800-440 | Late Fees | 20,946.76 | | | 20,946.76 |
| 800-450 | Legal Fees | 53,256.88 | | | 53,256.88 |
| 800-460 | Licenses And Fees | 3,135.00 | | | 3,135.00 |
| 800-490 | Mileage Reimbursement | 116.52 | | | 116.52 |
| 800-500 | Office Supplies | 29,544.30 | | | 29,544.30 |
| 800-520 | Overnight Service | 1,202.61 | | | 1,202.61 |
| 800-530 | Payroll Processing Fees | 68,215.17 | | | 68,215.17 |
| 800-540 | Payroll Tax | (14,337.31) | | | (14,337.31) |

| Account | Description | UNADJ 9/30/2016 | JE Ref # | AJE | FINAL 9/30/2016 |
|--------------------------|---|--------------------|----------|-------------|--------------------|
| 800-541 | ER Taxes- Medicare | 141,868.04 | | | 141,868.04 |
| 800-542 | ER Taxes- Social Security | 606,149.74 | | | 606,149.74 |
| 800-543 | ER Taxes- FUTA | 63,776.70 | | | 63,776.70 |
| 800-544 | ER Taxes- SUTA | 181,337.35 | | | 181,337.35 |
| 800-550 | Penalties | 52,598.01 | | | 52,598.01 |
| 800-560 | Permits | 475.00 | | | 475.00 |
| 800-570 | Personal Property Tax | 23,734.31 | | | 23,734.31 |
| 800-580 | Postage | 4,395.98 | | | 4,395.98 |
| 800-590 | Professional Fees | 67,137.21 | | | 67,137.21 |
| 800-600 | Real Estate Tax | 258,991.55 | | | 258,991.55 |
| 800-610 | Religious Services | 11,255.00 | | | 11,255.00 |
| 800-620 | Rent | 691,096.44 | | | 691,096.44 |
| 800-630 | Rent - Other | 2,729.10 | | | 2,729.10 |
| 800-650 | Software Maint Contract | 42,159.81 | | | 42,159.81 |
| 800-671 | Sales Tax | 72,288.31 | | (65,890.00) | 6,398.31 |
| 800-680 | Telephone | 22,704.57 | | | 22,704.57 |
| 800-710 | Travel Expense - Other | 13,993.68 | | | 13,993.68 |
| 800-740 | Electric Utility | 301,197.23 | | | 301,197.23 |
| 800-750 | Fuel/Gas Utility | 83,086.91 | | | 83,086.91 |
| 800-760 | Trash/Refuge Utility | 53,596.47 | | | 53,596.47 |
| 800-770 | Water Utility | 89,936.27 | | | 89,936.27 |
| 800-780 | Internet Expense | 3,810.70 | | | 3,810.70 |
| 800-790 | Shipping/Freight Expense | 3,398.68 | | | 3,398.68 |
| 800000-00201 | Subscriptions | 0.00 | | 3,305.00 | 3,305.00 |
| 800000-00202 | CHAMBER OF COMMERCE DUES | 0.00 | | | 0.00 |
| 999-040 | Other Expense | 904.54 | | | 904.54 |
| Marcum 101 | Inservice Software Library for Training | 0.00 | | (1,305.00) | (1,305.00) |
| Marcum 104 | Inspections - Boilers and Water Heaters | 0.00 | | 1,040.00 | 1,040.00 |
| Marcum 105 | Inspections - Fire and Smoke Barrier Survey | 0.00 | | 6,300.00 | 6,300.00 |
| Marcum 106 | Asst. Administrator Salaries | 0.00 | | 12,545.00 | 12,545.00 |
| Marcum 107 | Sales Tax Audit | 0.00 | | 65,890.00 | 65,890.00 |
| Total | | 0.00 | | 0.00 | 0.00 |
| Net (Income) Loss | | 843,524.36 | | 0.00 | 843,524.36 |

Client: **Advanced Nursing and Rehabilitation of New Haven**
 Engagement: **Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

| Account | Description | FINAL 9/30/2016 | 1st PP-FINAL 9/30/2015 |
|---|--------------------------------------|--------------------|---------------------------|
| Group : [10-A] | Salaries and Wages | | |
| Subgroup : [2] | Administrators | | |
| 700-010 | Admin Salaries | 142,286.02 | 116,555.15 |
| 700-030 | Admin Salaries Vac | 15,023.65 | 5,364.35 |
| 700-040 | Admin Salaries Hol | 2,788.45 | 3,534.16 |
| 700-050 | Admin Salaries Sick | 4,600.68 | 8,655.08 |
| 700-060 | Admin Salaries Personal | 0.00 | 328.80 |
| 700-080 | Admin Salaries Other | 0.00 | 504.88 |
| Subtotal [2] Administrators | | 164,698.80 | 134,942.42 |
| Subgroup : [3] | Assistant Administrator | | |
| Marcum 106 | Asst. Administrator Salaries | 12,545.00 | 0.00 |
| Subtotal [3] Assistant Administrator | | 12,545.00 | 0.00 |
| Subgroup : [4] | Other Administrative Salaries | | |
| 500-010 | Admissions Salaries | 106,836.28 | 88,145.74 |
| 500-020 | Admissions Salaries Ovt | 191.64 | 595.43 |
| 500-030 | Admissions Salaries Vac | 7,360.50 | 7,830.52 |
| 500-040 | Admissions Salaries Hol | 2,500.01 | 1,953.36 |
| 500-050 | Admissions Salaries Sick | 4,749.11 | 1,576.47 |
| 500-060 | Admissions Salaries Personal | 491.39 | 576.61 |
| 500-080 | Admissions Salaries Other | 500.00 | 905.99 |
| 501-010 | C/S Salaries | 131,793.41 | 161,543.68 |
| 501-020 | C/S Salaries Ovt | 375.92 | 303.79 |
| 501-030 | C/S Salaries Vac | 2,139.36 | 6,308.14 |
| 501-040 | C/S Salaries Hol | 1,566.88 | 2,502.08 |
| 501-050 | C/S Salaries Sick | (297.99) | 8,615.59 |
| 501-060 | C/S Salaries Personal | 319.37 | 570.20 |
| 501-070 | C/S Salaries Bonus | 1,236.87 | 0.00 |
| 501-080 | C/S Salaries Other | 4,856.72 | 1,289.58 |
| 720-010 | Office Salaries | 284,158.00 | 369,420.77 |
| 720-020 | Office Salaries Ovt | 842.35 | 2,258.87 |
| 720-030 | Office Salaries Vac | 6,417.76 | 21,223.70 |
| 720-040 | Office Salaries Hol | 7,429.74 | 12,274.72 |
| 720-050 | Office Salaries Sick | 79.37 | 17,317.53 |
| 720-060 | Office Salaries Personal | 1,117.49 | 2,484.53 |
| 720-070 | Office Salaries Bonus | 897.59 | 0.00 |
| 720-080 | Office Salaries Other | 1,768.19 | 2,612.99 |
| Subtotal [4] Other Administrative Salaries | | 567,329.96 | 710,310.29 |
| Subgroup : [5C] | Dietary Workers | | |
| 518-010 | Dietary Salaries | 667,570.26 | 889,143.01 |
| 518-020 | Dietary Salaries Ovt | 41,511.83 | 68,256.84 |
| 518-030 | Dietary Salaries Vac | 50,408.16 | 54,702.52 |
| 518-040 | Dietary Salaries Hol | 31,642.83 | 36,509.82 |
| 518-050 | Dietary Salaries Sick | 36,490.67 | 29,215.52 |
| 518-060 | Dietary Salaries Personal | 2,220.45 | 3,516.68 |
| 518-080 | Dietary Salaries Other | 12,424.30 | 15,761.94 |
| Subtotal [5C] Dietary Workers | | 842,268.50 | 1,097,106.33 |
| Subgroup : [6B] | Other Housekeeping Workers | | |
| 516-010 | Hskpg Salaries | 411,683.61 | 482,618.99 |
| 516-020 | Hskpg Salaries Ovt | 10,253.28 | 15,300.02 |
| 516-030 | Hskpg Salaries Vac | 27,092.47 | 22,448.21 |
| 516-040 | Hskpg Salaries Hol | 19,093.22 | 19,918.39 |
| 516-050 | Hskpg Salaries Sick | 20,205.53 | 19,157.83 |

Client: **Advanced Nursing and Rehabilitation of New Haven**
 Engagement: **Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

| Account | Description | FINAL | 1st PP-FINAL |
|---|-------------------------------|-------------------|-------------------|
| | | 9/30/2016 | 9/30/2015 |
| 516-060 | Hskpg Salaries Personal | 2,427.19 | 2,319.37 |
| 516-080 | Hskpg Salaries Other | 5,371.08 | 3,558.94 |
| Subtotal [6B] Other Housekeeping Workers | | 496,126.38 | 565,321.75 |
| Subgroup : [7B] Other Maintenance Workers | | | |
| 520-010 | Maintenance Salaries | 153,571.76 | 209,351.50 |
| 520-020 | Maintenance Salaries Ovt | 3,856.51 | 7,145.58 |
| 520-030 | Maintenance Salaries Vac | 9,897.01 | 9,019.60 |
| 520-040 | Maintenance Salaries Hol | 6,837.21 | 8,898.18 |
| 520-050 | Maintenance Salaries Sick | 5,087.34 | 8,671.40 |
| 520-060 | Maintenance Salaries Personal | 746.37 | 1,254.22 |
| 520-080 | Maintenance Salaries Other | 1,803.05 | 2,384.39 |
| Subtotal [7B] Other Maintenance Workers | | 181,799.25 | 246,724.87 |
| Subgroup : [8B] Other Laundry Workers | | | |
| 517-010 | Laundry Salaries | 208,835.21 | 169,751.50 |
| 517-020 | Laundry Salaries Ovt | 5,145.71 | 5,666.37 |
| 517-030 | Laundry Salaries Vac | 15,782.75 | 13,535.84 |
| 517-040 | Laundry Salaries Hol | 8,998.37 | 7,967.86 |
| 517-050 | Laundry Salaries Sick | 12,170.46 | 6,263.82 |
| 517-060 | Laundry Salaries Personal | 774.80 | 685.52 |
| 517-080 | Laundry Salaries Other | 3,050.66 | 3,224.40 |
| Subtotal [8B] Other Laundry Workers | | 254,757.96 | 207,095.31 |
| Subgroup : [10] Protective Services | | | |
| 521-010 | Security Salaries | 147,851.13 | 149,660.98 |
| 521-020 | Security Salaries Ovt | 3,262.77 | 3,566.34 |
| 521-030 | Security Salaries Vac | 4,114.00 | 7,268.15 |
| 521-040 | Security Salaries Hol | 2,961.55 | 2,952.93 |
| 521-050 | Security Salaries Sick | 2,310.43 | 6,051.09 |
| 521-060 | Security Salaries Personal | 653.94 | 69.57 |
| 521-080 | Security Salaries Other | 1,059.27 | 210.37 |
| Subtotal [10] Protective Services | | 162,213.09 | 169,779.43 |
| Subgroup : [12A] Director of Nurses/Assistant Director | | | |
| 502-010 | DON Salaries | 115,917.15 | 89,355.00 |
| 502-020 | DON Salaries Ovt | 0.00 | 460.00 |
| 502-030 | DON Salaries Vac | 4,306.10 | 12,624.70 |
| 502-040 | DON Salaries Hol | 2,000.00 | 3,220.00 |
| 502-050 | DON Salaries Sick | (2.00) | 8,832.00 |
| 502-060 | DON Salaries Personal | 0.00 | (35.65) |
| 502-080 | DON Salaries Other | 2,460.18 | 8,855.00 |
| 503-010 | ADON Salaries | 82,676.68 | 76,657.78 |
| 503-020 | ADON Salaries Ovt | 0.00 | 344.64 |
| 503-030 | ADON Salaries Vac | 3,363.68 | 8,311.53 |
| 503-040 | ADON Salaries Hol | 2,412.48 | 2,412.48 |
| 503-050 | ADON Salaries Sick | 1,378.56 | 4,677.26 |
| 503-060 | ADON Salaries Personal | 0.00 | 569.09 |
| 503-080 | ADON Salaries Other | 0.00 | 344.64 |
| Subtotal [12A] Director of Nurses/Assistant Director | | 214,512.83 | 216,628.47 |
| Subgroup : [12B1] RNs - Direct Care | | | |
| 504-010 | RN Salaries | 524,896.68 | 490,218.17 |
| 504-020 | RN Salaries Ovt | 2,629.23 | 5,092.78 |
| 504-030 | RN Salaries Vac | 14,446.27 | 29,207.64 |
| 504-040 | RN Salaries Hol | 9,628.36 | 11,809.20 |
| 504-050 | RN Salaries Sick | 3,788.77 | 23,085.16 |

Client: **Advanced Nursing and Rehabilitation of New Haven**
 Engagement: **Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

| Account | Description | FINAL 9/30/2016 | 1st PP-FINAL 9/30/2015 |
|---|-----------------------------|---------------------|---------------------------|
| 504-060 | RN Salaries Personal | 2,830.64 | 2,476.53 |
| 504-080 | RN Salaries Other | 7,180.45 | 17,345.54 |
| Subtotal [12B1] RNs - Direct Care | | 565,400.40 | 579,235.02 |
| Subgroup : [12B2] RNs - Administrative | | | |
| 512-010 | Care Plan Salaries | 42,621.03 | 59,818.56 |
| 512-030 | Care Plan Salaries Vac | 1,832.32 | 2,064.96 |
| 512-040 | Care Plan Salaries Hol | 1,024.00 | 2,048.00 |
| 512-050 | Care Plan Salaries Sick | 649.28 | 2,208.00 |
| 512-060 | Care Plan Salaries Personal | 327.36 | 375.36 |
| 512-080 | Care Plan Salaries Other | 969.79 | 1,464.00 |
| Subtotal [12B2] RNs - Administrative | | 47,423.78 | 67,978.88 |
| Subgroup : [12C1] LPNs - Direct Care | | | |
| 506-010 | LPN Salaries | 1,596,432.08 | 1,657,901.48 |
| 506-020 | LPN Salaries Ovt | 354,479.65 | 305,050.54 |
| 506-030 | LPN Salaries Vac | 72,476.34 | 75,605.86 |
| 506-040 | LPN Salaries Hol | 82,012.75 | 78,541.43 |
| 506-050 | LPN Salaries Sick | 86,426.49 | 63,236.13 |
| 506-060 | LPN Salaries Personal | 7,547.36 | 9,141.04 |
| 506-080 | LPN Salaries Other | 12,574.20 | 25,185.15 |
| Subtotal [12C1] LPNs - Direct Care | | 2,211,948.87 | 2,214,661.63 |
| Subgroup : [12D] Aides and Attendants | | | |
| 508-010 | CNA Salaries | 2,363,023.99 | 2,616,704.11 |
| 508-020 | CNA Salaries Ovt | 219,423.54 | 242,843.36 |
| 508-030 | CNA Salaries Vac | 173,927.55 | 160,624.47 |
| 508-040 | CNA Salaries Hol | 121,661.42 | 129,943.65 |
| 508-050 | CNA Salaries Sick | 138,340.35 | 96,019.80 |
| 508-060 | CNA Salaries Personal | 10,769.82 | 11,127.78 |
| 508-080 | CNA Salaries Other | 36,239.51 | 45,457.59 |
| Subtotal [12D] Aides and Attendants | | 3,063,386.18 | 3,302,720.76 |
| Subgroup : [12E] Physical Therapists | | | |
| 522-010 | PT Salaries | 176,314.67 | 133,596.98 |
| 522-020 | PT Salaries Ovt | 5,102.25 | 5,171.86 |
| 522-030 | PT Salaries Vac | 6,230.48 | 4,160.69 |
| 522-040 | PT Salaries Hol | 2,459.84 | 2,758.46 |
| 522-050 | PT Salaries Sick | 4,634.07 | 3,168.08 |
| 522-060 | PT Salaries Personal | 142.48 | 438.98 |
| 522-080 | PT Salaries Other | 747.20 | 1,691.74 |
| Subtotal [12E] Physical Therapists | | 195,630.99 | 150,986.79 |
| Subgroup : [12F] Speech Therapists | | | |
| 524-010 | ST Salaries | 92,089.54 | 44,981.92 |
| 524-050 | ST Salaries Sick | 0.00 | (567.11) |
| Subtotal [12F] Speech Therapists | | 92,089.54 | 44,414.81 |
| Subgroup : [12G] Occupational Therapists | | | |
| 523-010 | OT Salaries | 202,066.79 | 147,446.00 |
| 523-020 | OT Salaries Ovt | 22.29 | 43.33 |
| 523-030 | OT Salaries Vac | 6,617.32 | 7,008.71 |
| 523-040 | OT Salaries Hol | 3,380.79 | 3,879.57 |
| 523-050 | OT Salaries Sick | 1,479.29 | 6,243.85 |
| 523-060 | OT Salaries Personal | 794.24 | 980.49 |
| 523-080 | OT Salaries Other | 528.47 | 482.97 |
| Subtotal [12G] Occupational Therapists | | 214,889.19 | 166,084.92 |

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| Account | Description | FINAL 9/30/2016 | 1st PP-FINAL 9/30/2015 |
|--|------------------------------|---------------------|---------------------------|
| Subgroup : [12H] Recreation Workers | | | |
| 515-010 | Activities Salaries | 110,120.73 | 124,927.01 |
| 515-020 | Activities Salaries Ovt | 1.38 | 813.71 |
| 515-030 | Activities Salaries Vac | 977.10 | 13,118.71 |
| 515-040 | Activities Salaries Hol | 2,985.80 | 3,813.36 |
| 515-050 | Activities Salaries Sick | 4,947.73 | 7,183.39 |
| 515-060 | Activities Salaries Personal | 425.14 | 551.33 |
| 515-080 | Activities Salaries Other | 1,949.90 | 2,197.76 |
| Subtotal [12H] Recreation Workers | | 121,407.78 | 152,605.27 |
| Subgroup : [12M] Social Workers/Case Management | | | |
| 513-010 | Soc Svc Salaries | 111,100.93 | 133,699.67 |
| 513-020 | Soc Svc Salaries Ovt | 0.00 | 196.62 |
| 513-030 | Soc Svc Salaries Vac | 6,232.01 | 7,788.40 |
| 513-040 | Soc Svc Salaries Hol | 2,632.72 | 4,339.28 |
| 513-050 | Soc Svc Salaries Sick | 1,329.46 | 8,538.48 |
| 513-060 | Soc Svc Salaries Personal | 448.05 | 862.23 |
| 513-080 | Soc Svc Salaries Other | 716.88 | 1,362.48 |
| Subtotal [12M] Social Workers/Case Management | | 122,460.05 | 156,787.16 |
| Subgroup : [12N] Marketing | | | |
| 710-010 | Marketing Salaries | 1,870.71 | 0.00 |
| Subtotal [12N] Marketing | | 1,870.71 | 0.00 |
| Subgroup : [12O] Other | | | |
| 511-010 | MR Salaries | 36,782.42 | 39,437.43 |
| 511-020 | MR Salaries Ovt | 372.90 | 243.17 |
| 511-030 | MR Salaries Vac | 1,020.80 | 2,852.40 |
| 511-040 | MR Salaries Hol | 1,104.00 | 960.00 |
| 511-050 | MR Salaries Sick | 872.13 | 1,253.40 |
| 511-060 | MR Salaries Personal | 282.00 | 178.40 |
| 511-080 | MR Salaries Other | 304.00 | 160.00 |
| 525-010 | DOR Salaries | 107,374.01 | 99,539.08 |
| 525-030 | DOR Salaries Vac | 6,646.74 | 8,962.04 |
| 525-040 | DOR Salaries Hol | 3,172.40 | 3,625.60 |
| 525-050 | DOR Salaries Sick | 2,181.03 | 3,218.94 |
| 525-060 | DOR Salaries Personal | 453.20 | 836.16 |
| 525-080 | DOR Salaries Other | 453.20 | 453.20 |
| Subtotal [12O] Other | | 161,018.83 | 161,719.82 |
| Total [10-A] Salaries and Wages | | 9,693,778.09 | 10,345,103.93 |
| Group : [13-B] Professional Fees | | | |
| Subgroup : [3] Pharmacist | | | |
| 610-040 | Pharmacy Consultant | 16,505.75 | 11,626.50 |
| Subtotal [3] Pharmacist | | 16,505.75 | 11,626.50 |
| Subgroup : [5A] PT - Resident Care | | | |
| 522-400 | PT Consultant | 8,113.92 | 0.00 |
| Subtotal [5A] PT - Resident Care | | 8,113.92 | 0.00 |
| Subgroup : [8A] Medical Director | | | |
| 600-130 | Medical Director | 69,750.00 | 75,000.00 |
| Subtotal [8A] Medical Director | | 69,750.00 | 75,000.00 |
| Subgroup : [11A1] RN's - Direct Care | | | |
| 504-300 | RN Agency | 52,495.04 | 0.00 |

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|---|-------------|---------------------|---------------------|
| | | 9/30/2016 | 9/30/2015 |
| Subtotal [11A1] RN's - Direct Care | | 52,495.04 | 0.00 |
| Subgroup : [11A2] RN's - Administrative | | | |
| 600-120 Nursing Consultant | | 12,085.76 | 240.00 |
| Subtotal [11A2] RN's - Administrative | | 12,085.76 | 240.00 |
| Subgroup : [11B2] LPN's - Administrative | | | |
| 506-300 LPN Agency | | 18,784.00 | 0.00 |
| Subtotal [11B2] LPN's - Administrative | | 18,784.00 | 0.00 |
| Subgroup : [11C] Aides | | | |
| 508-300 CNA Agency | | 7,328.26 | 0.00 |
| Subtotal [11C] Aides | | 7,328.26 | 0.00 |
| Subgroup : [12] Other | | | |
| 511-400 MR Consultant | | 300.00 | 0.00 |
| 512-300 MDS Consultant Services | | 9,000.00 | 0.00 |
| 520-900 Inspections | | 0.00 | 2,953.35 |
| 800-610 Religious Services | | 11,255.00 | 28,921.69 |
| Subtotal [12] Other | | 20,555.00 | 31,875.04 |
| Total [13-B] Professional Fees | | 205,617.73 | 118,741.54 |
| Group : [15] Expenditures Other than Salaries | | | |
| Subgroup : [1A1] Workmen's Compensation | | | |
| 800-420 Insurance-Workers Comp | | 995,008.49 | 1,071,168.73 |
| Subtotal [1A1] Workmen's Compensation | | 995,008.49 | 1,071,168.73 |
| Subgroup : [1A2] Disability Insurance | | | |
| 800-350 Insurance - Other (Surety) | | 2,249.96 | 1,874.97 |
| Subtotal [1A2] Disability Insurance | | 2,249.96 | 1,874.97 |
| Subgroup : [1A4] Social Security (FICA) | | | |
| 800-540 Payroll Tax | | (14,337.31) | (39,040.60) |
| 800-541 ER Taxes- Medicare | | 141,868.04 | 155,571.12 |
| 800-542 ER Taxes- Social Security | | 606,149.74 | 664,293.45 |
| 800-543 ER Taxes- FUTA | | 63,776.70 | 71,536.56 |
| 800-544 ER Taxes- SUTA | | 181,337.35 | 202,321.31 |
| Subtotal [1A4] Social Security (FICA) | | 978,794.52 | 1,054,681.84 |
| Subgroup : [1A5] Health Insurance | | | |
| 650-020 Union Health And Welfare | | 1,517,748.89 | 1,629,979.02 |
| 650-060 Employee Medical Insurance | | 98,777.95 | 135,460.28 |
| 650-080 Employee Medical Expenses | | 3,730.00 | 640.00 |
| 650-090 Employee - Voluntary Insurance | | (1,997.24) | 6,580.85 |
| Subtotal [1A5] Health Insurance | | 1,618,259.60 | 1,772,660.15 |
| Subgroup : [1A7] Pensions | | | |
| 650-070 Employer 401K Match/Pension | | 536,956.34 | 570,254.15 |
| Subtotal [1A7] Pensions | | 536,956.34 | 570,254.15 |
| Subgroup : [1A8] Uniform Allowance | | | |
| 650-030 Employee Uniforms | | 194.05 | 0.00 |
| Subtotal [1A8] Uniform Allowance | | 194.05 | 0.00 |
| Subgroup : [1A9] Other Employee Benefits | | | |
| 650-040 Employee Background Checks | | 6,099.79 | 16,647.43 |
| 650-050 Employee Training | | 70,536.05 | 71,782.33 |

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| Account | Description | FINAL | 1st PP-FINAL |
|---|--|---------------------|---------------------|
| | | 9/30/2016 | 9/30/2015 |
| Subtotal [1A9] Other Employee Benefits | | <u>76,635.84</u> | <u>88,429.76</u> |
| Subgroup : [1C] Bad Debts | | | |
| 800-070 | Bad Debt | (512.61) | 31,581.29 |
| Subtotal [1C] Bad Debts | | <u>(512.61)</u> | <u>31,581.29</u> |
| Subgroup : [1D] Accounting and Auditing | | | |
| 800-010 | Accounting/Audit Fees | 38,616.23 | 72,443.23 |
| Subtotal [1D] Accounting and Auditing | | <u>38,616.23</u> | <u>72,443.23</u> |
| Subgroup : [1E] Legal | | | |
| 800-450 | Legal Fees | 53,256.88 | 35,474.00 |
| Subtotal [1E] Legal | | <u>53,256.88</u> | <u>35,474.00</u> |
| Subgroup : [1G] Office Supplies | | | |
| 800-500 | Office Supplies | 29,544.30 | 28,589.44 |
| Subtotal [1G] Office Supplies | | <u>29,544.30</u> | <u>28,589.44</u> |
| Subgroup : [1H1] Telephone and Telegraph | | | |
| 800-680 | Telephone | 22,704.57 | 24,973.43 |
| Subtotal [1H1] Telephone and Telegraph | | <u>22,704.57</u> | <u>24,973.43</u> |
| Subgroup : [1H2] Cellular Phones and Beepers | | | |
| 800-120 | Cell Phones | 339.06 | 0.00 |
| Subtotal [1H2] Cellular Phones and Beepers | | <u>339.06</u> | <u>0.00</u> |
| Subgroup : [1K2] Other | | | |
| 800-671 | Sales Tax | 6,398.31 | 0.00 |
| Subtotal [1K2] Other | | <u>6,398.31</u> | <u>0.00</u> |
| Subgroup : [1K3] Resident Day User Fee | | | |
| 480-000 | Nursing User Fee | 1,140,533.28 | 1,176,541.50 |
| Subtotal [1K3] Resident Day User Fee | | <u>1,140,533.28</u> | <u>1,176,541.50</u> |
| Total [15] Expenditures Other than Salaries | | <u>5,498,978.82</u> | <u>5,928,672.49</u> |
| Group : [16] | Expenditures Other than Salaries (cont'd) - Admin. and General | | |
| Subgroup : [1] Resident Travel and Entertainment | | | |
| 800-230 | Entertainment - Meals | 3,718.45 | 541.77 |
| Subtotal [1] Resident Travel and Entertainment | | <u>3,718.45</u> | <u>541.77</u> |
| Subgroup : [2] Holiday Parties for Staff | | | |
| 650-085 | Holiday Expense - Employee | 8,553.52 | 2,320.14 |
| Subtotal [2] Holiday Parties for Staff | | <u>8,553.52</u> | <u>2,320.14</u> |
| Subgroup : [4] Employee Travel | | | |
| 800-710 | Travel Expense - Other | 13,993.68 | 27,567.01 |
| 800-720 | Travel Expense (Mr. Suissa) | 0.00 | 1,449.97 |
| Subtotal [4] Employee Travel | | <u>13,993.68</u> | <u>29,016.98</u> |
| Subgroup : [5] Education Expense | | | |
| 800-160 | Conference/Seminars | 0.00 | (1,870.00) |
| Subtotal [5] Education Expense | | <u>0.00</u> | <u>(1,870.00)</u> |
| Subgroup : [6] Automobile Expense | | | |
| 800-040 | Auto Allowances | 0.00 | 100.00 |
| 800-050 | Auto Gas/Repairs | 2,113.49 | 3,787.09 |
| 800-490 | Mileage Reimbursement | 116.52 | 499.79 |

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| Account | Description | FINAL | 1st PP-FINAL |
|--|-------------|-------------------|--------------------|
| | | 9/30/2016 | 9/30/2015 |
| Subtotal [6] Automobile Expense | | 2,230.01 | 4,386.88 |
| Subgroup : [M1] Advertising Help Wanted | | | |
| 800-130 Classified Advertising | | 8,843.81 | 9,432.17 |
| Subtotal [M1] Advertising Help Wanted | | 8,843.81 | 9,432.17 |
| Subgroup : [M3] Advertising Other | | | |
| 710-300 Promotions Expense | | 4,410.75 | 156.18 |
| 800-020 Advertising Expenses | | 6,487.31 | 0.00 |
| Subtotal [M3] Advertising Other | | 10,898.06 | 156.18 |
| Subgroup : [M7] Postage | | | |
| 800-580 Postage | | 4,395.98 | 6,686.30 |
| Subtotal [M7] Postage | | 4,395.98 | 6,686.30 |
| Subgroup : [M8] Dues and Membership Fees to Professional Associations | | | |
| 800-220 Dues And Subscriptions | | 7,860.58 | (19,763.88) |
| Subtotal [M8] Dues and Membership Fees to Professional Associations | | 7,860.58 | (19,763.88) |
| Subgroup : [M8A] Dues to Chamber of Commerce | | | |
| 800000-00202 CHAMBER OF COMMERCE DUES | | 0.00 | (1,155.00) |
| Subtotal [M8A] Dues to Chamber of Commerce | | 0.00 | (1,155.00) |
| Subgroup : [M9] Subscriptions | | | |
| 800000-00201 Subscriptions | | 3,305.00 | 2,505.00 |
| Subtotal [M9] Subscriptions | | 3,305.00 | 2,505.00 |
| Subgroup : [M10] Contributions | | | |
| 800-200 Donations | | 1,260.00 | 0.00 |
| Subtotal [M10] Contributions | | 1,260.00 | 0.00 |
| Subgroup : [M11] Services Provided by Contract | | | |
| 800-530 Payroll Processing Fees | | 68,215.17 | 38,106.99 |
| 800-590 Professional Fees | | 67,137.21 | 34,446.00 |
| Subtotal [M11] Services Provided by Contract | | 135,352.38 | 72,552.99 |
| Subgroup : [M12] Administrative Management Services | | | |
| 800-310 HAS Accounting Fee | | 0.00 | 13,663.32 |
| 800-470 Management Fees | | 0.00 | 45,000.00 |
| Subtotal [M12] Administrative Management Services | | 0.00 | 58,663.32 |
| Subgroup : [M13] Other | | | |
| 800-080 Bank Service Charges | | 12,241.45 | 12,395.74 |
| 800-140 Collection Fees/ Cc Fees | | 7.30 | 47.45 |
| 800-150 Computer Maintenance | | 10,016.04 | 2,210.73 |
| 800-440 Late Fees | | 20,946.76 | 32,706.39 |
| 800-460 Licenses And Fees | | 3,135.00 | 3,200.00 |
| 800-520 Overnight Service | | 1,202.61 | 196.50 |
| 800-550 Penalties | | 52,598.01 | 18,196.47 |
| 800-560 Permits | | 475.00 | 0.00 |
| 800-650 Software Maint Contract | | 42,159.81 | 15,444.89 |
| 800-780 Internet Expense | | 3,810.70 | 1,644.19 |
| Marcum 101 Inservice Software Library for Training | | (1,305.00) | 1,960.00 |
| Marcum 107 Sales Tax Audit | | 65,890.00 | 0.00 |
| Subtotal [M13] Other | | 211,177.68 | 88,002.36 |
| Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General | | 411,589.15 | 251,475.21 |

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|---|--|--------------------|---------------------------|
| Group : [18] | Dietary Basis for Allocation of Costs | | |
| Subgroup : [2A1] Raw Food | | | |
| 518-310 | Raw Food | 356,637.78 | 539,573.85 |
| Subtotal [2A1] Raw Food | | 356,637.78 | 539,573.85 |
| Subgroup : [2A2] Non-Food Supplies | | | |
| 518-300 | Dietary Supplies | 46,493.27 | 87,685.00 |
| 600-090 | Nutritional Supplements | 52,487.19 | 36,877.52 |
| Subtotal [2A2] Non-Food Supplies | | 98,980.46 | 124,562.52 |
| Subgroup : [2A3] Other | | | |
| 518-400 | Dietary Consultant | 28,791.50 | 881.90 |
| 518-600 | Dietary Equip Repairs | 15,504.52 | 18,018.12 |
| 518-700 | Dietary Minor Equip | 1,167.74 | 0.00 |
| 518-900 | Dietary Kitchenware | 3,391.13 | 651.16 |
| Subtotal [2A3] Other | | 48,854.89 | 19,551.18 |
| Total [18] Dietary Basis for Allocation of Costs | | 504,473.13 | 683,687.55 |
| Group : [19] | Laundry-Basis for Allocation of Costs | | |
| Subgroup : [3A4] Repair and/or purchased linens | | | |
| 517-700 | Linen Replacement | 57.49 | 2,143.84 |
| Subtotal [3A4] Repair and/or purchased linens | | 57.49 | 2,143.84 |
| Subgroup : [3D] Other | | | |
| 517-300 | Laundry Supplies | 14,841.52 | 43,833.71 |
| 517-600 | Laundry Equip Repairs | 244.61 | 3,026.81 |
| Subtotal [3D] Other | | 15,086.13 | 46,860.52 |
| Total [19] Laundry-Basis for Allocation of Costs | | 15,143.62 | 49,004.36 |
| Group : [20] | Housekeeping and Resident Care Basis for Allocation of Costs | | |
| Subgroup : [4D] Other | | | |
| 516-300 | Hskpg Supplies | 75,107.35 | 97,421.75 |
| 516-400 | Hskpg Equip Minor | 1,295.86 | 0.00 |
| 516-600 | Hskpg Equip Repairs | 1,303.37 | 1,325.33 |
| Subtotal [4D] Other | | 77,706.58 | 98,747.08 |
| Subgroup : [5A2] Purchased from | | | |
| 610-010 | Pharmacy Rx Medicare | 250,690.78 | 143,734.80 |
| 610-011 | Pharmacy Rx Managed Care | 9,165.74 | 3,086.90 |
| 610-012 | Pharmacy Rx Medicaid | 47,482.26 | 22,324.98 |
| 610-030 | Pharmacy OTC | 1,425.31 | 0.00 |
| Subtotal [5A2] Purchased from | | 308,764.09 | 169,146.68 |
| Subgroup : [5D] Ambulance/Limousine | | | |
| 600-100 | Resident Medical Transport | 289.75 | 79.10 |
| Subtotal [5D] Ambulance/Limousine | | 289.75 | 79.10 |
| Subgroup : [5E2] Oxygen - Other | | | |
| 600-020 | Bulk Oxygen | 12,513.69 | 12,405.54 |
| 600-021 | Oxygen Supplies | 10,269.72 | 3,813.31 |
| 600-022 | Oxygen Equipment Rentals | 32,347.20 | 33,340.73 |
| Subtotal [5E2] Oxygen - Other | | 55,130.61 | 49,559.58 |
| Subgroup : [5F] X-Rays and related radiological | | | |
| 620-040 | X-Ray Expense | 13,428.04 | 6,471.57 |
| Subtotal [5F] X-Rays and related radiological | | 13,428.04 | 6,471.57 |

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|--|--------------------------------|--------------------|---------------------------|
| Subgroup : [5H] Laboratory | | | |
| 620-020 | Laboratory Expense | 21,383.28 | 14,613.37 |
| Subtotal [5H] Laboratory | | 21,383.28 | 14,613.37 |
| Subgroup : [5I] Recreation | | | |
| 515-300 | Activities Supplies | 4,488.89 | 3,978.17 |
| 515-500 | Activities Entertainment | 7,550.00 | 10,425.00 |
| 515-700 | Resident Lost Items | 99.58 | 4.87 |
| 515-800 | Holiday Expense - Resident | 201.96 | 563.84 |
| 515-900 | Activities - Food | 116.12 | 11.76 |
| 800-110 | Cable Tv | 41,392.76 | 39,574.72 |
| Subtotal [5I] Recreation | | 53,849.31 | 54,558.36 |
| Subgroup : [5J] Other | | | |
| 600-010 | Medical & Nursing Supplies | 244,760.31 | 413,501.94 |
| 600-011 | Twin Med Sales Tax | 5,072.56 | 17,096.64 |
| 600-013 | Twin Med Freight | 19.60 | 190.73 |
| 600-030 | Wound Vac Supplies | 1,023.24 | 1,728.19 |
| 600-031 | Wound Vac Rental | 11,941.06 | 4,242.71 |
| 600-050 | M/S Equipment Minor | 17,690.46 | 16,256.03 |
| 600-051 | Rehab Equipment Minor | 0.00 | 550.00 |
| 600-060 | M/S Equipment Rental | 1,348.67 | 5,009.63 |
| 600-061 | Specialty Bed Rentals | 7,744.41 | 19,749.20 |
| 600-070 | M/S Equipment Repairs/Maint | 3,185.15 | 6,684.93 |
| 600-080 | Medical Waste Disposal | 974.53 | 6,219.74 |
| 600-110 | Resident Medical Exp | 11,276.52 | 13,701.00 |
| 600-140 | Incontinence Supplies | 39,799.98 | 0.00 |
| Subtotal [5J] Other | | 344,836.49 | 504,930.74 |
| Total [20] Housekeeping and Resident Care Basis for Allocation of Costs | | 875,388.15 | 898,106.48 |
| Group : [22] Maintenance and Property | | | |
| Subgroup : [6A] Repairs and Maintenance | | | |
| 520-300 | Maintenance Supplies | 52,364.02 | 49,947.53 |
| 520-400 | Elevator - Maintenance | 34,167.08 | 45,080.44 |
| 520-410 | Fire / Sprinkler - Maintenance | 12,649.47 | 19,083.70 |
| 520-420 | Grounds - Maintenance | 13,217.78 | 20,280.96 |
| 520-430 | Electrical - Maintenance | 626.26 | 825.00 |
| 520-440 | Plumbing - Maintenance | 13,627.90 | 0.00 |
| 520-450 | Hvac/Boiler - Maintenance | 7,328.76 | 18,871.36 |
| 520-460 | Generator - Maintenance | 6,898.91 | 2,635.00 |
| 520-480 | Repairs & Maintenance - Other | 9,239.23 | 6,055.05 |
| 520-490 | Decorating | 116.33 | 114.68 |
| 520-500 | Painting And Wallpaper | 3,016.98 | 946.43 |
| Subtotal [6A] Repairs and Maintenance | | 153,252.72 | 163,840.15 |
| Subgroup : [6B] Heat | | | |
| 800-750 | Fuel/Gas Utility | 83,086.91 | 87,735.39 |
| Subtotal [6B] Heat | | 83,086.91 | 87,735.39 |
| Subgroup : [6C] Light & Power | | | |
| 800-740 | Electric Utility | 301,197.23 | 309,601.67 |
| Subtotal [6C] Light & Power | | 301,197.23 | 309,601.67 |
| Subgroup : [6D] Water | | | |
| 800-770 | Water Utility | 89,936.27 | 100,879.07 |
| Subtotal [6D] Water | | 89,936.27 | 100,879.07 |

Client: **Advanced Nursing and Rehabilitation of New Haven**
 Engagement: **Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

| Account | Description | FINAL 9/30/2016 | 1st PP-FINAL 9/30/2015 |
|---|---|---------------------|---------------------------|
| Subgroup : [6E] Equipment Lease | | | |
| 518-500 | Dietary Equip Rentals | 7,027.76 | 6,867.13 |
| 800-060 | Auto Leases | 11,917.72 | 13,735.34 |
| 800-170 | Copier Lease | 17,606.16 | 18,236.88 |
| 800-250 | Equip Leases - Admin | 1,012.00 | 761.85 |
| | Subtotal [6E] Equipment Lease | 37,563.64 | 39,601.20 |
| Subgroup : [6F] Other | | | |
| 520-520 | Minor Furniture & Improvements | 3,247.65 | 1,024.75 |
| 520-700 | Pest Control | 10,518.41 | 5,779.51 |
| 521-300 | Security Supplies | 1,499.56 | 1,124.81 |
| 600-014 | Medline Sales Tax | 197.13 | 93.53 |
| 600-015 | Medline Freight | 0.00 | (13.02) |
| 800-760 | Trash/Refuge Utility | 53,596.47 | 46,162.10 |
| 800-790 | Shipping/Freight Expense | 3,398.68 | 0.00 |
| Marcum 104 | Inspections - Boilers and Water Heaters | 1,040.00 | 0.00 |
| Marcum 105 | Inspections - Fire and Smoke Barrier Survey | 6,300.00 | 0.00 |
| | Subtotal [6F] Other | 79,797.90 | 54,171.68 |
| Subgroup : [7B] Building & Building Improvements | | | |
| 800-190 | Depreciation Expense | 216,145.70 | 122,748.74 |
| | Subtotal [7B] Building & Building Improvements | 216,145.70 | 122,748.74 |
| Subgroup : [9] Rental Payments | | | |
| 800-620 | Rent | 691,096.44 | 424,385.76 |
| 800-630 | Rent - Other | 2,729.10 | 0.00 |
| | Subtotal [9] Rental Payments | 693,825.54 | 424,385.76 |
| Subgroup : [10A] Real estate taxes paid by owner | | | |
| 800-600 | Real Estate Tax | 258,991.55 | 258,990.58 |
| | Subtotal [10A] Real estate taxes paid by owner | 258,991.55 | 258,990.58 |
| Subgroup : [10C] Personal property taxes | | | |
| 800-570 | Personal Property Tax | 23,734.31 | 48,414.63 |
| | Subtotal [10C] Personal property taxes | 23,734.31 | 48,414.63 |
| | Total [22] Maintenance and Property | 1,937,531.77 | 1,610,368.87 |
| Group : [26] Interest | | | |
| Subgroup : [12A1] First Mortgage | | | |
| 800-430 | Interest Expense | 21,720.54 | 15,946.09 |
| | Subtotal [12A1] First Mortgage | 21,720.54 | 15,946.09 |
| | Total [26] Interest | 21,720.54 | 15,946.09 |
| Group : [27] Interest and Insurance | | | |
| Subgroup : [14A] Insurance on Property | | | |
| 800-320 | Insurance-Property | 12,282.27 | 56,140.93 |
| 800-325 | Insurance - Umbrella | 14,027.21 | 0.00 |
| 800-330 | Insurance - GLPL | 114,858.35 | 89,340.21 |
| | Subtotal [14A] Insurance on Property | 141,167.83 | 145,481.14 |
| Subgroup : [14B] Insurance of Automobiles | | | |
| 800-340 | Insurance - Auto | 8,296.27 | 2,968.51 |
| | Subtotal [14B] Insurance of Automobiles | 8,296.27 | 2,968.51 |
| | Total [27] Interest and Insurance | 149,464.10 | 148,449.65 |
| Group : [30] Statement of Revenue | | | |
| Subgroup : [1A] Medicaid Residents (CT only) | | | |

Client: **Advanced Nursing and Rehabilitation of New Haven**
 Engagement: **Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

| Account | Description | FINAL 9/30/2016 | 1st PP-FINAL 9/30/2015 |
|--|-----------------------------|------------------------|---------------------------|
| 400-020 | Medicaid Income | (19,548,890.43) | (19,265,468.35) |
| 400-120 | PR YR Medicaid Income | (64,255.00) | 25,175.00 |
| 400-720 | PR MO Medicaid Income | 65,675.00 | 56,090.00 |
| 405-010 | Medicaid Rate Adjustment | (282,927.96) | 0.00 |
| Subtotal [1A] Medicaid Residents (CT only) | | (19,830,398.39) | (19,184,203.35) |
| Subgroup : [1B] Medicaid room and board contractual allowance | | | |
| 400-740 | PR MO Medicare Income | (23,678.84) | (34,424.22) |
| 410-020 | Medicaid Contractual | 5,230,493.29 | 5,237,525.01 |
| 410-120 | PR YR Medicaid Contractual | 10,028.82 | (10,792.91) |
| 410-720 | PR MO Medicaid Contractual | (48,911.47) | (30,406.07) |
| Subtotal [1B] Medicaid room and board contractual allowance | | 5,167,931.80 | 5,161,901.81 |
| Subgroup : [3A] Medicare Residents (All inclusive) | | | |
| 400-040 | Medicare Income | (2,007,600.74) | (1,212,510.86) |
| 400-140 | PR YR Medicare Income | (7,100.00) | 0.00 |
| 800-075 | Med A Budget Sequestration | 54,319.40 | 35,267.43 |
| Subtotal [3A] Medicare Residents (All inclusive) | | (1,960,381.34) | (1,177,243.43) |
| Subgroup : [3B] Medicare room and board contractual allowance | | | |
| 410-040 | Medicare Contractual | (1,276,027.67) | (556,656.16) |
| 410-140 | PR YR Medicare Contractual | 1,266.19 | 1,305.31 |
| 410-740 | PR MO Medicare Contractual | 14,395.76 | 1,805.13 |
| Subtotal [3B] Medicare room and board contractual allowance | | (1,260,365.72) | (553,545.72) |
| Subgroup : [4A] Private-pay residents and other | | | |
| 400-010 | Private Income | (11,715.51) | (33,015.00) |
| 400-050 | Insurance Income | (7,777.77) | (4,343.66) |
| 400-110 | PY YR Private Income | 64,255.00 | (36,210.00) |
| 400-150 | PR YR Insurance Income | 0.00 | (3,520.00) |
| 400-710 | PR MO Private Income | (55,735.00) | (33,370.00) |
| Subtotal [4A] Private-pay residents and other | | (10,973.28) | (110,458.66) |
| Subgroup : [4B] Private-pay room and board contractual allowance | | | |
| 410-150 | PR YR Insurance Contractual | 0.00 | 468.74 |
| Subtotal [4B] Private-pay room and board contractual allowance | | 0.00 | 468.74 |
| Subgroup : [5A] Prescription Drugs - Medicare | | | |
| 420-010 | Pharmacy MCR A | (232,305.18) | (114,483.94) |
| 420-720 | PR MO Pharmacy MCR B | 0.00 | 2,823.05 |
| Subtotal [5A] Prescription Drugs - Medicare | | (232,305.18) | (111,660.89) |
| Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance | | | |
| 420-011 | Pharmacy MCR A Cont | 1,266,271.77 | 684,487.31 |
| 420-021 | Pharmacy MCR B Cont | 52,891.87 | 104,929.42 |
| Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance | | 1,319,163.64 | 789,416.73 |
| Subgroup : [5C] Prescription Drugs - Non-medicare | | | |
| 420-050 | Pharmacy MCD | (4,644.04) | (10,445.83) |
| Subtotal [5C] Prescription Drugs - Non-medicare | | (4,644.04) | (10,445.83) |
| Subgroup : [5D] Prescription Drugs - Non-medicare Contractual Allowance | | | |
| 420-051 | Pharmacy MCD Cont | 66,359.54 | 59,250.20 |
| Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance | | 66,359.54 | 59,250.20 |
| Subgroup : [7A] Physical Therapy - Medicare | | | |
| 450-010 | Physical Therapy MCR A | (408,345.64) | (225,356.69) |

Client: **Advanced Nursing and Rehabilitation of New Haven**
 Engagement: **Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

| Account | Description | FINAL | 1st PP-FINAL |
|--|--------------------------------|---------------------|---------------------|
| | | 9/30/2016 | 9/30/2015 |
| 450-020 | Physical Therapy MCR B | (125,597.95) | (169,727.70) |
| 450-120 | PR YR Physical Therapy MCR B | (3,686.74) | (1,414.74) |
| 450-710 | PR MO Physical Therapy MCR A | (1,641.94) | 0.00 |
| 450-720 | PR MO Physical Therapy MCR B | (91.18) | (4,967.81) |
| Subtotal [7A] Physical Therapy - Medicare | | (539,363.45) | (401,466.94) |
| Subgroup : [7C] Physical Therapy - Non-medicare | | | |
| 450-040 | Physical Therapy INS | 0.00 | (3,965.79) |
| 450-050 | Physical Therapy MCD | (55,759.39) | (25,536.38) |
| 450-150 | PR YR Physical Therapy MCD | 3,686.74 | 1,881.61 |
| 450-730 | PR MO Physical Therapy PRV | (422.26) | 0.00 |
| 450-750 | PR MO Physical Therapy MCD | 2,535.68 | 4,907.97 |
| Subtotal [7C] Physical Therapy - Non-medicare | | (49,959.23) | (22,712.59) |
| Subgroup : [8A] Speech Therapy - Medicare | | | |
| 470-010 | Speech Therapy MCR A | (139,381.15) | (73,172.98) |
| 470-020 | Speech Therapy MCR B | (59,477.57) | (23,510.35) |
| 470-120 | PR YR Speech Therapy MCR B | (203.66) | (668.55) |
| 470-710 | PR MO Speech Therapy MCR A | (1,400.13) | 0.00 |
| 470-720 | PR MO Speech Therapy MCR B | 1,308.19 | (650.50) |
| Subtotal [8A] Speech Therapy - Medicare | | (199,154.32) | (98,002.38) |
| Subgroup : [8C] Speech Therapy - Non-medicare | | | |
| 470-050 | Speech Therapy MCD | (19,576.33) | (19,136.92) |
| 470-150 | PR YR Speech Therapy MCD | 203.66 | 668.55 |
| 470-750 | PR MO Speech Therapy MCD | 91.94 | 1,111.01 |
| Subtotal [8C] Speech Therapy - Non-medicare | | (19,280.73) | (17,357.36) |
| Subgroup : [9A] Occupational Therapy - Medicare | | | |
| 460-010 | Occupational Therapy MCR A | (444,020.25) | (260,023.24) |
| 460-020 | Occupational Therapy MCR B | (179,690.60) | (261,023.28) |
| 460-120 | PR YR OT MCR B | (3,283.26) | (1,437.72) |
| 460-720 | PR MO Occupational Therapy MCR | (1,117.15) | (4,558.48) |
| Subtotal [9A] Occupational Therapy - Medicare | | (628,111.26) | (527,042.72) |
| Subgroup : [9C] Occupational Therapy - Non-medicare | | | |
| 460-050 | Occupational Therapy MCD | (40,514.60) | (23,431.52) |
| 460-150 | PR YR Occupational Therapy MCD | 3,283.26 | 1,780.24 |
| 460-750 | PR MO Occupational Therapy MCD | 1,117.10 | 4,504.92 |
| Subtotal [9C] Occupational Therapy - Non-medicare | | (36,114.24) | (17,146.36) |
| Subgroup : [10A] Other - Medicare | | | |
| 430-010 | Lab MCR A | (21,276.03) | (7,636.23) |
| 440-010 | X-Ray MCR A | (11,895.43) | (3,814.23) |
| Subtotal [10A] Other - Medicare | | (33,171.46) | (11,450.46) |
| Subgroup : [10B] Other - Non-medicare | | | |
| 430-040 | Lab INS | 0.00 | (342.54) |
| 430-050 | Lab MCD | (593.72) | (290.18) |
| 430-130 | PR YR Lab PRV | 231.22 | 0.00 |
| 440-050 | X-Ray MCD | (196.96) | 0.00 |
| Subtotal [10B] Other - Non-medicare | | (559.46) | (632.72) |
| Subgroup : [15] Interest Income | | | |
| 499-030 | Interest Income | (837.18) | (17.07) |
| Subtotal [15] Interest Income | | (837.18) | (17.07) |

Client: **Advanced Nursing and Rehabilitation of New Haven**
 Engagement: **Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Grouping Report**

| Account | Description | FINAL | 1st PP-FINAL |
|------------------------|--|------------------------|------------------------|
| | | 9/30/2016 | 9/30/2015 |
| Subgroup : [18] | Other Revenue | | |
| 499-010 | Miscellaneous Income | (192,963.17) | (222,117.22) |
| 499-050 | Medical Records | (513.25) | (78.65) |
| 499-070 | Rental Income | (17,940.00) | (24,420.00) |
| 600-012 | Twin Med Discounts | (7,484.56) | (21,144.33) |
| 999-040 | Other Expense | 904.54 | 0.00 |
| | Subtotal [18] Other Revenue | (217,996.44) | (267,760.20) |
| | Total [30] Statement of Revenue | (18,470,160.74) | (16,500,109.20) |
| | Sum of Account Groups | 843,524.36 | 3,549,446.97 |

Client: *Advanced Nursing and Rehabilitation of New Haven*
 Engagement: *Medical - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report*
 Period Ending: *9/30/2016*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.01 - Adjusting Journal Entries Report*

| Account | Description | W/P Ref | Debit | Credit |
|--|---|------------------------|------------------|------------------|
| Adjusting Journal Entries JE # 1 | | E.03 | | |
| To reclass items not pertaining to dues from dues account property | | | | |
| 800000-00201 | Subscriptions | | 3,305.00 | |
| 800000-00202 | CHAMBER OF COMMERCE DUES | | | 2,000.00 |
| 800-220 | Dues And Subscriptions | | | 1,305.00 |
| Marcum 101 | Inservice Software Library for Training | | | |
| Total | | | <u>3,305.00</u> | <u>3,305.00</u> |
| Adjusting Journal Entries JE # 2 | | D.07b | | |
| To reclass inspections from professional fees | | | | |
| Marcum 104 | Inspections - Boilers and Water Heaters | | 1,040.00 | |
| Marcum 105 | Inspections - Fire and Smoke Barrier Survey | | 6,300.00 | |
| 520-900 | Inspections | | | 7,340.00 |
| Total | | | <u>7,340.00</u> | <u>7,340.00</u> |
| Adjusting Journal Entries JE # 3 | | D.08b | | |
| To reclass assistant administrator salary | | | | |
| Marcum 106 | Asst. Administrator Salaries | | 12,545.00 | |
| 700-010 | Admin Salanes | | | 12,545.00 |
| Total | | | <u>12,545.00</u> | <u>12,545.00</u> |
| Adjusting Journal Entries JE # 4 | | N.06 & N.09 | | |
| To reclass sales tax audit | | | | |
| Marcum 107 | Sales Tax Audit | | 65,890.00 | |
| 800-671 | Sales Tax | | | 65,890.00 |
| Total | | | <u>65,890.00</u> | <u>65,890.00</u> |



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/2/2017
 Run Date: 2/2/2017

Provider Name: Advanced Nursing & Rehabilitation Center of New Haven, LLC
 Provider Number: 323
 Period Ended: 9/30/16

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> | N/A | | | |
| 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: