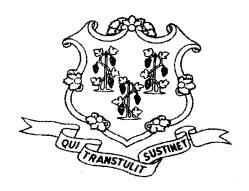
State of Connecticut



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. & Stree	t, City, State, Z	ip Code)				
169 Davenport Avenu	ie, New Haven,	CT 06519				
Type of Facility						
Chronic and C Nursing Home	convalescent conly (CCNH)		Rest Home with Nursi Supervision only (RHNS)	_	(Specify)	
Report for Year Begin	nning		Report for Year Endin	g		
10/1/2015			9/30/2016			
License Numbers:		CCNH 2378	RHNS	(Specify)	Me	edicare Provider 07-5348
Medicaid Provider N	umbers:	C(323	CNH	RHNS	IC	F-IID
For Department Use		320				
Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed a	nd Notarized	Date Received

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General Information

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

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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

(Notary Seal)

State of Connecticut **Department of Social Services**

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	tm	ent		Page	of
				1A	37
Name of Facility		Period Cov	ered:	From	То
Advanced Nursing & Rehabilitation Center of New Haven, LLC				10/1/2015	9/30/2016
Address of Facility					
169 Davenport Avenue, New Haven, CT 06519					
Report Prepared By		Phone Num	ıber	Date	
Marcum LLP		203-781-96	500	12/16/2016	
Item		Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			<u> </u>	
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	\$	ļ			
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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-2 Rev. 10/2005

General Information and Questionnaire Type of Facility - Organization Structure

				ility	Report for Ye	ar Ended	Page	of
		203	-789-1650		9/30/2016		2	37
Name of Facility (as shown on license)					Street, City, Sta			
Advanced Nursing & Rehabilitation Center of		n, Ll		ort A		aven, CT		
	CCNH		RHNS		(Specify)			Provider No.
License Numbers:	2378						07-5348	
Type of Facility (Check appropriate box(es))								
Chronic and Convalescent	П		t Home with 1			(Specify)	1	
Nursing Home only (CCNH)	Ц	Sup	ervision only	(RH)	NS)	(Specify)		
Type of Ownership (Check appropriate box)								
O Proprietorship © LLC O Pa	artnership	0	Profit Corp.	0	Non-Profit Con	р. О	Government	O Trust
				Date	Opened	Date Clo	sed	
If this facility opened or closed during report	year provid	e:						
Has there been any change in ownership		_		_				
or operation during this report year?		0	Yes	<u> </u>	No	If "Yes,"	explain full	у
Administrator								
Name of Administrator					Nursing Ho	ome	· · -	
Peter Showstead					Administrat	or's	0431	
					License 1	No.:		
Other Operators/Owners who are assistant ac	lministrators	(ful	or part time)	of th				
Name					License 1	No.:		
N/A								
							•	
	· · ·					+	<u> </u>	

General Information and Questionnaire Partners/Members

Name of Facility	tation Contact fixed II	License No.	Report for Y	ear Ended	Page of
Advanced Nursing & Rehabili	tation Center of New H	23/8	9/30/2016	0, , ()	3 37
Legal Name of Par		Business		Which R	or Town(s) in Registered
Advanced Nursing & Rehabili Haven, LLC	tation Center of New	169 Davenport Haven, CT 065		CT	
Name of Partners/Members	Business Ac	ldress		Γitle	% Owned
Makhlouf Suissa	3535 W. Glenlake Ave 60659	, Chicago, IL	Owner/Mana	ager	0.91
Lorraine Suissa	3535 W. Glenlake Ave 60659	, Chicago, IL	Member		0.09
					
				· · ·	

General Information and Questionnaire Corporate Owners

		Report for Year End	ded	Page of
Advanced Nursing & Rehabilitation Center of		9/30/2016		3A 37
If this facility is owned or operated as a corpo		following information	on:	
Legal Name of Corporation		s Address		ch Incorporated
Name of Directors, Officers	Busines	s Address	Title	No. Shares Held by Each
N/A				
Names of Stockholders Owning at Least 10%	-			
of Shares				
N/A				
				,
	1		I	1

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page of
Advanced Nursing & Rehabilitation Center of Nev	2378	9/30/2016	3B 37
If this facility is owned or operated as an individua	l proprietorship, p	rovide the following informat	ion:
Ow	ner(s) of Facility		
	_		
N/A			
	<u> </u>		
			
			,
	~		
			

State of Connecticut Annual Report of Long-Term Care Facility CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility Advanced Nursing & Re	Name of Facility Advanced Nursing & Rehabilitation Center of New Ha	License No.	No. 2378	Report for Year Ended 9/30/2016		Page 4	of 37	
re any individuals rece	Are any individuals receiving compensation from the facility related through	cility re	roug		If "Yes," provide the Name/Address and	e Name/Add	lress and	
arriage, ability to cont	marriage, ability to control, ownership, family or business association?	ss assoc		O Yes © No	complete the information on Page 11 of the report.	nation on Pa	ge 11 of the report.	
re any individuals or c	Are any individuals or companies which provide goods or services,	or servi	ces,					
icluding the rental of paraleted through family as	including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business	o this fa	cility, or business	O Yes O No				
ssociation to any of the	association to any of the owners, operators, or officials of this	f this f	facility?		If "Yes," provide the following information:	e following	information:	
		Als	Also Provides		Indicate Where			
		Good	Goods/Services to		Costs are Included			
Name of Related	Business	Non-R	Non-Related Parties	Description of Goods/Services	in Annual Report	Cost	Actual Cost to the	
Individual or Company	Address	Yes	No %**	Provided	Page # / Line #	Reported	Related Party	
Advanced Healthcare Properties	1401 S. Brentwood Blvd, Suite 170, St. Louis, MO 63144	0	•	Rent facility to operating entity	Pg. 22 / Line 9	106,096	106,096	(a)
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					

* 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	License No) .	Report for Year Ended	Page	of
Advanced Nursing & Rehabilitation Center of N	2378		9/30/2016	5	37
If the facility is licensed as CDH and/or RCH or	provides Al	DS or TBI	services with special Medicaio	rates, cos	ts
must be allocated to CCNH and RHNS as follow	/s:				
Item			Method of Allocation	n	
Dietary		Number of	meals served to residents		
Laundry	-	Number of	pounds processed		
Housekeeping		Number of	square feet serviced		
		Number of	hours of routine care provided	l by EACH	ł
Nursing		employee o	lassification, i.e., Director (or	Charge Nu	urse),
		Registered	Nurses, Licensed Practical Nu	ırses, Aide	s and
		Attendants			
Direct Resident Care Consultants		Number of	hours of resident care provide	d by EAC	Н
		specialist (See listing page 13)		
Maintenance and operation of plant		Square feet			
Property costs (depreciation)		Square feet	·		
Employee health and welfare		Gross salar			
Management services			e cost center involved		
All other General Administrative expenses		Total of Di	rect and Allocated Costs		
The preparer of this report must answer the follo	wing questi	ons applical	ole to the cost information pro	vided.	
1. In the preparation of this Report, were all	⊙ Yes	O No	If "No," explain fully why su	ch allocation	on was not
costs allocated as required?	O 165	O NO	made.		
2. Explain the allocation of related company exp	enses and a	ttach copy	of appropriate supporting data		·
					•
3. Did the Facility appropriately allocate and sel	f-disallow d	lirect and in	direct costs to non-nursing ho	me cost cei	nters?
(e.g., Assisted Living, Home Health, Outpatie	ent Services.	, Adult Day	Care Services, etc.)		
	0.17	O 11	If "No," explain fully why su	ch allocatio	on was not
	• Yes	O No	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.

Nome of Conility			N esnesi I	Renort for Vear Ended	sar Ended		Dage of
INABILE OF FACILITY			LICOIDA INO.	i ioi iiodayi	car Lindon		_
Advanced Nursing & Rehabilitation Center of New Haven,	f New F	laven,	2378	9/30/2016			6 37
	Related * to	d * to					
	Owners,	ers,					
	Operators,	tors,				Annual	
	Officers	sers		Date of	Term of	Amount	Amount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
Pitney Bowes - 1 Elmcroft Road - Stamford, CT	0	0	Postage Meter	08/11/11	51 Months	1,012	1,012
Ecopier Solutions - 245 Park Ave 39th Floor - New York City, New York 10167	0	0	4 Copiers	08/03/11	60 Months	17,606	17,606
Ecolab - 1 Wabasha Street North #100 - St Paul, Minnesota	0	0	Dishwasher	07/28/11	60 Months	7,028	7,028
Mercedes Benz Financial Services - PO Box 5209 - Carol Stream, IL 60197-5209	0	0	2015 Mercedes-Benz ML350W4	11/17/14	36 Months	10,453	10,453
Honda Financial Services - PO Box 7829 - Philadelphia, PA 19101-7829	0	0	2016 Honda Accord (See Attached)	91/11/16	36 Months	4,860	1,465
	0	0					:
	0	0					
	0	0					
	0	0					
	0	0					

Is a Mileage Log Book Maintained for All Leased Vehicles?

% O

O Yes

* 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.

HONDA

Financial Services Payment Due Date

Payment Information

September 11, 2016 \$ 405.00 Current Payment Due 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 1HGCR2F85GA232756 VIN Number Regular Payment Amount \$ 405.00 Maturity Date July 11, 2019 Payments Remaining 35 20,000 Annual Mileage Allowance

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 hondalinancialservices.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

Honda Stage: All About the Music

The Honda Stage performance series has returned. Honda Stage brings today's biggest names in music to you with live shows, exclusive videos, artist interviews, ticket sweepstakes, Honda Civic Tour, and more. Check out the full experience at hondastage.honda.com.

STMT-BRE

tenda Financial Services is a DBA of American Honda Finance Corporation

Kindly return this coupon and write your account number on the check

HONDA

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 International March Market Makes And Makes and

լՈՈՈլո[Որգեոլը[Որհեր|ոքհորհետիո]ոլՈւրդը[լունոնըըլորը[իդ]

ELIYAHU SAMOWITZ 1961 E 9TH ST BROOKLYN, NY 11223-3241

General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
Advanced Nursing & Rehabilitation	2378	9/30/2016		7	37
The records of this facility for the p	eriod covered by this report	were maintained on the following basis:			
O Accrual O Cash O	Modified Cash				
Is the accounting basis for this	**				
period the same as for the \odot	Yes	If "No," explain.			
previous period?	No				
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1 Marcum LLP		555 Long Wharf Drive, New Haven, CT	06511		
2					
3					
4					
Services Provided by This Firm (de	escribe fully)				
1 Tax returns, Medicaid/Medicare cost	reports, management advisory servi	ces	\$	38,616	
2			<u> </u>		
3			\$		
4			\$		
			Charge fo	r Services P	rovided
			s	38,616	
Are These Charges Reflected in the Expens	liture Portion of This Report? If Ye	es, Specify Expense Classification and Line No.			•
O Yes O No	Page 15, Line 1d	, , , , , , , , , , , , , , , , , , , ,			
Legal Services Information	<u> </u>				
Name of Legal Firm or Independen	nt Attorney		Telephon	e Number	
1 Berchem, Moses & Devlin, PC			203-783-	1200	
2 American Arbitration Associat	tion		866-293-	4053	
3 Littler Medelson PC			203-974-	8700	
4 Neubert, Pepe & Monteith, PC			203-821-	2000	
5 See Attached			See Attac	hed	
Address (No. & Street, City, State,	Zip Code)			•	
1 75 Broad Street, Milford, CT (06460				
2 950 Warren Avenue, East Prov					
3 One Century Tower, 265 Chur		06510			
4 195 Church Street, 13th Floor,	New Haven, CT 06510				
5 See Attached					
Services Provided by This Firm (de	escribe fully)				
1 Labor disputes, Employee grievances	, Union - labor negotiations		<u> </u>	34,783	
2 Employee grievances				1,100	
3 Union negotiations	·····		<u> </u>	875	
4 Legal Fees relating to change of Own	ership		<u> </u>	4,449	
5 See Attached			<u> </u>	12,050	
			Charge fo	or Services P	rovided
			\$	53,257	
Are These Charges Reflected in the Expendent	diture Portion of This Report? If Y	es, Specify Expense Classification and Line No.			
⊙ Yes O No	Page 15, Line 1e				

State of Connecticut Annual Report of Long-Term Care Facility CSP-7 Rev. 6/95

General Information and Questionnaire Accounting Basis

Name of Facility Lice	ense No.	Report for Year Ended	j	Page	of
Advanced Nursing & Rehabilitation Center of New Hav 2	2378	9/30/2016		7a	37
Legal Services Information (continued)					
Name of Legal Firm or Independent Attorney City of New Haven-Office of Tax Collector			Celephone N		
2 Angela Brooks					
Employee Rights, LLC		2	:03-936-91	11	
4		İ			
5	· · · · · · · · · · · · · · · · · · ·				
Address (No. & Street, City, State, Zip Code)					
1 165 Church St, Ste 161, New Haven, CT 06510					
2					
57 State St, North Haven, CT 06473					
4					
5					
Services Provided by This Firm (describe fully)					
Real Estate Tax penalty (disallowed)			\$	2,050	
2 Employee settlement			\$	6,000	
Employee settlement			\$	4,000	
1			\$		
5			\$		
		(Charge for S	Services Pr	ovided
			\$	12,050	
Are These Charges Reflected in the Expenditure Portion of This Report?	? If Yes, Specify Expe	ense Classification and Line	No.		
⊙ Yes O No Page	ge 15, Line 1e				

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-8 Rev. 9/2002

Schedule of Resident Statistics

Name of Facility			License No.	No.			Report fo	Report for Year Ended	P		Page	Jo
Advanced Nursing & Rehabilitation Center of New Haven, LL	Haven, LL	С	2	2378			9/30/2016				8	37
					İ	eriod 10/	Period 10/1 Thru 6/30	30		Period 7/1 Thru 9/30	Thru 9/3	0
	Total All	Total CCNH Level	Total RHNS Level	Total (Snecify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
Certified Bed Capacity									3			
A. On last day of PREVIOUS report period	226	226			226	226			226	977		
 B. On last day of THIS report period 	226	226			226	226			226	226		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	148	148			148	148			174	174		
B. As of midnight of THIS report period	189	189			174	174			189	681		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,639	5,639			4,092	4,092			1,547	1,547		
B. Medicaid (Conn.)	53,564	53,564			39,064	39,064			14,500	14,500		
C. Medicaid (other states)												
D. Private Pay	190	190			177	177			13	13		
E. State SSI for RCH												
F. Other (Specify) Hospice & Yale	1,277	1,277			1,143	1,143			134	134		
G. Total Care Days During Period (3A thru F)	60,670	60,670			44,476	44,476			16,194	16,194		
Total Number of Days Not Included in Figures in 4 3G for Which Revenue Was Received for Reserved											·	
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	60,670	60,670			44,476	44,476			16,194	16,194		

Schedule of Resident Statistics (Cont'd)

Name of Faci	lity			Licer	se No.				Report	for Year	Ended		Page	of
Advanced Nu	rsing &	Rehabil	itation Center of		2378					9/30/201	6		9	37
	-	_	in the certified b		pacity du	ing th	е героі	t year	?	0	Yes	•	No	
If "YES"	', provid		llowing informat	ion:			· D 1				'4 40	Cl.		
			f Change			nange	in Bed	•		Ca	pacity After	er Change		
Date of	CCNH	RHNS	(Specify)		Lost	r		Gaine	d					
Change	(1)	(2)	(2)	(1)	(2)	(2)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Descon fo	or Change
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNII	KIINS	(Specify)	Reason	Ji Change
	 			 										
		1										-		
5 10.1		,				41		(4 -1	ida tha musa	har of	
		-	in certified bed			tne re	рогі уе	ar (as	report	ea in nein	4 above) p	novide the num	DEI OI	
RESIDI	ENIDA	YS for	90 days followin	g the	change.					Γ		<u></u>	Γ	
			al . b	٠,							NIII.	DINIC	(Sne	ecify)
1 at a base			Change in R	esider	it Days						NH	RHNS	(Spe	cityj
1st change 2nd char										 				
3rd chan										 				
4th chan					-									
		dents an	d Rates on Septe	mber	30 of Co	st Yea	ır							
			Medicare		Medi	caid				Se	elf-Pay		Other Star	te Assisted
				ł						1				
	Item		CCNH	(CNH	R	HNS	C	CNH	RI	INS	(Specify)	R.C.H.	ICF-MR
No. of R			26		161				2	2				
Per Dier							_			*				
a. One b			Various Various	├─	265.21	 		<u> </u>	355.00 355.00	 				
c. Three			various	 	203.21	 			333.00	<u> </u>				
bed i		C		l										
bed i	1115.		L	Ь		<u> </u>		ــــــــــــــــــــــــــــــــــــــ		 				
										l				i
7. Total Nu	ımber o	f Physic	al Therapy Treat	ments	3					TO	TAL	CCNH	RHNS	(Specify)
		are - Par									3,655	3,655		
В.			lusive of Part B)	ı										
			e Treatments							 	1.270	1 270		
	2. Res	torative	Treatments							 	1,279 11,426	1,279 11,426		
		Physical	Therapy Treate	nents							16,360	16,360		
			Therapy Treatm											
		are - Par									652	652		
			lusive of Part B)					•				9.		
	1. Ma	intenanc	e Treatments								-			
		torative	Treatments								204	204		ļ
	Other									-	1,640	1,640	<u> </u>	
			Therapy Treatm								2,496	2,496		
L .		-	ational Therapy	ı reatı	nents						4,975	4,975		
		are - Par	lusive of Part B								4,7/3	4,373		
"			e Treatments	,										
-			Treatments								859	859		
	Other										11,841	11,841		
D	. Total	Оссира	ional Therapy T	reatn	ients						17,675	17,675		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

	*,	Duluil	s & wage		D	
Name of Facility	License No.		Report for Year	Ended	Page	of I 27
Advanced Nursing & Rehabilitation Center of New Haven,	口 2378		9/30/2016		10	37
Are time records maintained by all individuals receiving con	npensation?	•	Yes	0	No	
			Total Cost a	nd Hours		
				-		Ţ
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
 Operators/Owners (Complete also Sec. I 			*			
of Schedule A1)						
2. Administrator(s) (Complete also Sec. III	164.600					
of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV	164,699	2,466				
•	12,545	474				
of Schedule A1) 4. Other Administrative Salaries (telephone	12,543	474				
operator, clerks, receptionists, etc.)	567,330	24,977				
5 Dietary Service	367,536					
a. Head Dietitian						
b. Food Service Supervisor						ļ
c. Dietary Workers	842,269	44,343				
Housekeeping Service a. Head Housekeeper					24 04 04	
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	254,758	14,870	 		<u> </u>	
b. Other Laundry Workers 9. Barber and Beautician Services	234,738	14,870	-		· · · · · · · · · · · · · · · · · · ·	+
10. Protective Services	162,213	13,530			<u> </u>	
11. Accounting Services						
a. Head Accountant					<u> </u>	<u> </u>
b. Other Accountants						
12. Professional Care of Residents			122			
a. Directors and Assistant Director of Nurses	214,513	4,081				
b. RN	565 400	15.517				
Direct Care Administrative**	565,400 47,424	15,517 1,510			· · · -	
c. LPN	47,424	1,510		1)		
1. Direct Care	2,211,949	70,749				
2. Administrative**						
d. Aides and Attendants	3,063,386	174,611			ļ	
e. Physical Therapists	195,631	6,151	ļ		1	
f. Speech Therapists g. Occupational Therapists	92,090 214,889					+
g. Occupational Therapists h. Recreation Workers	121,408					
i. Physicians	121,700	1,555	A CONTRACTOR OF THE PROPERTY O			
1. Medical Director			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Utilization Review						.
3. Resident Care***						
4. Other (Specify)						4
j. Dentists	+	 	 	_	 	
k. Pharmacists	1	 			 	+
1. Podiatrists	1	!				
m. Social Workers/Case Management	122,460	<u> </u>				
n. Marketing	1,871	#			***************************************	
o. Other (Specify)		4 (10				2.02
See Attached Schedule	9,693,779			L	<u>.</u>	

^{*} 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

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

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

Schedule of Other Salaries and Wages (Page 10)

	CC	NH	F	RHNS	(Sp	ecify)
Position	S	Hours	\$	Hours	\$	Hours
Medical Records Salaries	\$ 40,738	2,491				
Director of Rehab Salaries	\$ 120,281	2,121				
						Te state
		- C - C				
		nil and his file				
						1
						
	 					
- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1						
						<u> </u>
		Usus to the St.				
Total	\$ 161,019	4,612	\$ -		\$ -	•

Schedule of Other Fees (Page 13)

	CC	NH	RH	INS	(Sp	ecify)
Service	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records Consultant	\$ 300	6				
MDS Consultant Services	\$ 9,000	180				
Religious Services	\$ 11,255	450				
			N 500			
		30 30 30				
			P4 (4) (4) (4)	8.0.6119-11-1		
Total	\$ 20,555	636	s -		s -	-

State of Connecticut

Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

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

						,			,	,
Name of Facility				License No.		Keport tor	Report for Year Ended		rage	10
Advanced Nursing & Rehabilitation Center of New Haven, LLC	Center of \	Jew Haven	, LLC	2378		9/30/2016			11	37
		Salary Paid	p							
				Fringe Benefits and/or Other		Total	Line Where		Total	
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
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. 11	concidered	llif sociai	information	be all behinder	titional sheets if require	-				

^{*} 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.

State of Connecticut

Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

Name of Facility (as licensed)				I icense No	I icense No Renort for Year Ended	Report for Year Ended	sar Ended		Раде	Jo
I value of t active (as incelled)				License 146:		· ior modern			- -	;
Advanced Nursing & Rehabilitation Center of New Haven, LLC	n Center of	New Haver	ı, LLC	2378		9/30/2016			12	37
		Salary Paid	7-1							
				Fringe Benefits and/or Other	PII Descriptions	Totol II		Nome of Address of All	Total	
Name	CCNH	RHINS	(Specify)	rayments (describe fully)	Full Description of Services Rendered	otai nours Worked	Worked Page 10	Other Employment**	Worked	Received
Section III - Administrators***										
Thomas E. Quinn (10/1/15 - 11/30/15)	21,133			Non-discrim	Administrator	335 A2	A2			
Peter Showstead (10/19/15 - 9/30/16)	143,566			Non-discrim	Administrator	2,131 A2	A2			
Section IV - Assistant Administrators										
Eliyahu Samowitz (7/11/16 - 9/30/16)	12,545			Non-discrim	Asst Administrator	474 A3	A3			
]				

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

^{**} Include all other employment worked during the cost year.

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

B. Report of Ex		es - Proi			T 5	
Name of Facility	License No.	70	Report for Y	ear Ended	Page	of
Advanced Nursing & Rehabilitation Center of New	237	/8	9/30/2016	177	13	37
	·	 	Total Cost	and Hours	T	<u> </u>
Tto	CCNH	Hours	RHNS	Hours	(Cnocify)	Hours
*B. Direct care consultants paid on a fee	CCNH	nouis	KINS	Hours	(Specify)	Hours
for service basis in lieu of salary	4.					
(For all such services complete Schedule B1)						
Dietitian		F10				
2. Dentist					 	
3. Pharmacist	16,506	237				1
4. Podiatrist	10,200					
5. Physical Therapy					11 11 11 11	
a. Resident Care	8,114	54				
b. Other	, ,				1	
6. Social Worker						
7. Recreation Worker						
8. Physicians					100	
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					100	
1. Infection Control Committee						
(Quarterly meetings) 2 Pharmaceutical Committee						
(Quarterly meetings)						
3. Staff Development Committee					1	
(Once annually)				to consider the control of the contr		
e. Other (Specify)					tele inte	
9. Speech Therapist	4.40					
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						100000000000000000000000000000000000000
11. Nurses and aides and attendants					1.0	
a. RN	100		\$ 40.00			
1. Direct Care	52,495	768		ļ		
2. Administrative***	12,086	123				
b. LPN						
Direct Care	1					ļ
2. Administrative***	18,784	419		ļ		
c. Aides	7,328	288				ļ .
d. Other		S ACROSTICA DE LA CONTRACTOR DE LA CONTR				
12. Other (Specify)		energy to be				
See Attached Schedule	20,555	636	ļ	ļ	ļ	
B-13 Total Fees Paid in Lieu of Salaries	205,618	2,865	<u> </u>		<u> </u>	

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 Cente	r of New Have 2378		9/30/2016		14	37
Name & Address of Individual	Full Explanation of Service		* to Owners, ors, Officers	Explai	nation of Re	ationship
		Yes	No			
Omnicare - P.O. Box 715268, Columbus, OH 43271-5268	Pharmacy Consultant	0	0	N/A		
Guardian Consulting Services	Pharmacy Consultant	0	0	N/A		
Fieldston Operating	PT Consultant	0	0	N/A		
Dr. A.O. Adetola - 169 Davenport Ave., Columbus, OH 43271-5268	Medical Director	0	0	N/A		
Freda Boateng MD	Medical Director	0	0	N/A		
IPC Hospitalists of New England	Medical Director	0	0	N/A		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Complete Health LLC	Medical Director	0	0	N/A		
The Nurse Network	RN, LPN, and CNA Agency	0	0	N/A		
Pristine Nursing Care	RN Agency	0	0	N/A		
Medfirst Staffing Services	RN Agency & MDS Consultant Services	0	0	N/A		
APF	RN Agency	0	0	N/A		
Company Nurse LLC	Nursing Consultant	0	0	N/A		
Hollis Park Manor Nursing Home	Nursing Consultant	0	0	N/A		
Health Care Support Advisors	Medical Records Consultant	0	0	N/A		
State of Connecticut	Inspections	0	0	N/A		
Life Safety Services	Inspections	0	0	N/A		
Rabbi Levi Reintz - 158 Goffe Terrace, New Haven, CT 06511	Religious Services	0	0	N/A		.,
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			

^{*} 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 Y	ear Ended	Page	of
Advanced Nursing & Rehabilitation Center of Ne 2378		9/30/2016		15	37
Item	ŀ	Total	CCNH	RHNS	(Specify)
1. Administrative and General		19.0			
a. Employee Health & Welfare Benefits		and the second			
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)	\$	536,956	536,956		
(not-owners and not-operators)					
8. Uniform Allowance	\$	194	194	•	
9. Other (Specify)	\$	76,636	76,636		
See Attached Schedule				100	
b. Personal Retirement Plans, Pensions, and	\$				
Profit Sharing Plans for Owners and				2.3	
Operators (Discriminatory)*		1		6. 1.	14.
		11		4.4	
c. Bad Debts*	\$	(513)	(513)		
d. Accounting and Auditing	\$	38,616	38,616		
e. Legal (Services should be fully described on Page 7)	\$	53,257	53,257		
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*					
g. Office Supplies	\$	29,544	29,544		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	22,705	22,705		
2. Cellular Phones	\$	339	339		<u>.</u>
i. Appraisal (Specify purpose and	\$				
attach copy)*					
			100		199
j. Corporation Business Taxes (franchise tax)	\$		****		wat 10000 02 18 0000
k. Other Taxes (Not related to property - See Page 22)]				
1. Income*	\$				
2. Other (Specify)	\$	6,398	6,398		non Calana a Colonia de Calana
See Attached Schedule					
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.

*** 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			
마이 마음을 하는 것이다. 					
지 마음 가장 하는 것이 되었다. 그 그 것이 되었다. 그 그 그 것이 되었다. 그 그 그 것이 되었다. 그 그 그 것이 되었다면 되었다. 그 그 것이 되었다면 되었다. 그 그 그 것이 되었다면 되었다. 그 그 것이 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면					
		JAKE.			
		7.15			
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 Fa	•	License No.	Report for	Year Ended	Page	of
Advanced N	Nursing & Rehabilitation Center of New H	2378	9/30/2016		16	37
	Item		Total	CCNH	RHNS	(Specify)
	Subtotal	s Brought Forward:	5,498,978	5,498,978		
l. Trave	l and Entertainment					
1. Re	esident Travel and Entertainment	<u> </u>		3,718		
	oliday Parties for Staff	S		8,554		
3. G	ifts to Staff and Residents	\$				
4. Er	mployee Travel	\$		13,994		
5. Ed	ducation Expenses Related to Seminars an				·	
6. A	utomobile Expense (not purchase or depre			2,230		
	ther (Specify)	\$				
Se	ee Attached Schedule		est and a			
m. Other	Administrative and General Expenses					
1. A	dvertising Help Wanted (all such expenses	()	8,844	8,844		
2. A	dvertising Telephone Directory (all such ex	xpenses)*** \$				
3. A	dvertising Other (Specify)***	9	10,898	10,898		
Se	ee Attached Schedule					
4. Fı	und-Raising***	\$				
5. M	ledical Records	\$	<u> </u>			
6. B	arber and Beauty Supplies (if this service	is supplied	3			
di	rectly and not by contract or fee for service	e)***				
7. Po	ostage	9	4,396	4,396		
* 8. D	ues and Membership Fees to Professional	9	7,861	7,861		
A	ssociations (Specify)					
Se	ee Attached Schedule					188
8a. Di	ues to Chamber of Commerce & Other Non-A	llowable Org.***	3			
9. St	ubscriptions	9	3,305	3,305		
10. Co	ontributions***	9	1,260	1,260		
Se	ee Attached Schedule				100	
11. Se	ervices Provided by Contract (Specify and	Complete	135,352	135,352		
Sc	chedule C-2, Page 21 for each firm or indi	ividual)				
	dministrative Management Services**	9				
13. O	ther (Specify)	9	211,178	211,178		
Se	ee Attached Schedule					
C-14 Total.	Administrative & General Expenditures		5,910,568	5,910,568		
* 12	at include Subscriptions, which should go					

^{*} 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)
			# 153 BB
Total Other Travel and Entertainment	\$	\$.	\$ -

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 7,861		
당근실 것은 그 내용이 보고 하는 것이 되는 사람들이 살을 하지만 하셨다면 되었다.			
		200	
			NAS COMBR
	M. Principles		
Total Dues	\$ 7,861	\$ -	s -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Service Charges	\$ 12,241	DE BUILDING	7
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	6,777	
Permits	\$ 475		
Software Maint Contract	\$ 42,160	edane i i	33.86
Internet Expense	\$ 3,811		
Inservice Software Library for Training	\$ (1,305)		
Sales Tax Audit	\$ 65,890		
Total Other Administrative and General	\$ 211,178	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No. 2378	Report for Year Ended 9/30/2016	Page of 17 37
Advanced Nursing & Rehabilitation Center	23/8	9/30/2016	1/ 3/
	Cost of		Indicate Where Costs
Name & Address of Individual or	Management	Full Description of Mgmt. Service	are Included in Annual
Company Supplying Service	Service	Provided	Report Page #/Line #
			w

^{*} 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)

N. T	Cr:114		1		rage 3)	Domont fo	V	oor Endad	Dago	of
Name of Facility Advanced Nursing & Rehabilitation Center of New Ha				Report for Year Ended 9/30/2016			Page 18	37		
Auv	anced Nuising & Renadification Center of Nev	V F1a	1	T	2376	9/30/2	010	T	10	37
	Item			İ	Total	CCNF	-	RHNS	(S	pecify)
2.	Dietary				10141	COLVI		100	(3	
	a. In-House Preparation & Service							44.6		
	1. Raw Food		:	\$	356,638	356,6	538			
	2. Non-Food Supplies			\$	98,980	98,9	980			
	3. Other (Specify)		. :	\$	48,855	48,8	355			
	Equipment & Repairs									
	b. Purchased Services (by contract other			\$						
	than through Management Services)							100		
	(Complete Schedule C-2 att. Page 21)									
	c. Management Services**			\$		ļ				
	d. Other (Specify)		-	\$						
								46.0		
2E.	Total Dietary Expenditures (2a + b + c + d)			\$	504,473	504,4	173			
21.	Total Dictary Experiments (2a 10 10 10)			+	304,473	301,	173	1	 	
25	Dietary Questionnaire	*			Total	CCNI	1	RHNS	(\$	pecify)
	Resident Meals: Total no. of meals served pe	n dor	*	+	Total	CCIVI	•	Kilito	1	pecity)
G.						No			<u> </u>	
Н.	Is cost of employee meals included in 2E?		Yes			NO				
I.	Did you receive revenue from employees?	0	Yes		•	No		If yes, specify amt.		
J.	Where is the revenue received reported in the	Cos	st Repo	rt?	(Page/Line	Item)				
	Is cost of meals provided to persons other							If yes, specify		
K.	than employees or residents (i.e., Board	0	Yes		•	No		cost.		
	Members, Guests) included in 2E?									
L.	Is any revenue collected from these people?	0	Yes		•	No		If yes, specify amt.		
M.	Where is the revenue received reported in the	Cos	st Repo	rt?	(Page/Line	Item)	•		-	
	Is cost of food (other than meals, e.g.,									
N.	snacks at monthly staff meetings, board	0	Yes		e	No		If yes, specify		
1,4.	meetings) provided to employees included		1 63		•	110		cost.		
	in 2E?		,			.,				
0.	Is any revenue collected from employees?	C	Yes		0	No		If yes, specify		
<u> </u>	13 any revenue conceicu nom employees:		1 03					amt.		
P.	Where is the revenue received reported in the	_	4 D	-40	(D /7 '	T4		·		

^{*} 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)

1		No.	Report for Y	ear Ended	Page o	
Advanced Nursing & Rehabilitation Center of New Have		2378	9/30/2016		19 3	/
Item		Total	CCNH	RHNS	(Specify	y)
 Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** 	Lbs.					
Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
4. Repair and/or purchase of linens.***	Lbs.	57	57			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$		Sility 19 July 19			
c. Management Services** d. Other (Specify)	\$		15,086		The state of the s	
Laundry Supplies / Laundry Equip Repairs 3E. Total Laundry Expenditures (3a + b + c + d)	\$	15,143	15,143			
3F. Laundry Questionnaire	Yes	•	No	If yes, specify cost.		<u> </u>
H. Did you receive revenue from employees?	Yes	•	No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost	t Report?		(Page/Line	Item)	·	
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?) Yes	•	No	If yes, specify cost.		
) Yes		No	If yes, specify amt.		
L. Where is the revenue received reported in the Cos	t 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)

· · · · · · · · · · · · · · · · · · ·	License No. Report for Year Ended			Page	of
Advanced Nursing & Rehabilitation Center of 2378		9/30/2016		20	37
	i	_			
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping Sq. Ft. Serv	iced				
a. In-House Care by Person					
1. Supplies - Cleaning (Mops, Amt.	\$				
pails, brooms, etc.)					ļ.
b. Purchased Services (by contract other Sq. Ft. Serv	iced				
than through Management Services) by Person		<u> </u>			
(Complete Schedule C-2 att. Amt.	\$				
Page 21)					
c. Management Services*	\$	·			
d. Other (Specify)	\$	77,707	77,707		
Housekeeping Supplies / Housekeeping Equ	ip Repai	rs			
4E. Total Housekeeping Expenditures (4a + b + c + d	\$	77,707	77,707		
5. Resident Care (Supplies)**					
a. Prescription Drugs***		ries.			
1. Own Pharmacy	\$				-
2. Purchased from	\$	308,764	308,764		
Pharmacy			100		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	290	290		
e. Oxygen			0.00 mg		
1. For Emergency Use	\$				
2. Other***	\$	55,131	55,131		
f. X-rays and Related Radiological	\$	13,428	13,428		
Procedures***					1111
g. Dental (Not dentists who should be included una	er \$				
salaries or fees)					19.8
h. Laboratory***	\$	21,383	21,383		
i. Recreation	\$	53,849	53,849		
j. Other (Specify)****	\$	344,836	344,836		
See Attached Schedule	·	T T			
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)
경우 살아가는 사람들이 그리는 아는 이 등이 얼마나를 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데			
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		
Total Other Resident Care	\$ 344,836	\$ -	\$ -

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

Name of Facility Advanced Nursing & Rehabilitation Center of New Haven, LLC	litation Center of New	Haven, LLC		License No. 2378	Report for Year Ended 9/30/2016	1			Page 21	of 37
		Related ** to Owners,	o Owners,							
		Operators, Officers	Officers		•		Total Cost/	Total Cost/Page Ref.**		
Name of Individual or Company	Address	Yes	Ž	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
All American Waste, LLC	19 Wheeler St, New Haven, CT 06512	0		N/A	Waste Management Services	53,596			- 1	J ₉
Paycom	1155 Long Island Ave, Brentwood, NY 11717	0	0	N/A	Payroll Processing Svcs, Payment of Taxes	68,215			191	16 M11
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
	- 1	0	0							
		0	0							

^{*} 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.	٥,	Report for Ye	ear Ended		Page	of
Advanced Nursing & Rehabilitation Center of 2378		9/30/2016			22	37
ltem		Total	CCNH	RHNS	(Sp	ecify)
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	153,253	153,253			<u></u>
b. Heat	\$	83,087	83,087			
c. Light & Power	\$	301,197	301,197			
d. Water	\$	89,936	89,936		<u> </u>	
e. Equipment Lease (Provide detail on page 6)	\$	37,564	37,564			
f. Other (itemize)	\$	79,798	79,798			
See Attached Schedule		A		100		
6g. Total Maint. & Operating Expense (6a - 6f)	\$	744,835	744,835			
7. Depreciation (complete schedule page 23*)						
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 (Complete att. Schedule Page 24*)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	252,942	252,942			
d. Other (Specify)	\$					
*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. <i>Total Property Expenses</i> (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	CC	NH	RHN	s	(Specify)
		11 (1-)			
Minor Furniture & Improvements	\$	3,248			
Pest Control	\$	10,518			
Security Supplies	\$	1,500			
Medline Sales Tax	\$	197			
Trash/Refuge Utility	\$	53,596			nder syn i de de la companya de la companya de la companya de la companya de la companya de la companya de la La companya de la co
Shipping/Freight Expense	\$	3,399			
Inspections - Boilers and Water Heaters	\$	1,040			
Inspections - Fire and Smoke Barrier Survey	\$	6,300			
가 있는 것이 되는 것이 되었다. 그는 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다. 그 것이 되었다.					
물병을 받는 것이다. 그 그리는 것이 되었다. 그 사람들은 사람들이 되었다. 2015년 - 1일 전 1일 1일 1일 1일 1일 1일 1일 1일 1일 1일 1일 1일 1일					
18 18 18 18 18 18 18 18 18 18 18 18 18 1					
Total Other Repairs and Maintenance	\$	79,798	\$		\$ -

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chedule	
reciation S	
Depi	

	Deprec	Depreciation Schedule	hedule					
Name of Facility	License No.			Report for Year Ended	papu		Page	Jo
Advanced Nursing & Rehabilitation Center of New Haven, LLC	2378	8		9/30/2016			23	37
	Historical Cost	Less		Accumulated Depreciation to	Method of			
	Exclusive of	Salvage	Cost to Be	Beginning of Year's		Useful	Depreciation	
Property Item	Land	Value	Depreciated	Operations	Depreciation	Life	for This Year	Totals
A. Land Improvements								
 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					6			
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						100		
Is a mileage								
logbook				Accumulated				
maintained? Date of Acquisition Historical Cost	Historical Cost	Less		Depreciation to	Method of			
Yes No Month Year	Exclusive of Land	Salvage Value	Cost to Be Depreciated	Beginning of Year's Operations	Computing Depreciation	Useful	Depreciation for This Year	Totals
			1		Y			
and year of each yehicle)								
a.								
p.								
Ċ								
d.								
2. Movable Equipment								
a. Acquired prior to this report period	266,343		266,343	107,394	S/L	Various	29,361	
b. Disposals (attach schedule)								
c. Acquired during this report period								
(attach schedule)	276,726		276,726		S/L	Various	61,196	
D-3. Subtotal								96,557
E. Total Depreciation								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:				
3-7-12-3-10-5				
		8 8 7 8 7 8		
				42318-J.C.
Total additions for	Land Improvement	\$		s -
Deletions:				
7. 1.				
Total deletions for l	Land Improvement	\$ -		\$ -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:			•	
레마리 하네요	[마마마마마화] 이상을 마라올라는 그녀와 하는 다양			
		V 50 1		
Total additions for l	Building Improvement	\$ -	Para Karaja	\$ -
Deletions:				
Total deletions for E	Building Improvement	\$ -		\$ -

^{*}Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report perio

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	했다. [2021] 그림이 있는 그렇게 있으나 말라면 된			
Total additions for Non-Movab	le Equipmen	\$		\$ -
Deletions:			<u> </u>	
	교육 사람들은 보통하는데 젖은 직접 가장이다는 것이 보았다.			
	[22] 이 제요[22] 이 마른하셨다면서 보다는 생각하는 다음이다.			
			ja Segge	
Total deletions for Non-Movab	le Equipmen	\$ -		\$ -

^{*}Ties to Page 23, Line C3

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line C2

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:		<u> </u>		
Various	See attached	\$ 276,726	Various	\$ 67,196
Total additions for	r Movable Equipmen	\$ 276,726		\$ 67,196
Deletions:				
	그림 사이지는 경기 등에서 하는 그렇게 되는 것을 받는 것이 없다.			
	있는 사람들이 다른 경우를 가는 사람들이 있다면 보고 있다. 그 사람들은 사람들이 되었다면 보다 없다면 보다면 없다면 보다 되었다면 보다면 보다면 보다면 보다면 보다면 보다면 보다면 보다면 보다면 보			100
	교통 내용하다 그 경우 중에 있었다는 그렇지 않는 그 것 같아. 그 살았다는 것 같다.			
Total deletions for	Movable Equipmen	S -		\$ -

^{*}Ties to Page 23, Line D2c **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report periods

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:	2 confirmation of the second o			
Various	See attached	\$ 1,042,123	Various	\$ 168,879
Total additions for	Leasehold Improvemer	\$ 1,042,123		\$ 168,879
Deletions:				
Total deletions for	Leasehold Improvemen	 \$ -		\$ -

^{*}Ties to Page 24, Line C3
**Ties to Page 24, Line C2

0-precision Sch 9/30/2016	ISOUR .								Net
Acquisition <u>Date</u>	Qescription	Historical <u>Costs</u>	LVe	Method	2015 Depres.	End of 2015 A/D	2016 Depres.	End of 2015 A/D	Book Value
MM			211		***************************************	TOTAL CONTRACTOR CONTR			
8/4/2011	Facility Sign	2,151	20	S/L	108	447	106	\$55	1,595
8/25/2010 8/26/2011	Replace Section of Roof Replace Section of Roof	19,500 8,500	10 10	S/L 5/L	1,950 850	7,992 3,482	1,950 850	9,942 4,332	9,558 4,168
9/2/2011 9/6/2011	Replaced Condensing Unit in Refridgerator Replace Section of Roof	1,985	15 10	S/L 5/L	132 1,680	550 6,849	132 1,680	682 8,529	1,304 8,271
9/6/2011	Replace Section of Roof Replace Doors for Walk-In Refridgerator	16,500 2,815	10 15	S/L S/L	1,650 188	6,727 765	1,650 188	8,377 953	8,123 1,862
9/6/2011 9/21/2011	Replace Motor/Compressor on Walk-In	4,530	15	S/L	302	1,215	302	1,517	3,013
8/31/2011 8/31/2011	Change of Ownership Procedures (Various Items) Change of Ownership Procedures (Various Items)	9,462 1,750	1 5 15	S/L S/L	631 117	2,575 477	631 117	3,206 594	6,256 1,156
8/31/2011 8/1/2011	Change of Ownership Procedures (Various Items) ClimateMaster Heat Pumps	3,150 31,905	15 10	S/L S/L	210 3,191	857 19,287	210 3,191	1,067 16,478	2,083 15,427
9/1/2011	Replace Boilers	193,200 9,066	15	S/L S/L	12,880 1,133	52,543 4,567	12,8 8 0 1,133	65,423 5,700	127,777 3,366
	Paving in Courtyard nold Improvement Additions	321,315			25,022	102,334	25,022	127,356	193,959
9/1/11	LHI from 2011 (Rool/Oil Tank Testing) Custom Doors for Walk-ins	14.693 3,244	10 15	\$/L \$/L	1,469 216	5,877 650	1,469 216	7,346 866	7,347 2,376
10/8/11	Replace Piping, Wiring Compressor for Walk-in Replace Piping, Wiring Compressor for Walk-in	8.158 5.296	15 15	S/L S/L	544 353	1,644 1,077	544 353	2,188 1,430	5,970 3,867
12/15/11	Jeron Pro-Alert 640 Communication System	1,351 10,563	10 10	S/L S/L	135 1,056	433 3,391	135	568 4,447	783 6,115
12/18/11	Jeron Pro-Alert 640 Communication System Remove and Pave 1,768 sq ft, Line Stripe	13,198	8	S/L	1,650	5,307	1,650	6,957	6,241
12/22/11 2/14/12	Jeron Pro-Alert 640 Communication System Additional Billing on Replacing Bollers	10,563 87,000	10 15	S/L S/L	1,056 5,800	3,409 19,577	1,056 5,800	4,465 25,377	6,098 61,623
5/14/12 5/15/12	Boilers - Commerical Mixing Valve Removal & Install of Fuel/Oil Tank	5,242 26,613	15 20	S/L S/L	349 1,331	1,265 4,823	349 1,331	1,614 6,154	3,627 20,458
6/12/12	Boilers - Circulators and Aquastat Control	4,800	15	S/L	320	1,184	320	1,504	3,296
7/1/12 6/9/12	Install Combustion Air Fan in Boller Room Remove and Replace 2 Boilers	24,707 161,675	12 15	S/L S/L	2,059 12,112	7,728 44,731	2,059 12,112	9,787 56,843	14,920 124,632
8/17/12 8/16/12	New Yandem Compressor for Air Unit Materials for New Boiler Installation	9,650 3,906	12 15	5/L S/L	804 260	3,122 1,010	804 260	3,926 1,270	5,724 2,636
Total 2012 Leaseh	nold Improvement Additions	410,657 16,732	10	S/L	29,514 1,673	105,228 4,378	29,514 1,673	134,742	275,916 10,682
2/18/2013 4/17/2013	8 - Climate Master water source heat pumps	11,679	10	S/L	1,168	2,870	1,168	4,038	7,641 5,409
3/20/2013 3/25/2013	4 - ClimateMaster water source heat pumps	8,366	10	S/L S/L	837	2,121	837	2,958	
4/17/2013 5/21/2013	Progress #2: Nurse call system (Jeron Pro-Alert) Installed rubber roofing on section of roof	11,679 2,659	10 10	S/L S/L	1,168 266	2,870 629	1,168 266	4,038 895	7,641 1,764
6/4/2013	THE COURSE HAVE BEEN THE PROPERTY OF THE PARTY 1.296	10	5/L 5/L	130	299	130	429	867	
	New tile in elevators noid improvement Additions	52,412			5,242	13,166	5,242	18,406	34,004 12,724
3/25/2013 6/4/2013	1.5. And Strage Control of the Strage Contro	14,971 12,941	20 15	5/L 5/L	749 863	1,498 1,726	749 863	2,247 2,589	10,352
10/15/2013	25% - New freight elevator (Second Payment) 50% - New freight elevator	14,971 29,942	20 20	5/L 5/L	749 1,497	1,498 2,994	749 1,497	2,247 4,491	12,724 25,451
12/4/2013	Dwn Pmt - Grease trap work in kitchens (105,000 total)	40,000	15	S/L	2,667 750	5,334 1,500	7,667 750	8,001 2,250	31,999 5,250
2/6/2014 3/26/2014	New governor for elevator Elevator project	7,500 27,948	10 7	5/L 5/L	3,993	7,986	3,993	11,979	15,969
4/1/2014 5/1/2014	Kitchen Upgrade Kitchen Upgrade	19,000		S/L S/L	1,000	2,000 2.000	1,000	3,000 3,000	7,000 7,000
6/1/2014	Kitchen Upgrade	10,000	10	S/L	1,000	2,000	1,000	3,000	7,000 2,039
6/5/2014 7/1/2014	invacare adjustable bed Kitchen Upgrade	5,0 9 7 10,000	10	5/L 5/L	1,000	2,000	1,000	3,000	7,000
8/1/2014 9/1/2014	Kitchen Upgrade Kitchen Upgrade	10,000 10,000	10 10	S/L S/L	1,000	2,000	1,000 1,000	3,000 3,000	7,000 7,000
Total 2014 Leasel 10/1/2014	hold Improvement Additions Kitchen Upgrade	213,370 5,000		s/L	18,287 500	36,573 500	18,287 500	54,860 1,000	158,510 4,000
1/9/2015	Water Source Heat Pumps	15,525 15,525	15	5/L 5/L	1,035 1,035	1,035	1,035	2,070 2,070	13,455 13,455
1/30/2015 3/12/2015	Water Source Heat Pumps 50% Deposit on rubberized base roof coating	3,500	5	S/L	700	700	700	1,400	2,100
3/31/2015 4/28/2015	Ceiling Tiles Rubberized base roof coating	4,650 3,945	5	S/L S/L	930 789	930 789	930 789	1,860 1,578	2,790 2,367
10/22/2014 5/7/2015	Elevator Repairs Elevator Repairs	7,459 2,574		S/L S/L	497 172	497 172	497 172	994 344	6,465 2,230
9/21/2015 9/21/2015	Elevator Repairs Elevator Repairs	2,552 2,552		5/L 5/L	170 170	170 170	170 170	340 340	2,212 2,212
Total 2015 Lease	hold improvement Additions New motor and condensing unit for air conditioner	63,281 7,994,48		s/i	5,998	5,998	5,998 1,142	11,996	51,285 6,852
10/2/15	Rebuilt blower and new condenser fan on air conditioner	19,087.02	7	S/L			2,727	2,727	16,360
10/3/15 11/2/15	' New evaporator coil for air conditioner Steam Boiler and Boiler Feed Pump	15,553.74 3,000.00		5/L 5/L	:		2,222 429	2,222 429	13,332 2,571
1/5/16 1/12/16	Boiler Motor Actuator (1st) 50% deposit Water Source Heat Pumps	1,096.32		5/L 5/L			219 1.153	219 1,153	877 6,919
1/12/16	Change Sprinkler Head and replace with 6 butterfly Valve	6,683.44	. 5	5/L 5/L	-		1,337 1.806	1,337	5,346 10,835
1/14/16 1/18/16	117 Gallon Steel Receiver Boiler Security System	12,641.14 30,000.00	5	S/L			6,000	6,000	24,000
1/23/16 1/23/16	Complete pump for ModCon boiler room Complete pump for ModCon boiler room	8,243.20 7,757.00	7	5/L	-		1,178 1,108	1,178 1,108	7,065 6,649
1/29/16	Flevator door replacements	88,353.98 2,500.00	7	5/L 5/L			12,622 500	12,622 500	75,732 2,000
2/1/16 2/4/16	Install new fire communicator	1,057.15	1 3	S/L		- :	352	352	705
2/6/16 2/8/16	Heat Pump Condensing Units Mold Inspection	8,400.00 1,150.00		5/L 5/L			1,680 230	1,680 230	6,720 920
2/9/16 2/11/16	Moid Remediation 3 alarm locks and 3 cylinders	7,500.00 925.25		5/L 5/L	-		1,500 308	1,500 308	6,000 61.7
2/15/16	(2nd) 50% Payment Water Source Heat Pumps	8,071.97	, ,	S/L	-		1,153	1,153	6,919 959
2/19/16 2/22/16	Replaced two smoke detectors/ installed Pilfergard on kitchen door 8 Water heaters	1,438.30 21,525.24	7	\$/L \$/L	:	:	3,075	3,075	18,450
2/23/16 2/26/16	HD Camera System Part Pay Replacement of 4 porinkler heads	2,050,00		S/L S/L			410 710	410 710	1,640 1,419
2/29/16	HD Camera System	13,000.00) 5	S/L S/L		*	2,600 406	2,600 406	10,400 1,626
3/2/16 3/7/16	New Boiler Pilot ignitor Glass Replacement	14,500.00	5	5/L		:	2,900	2,900	11,600
3/7/16 3/9/16	Interior Design Contract Replace 4th Floor Ceiling	70,000.00 19,575.00		s/L s/≀	-	:	14,000 2,796	14,000 2,796	56,000 16,779
3/10/16	Flushometer	1,495.83		S/L S/L	,		299 321	299 321	1,197 1,286
3/10/16 3/14/16	Climate Compressor Kitchen pipe and flushometer	1,675.7	3	S/L			335	335	1,341
3/20/16 3/21/16	Materials for new roof Update Wet Sprinkler System	13,324.3 2,014.2	3 7	5/L 5/L			1,903 403	1, 9 03 403	11,421 1,611
3/22/16	Flat Roof Partical Payment	26,500.00 2,341.21	7	5/L 5/L			3,786 468	3,786 468	22,714 1,873
3/24/16 3/27/16	Replaced Bearing assembly in heating unit Onywall repair and insulation on 4th floor	25,000.00	7	s/L			3,571	3,571	21,429
4/5/16 4/7/16	HVAC System Wired Heaters and Thermostats	2,400.00		S/L S/L		3	343 315	343 315	2,057 1,89?
4/21/16 4/21/16	Roofing Materials Installation of 4 new doors related relays for freight elevator	872.13 3,573.3		S/L S/L			125 510	125 510	747 3.063
4/26/16	Work performed on 500KW emegency generator	2,425.2	1 7	5/L	-		346	346 781	2,079
4/29/16 5/2/16	\$0% Downpayment New Duct, connectors and damper Stainwell Wall insulation	5,470.0 15,000.0	3 7	5/L 5/L	•	:	781 2,143	2,143	4,689 12,857
5/4/16 5/4/16	Magnetic lock and door strike Fire Alarm Service	4,450.7 5,668.4		S/L 5/L			890 810	890 810	3,561 4,658
5/10/16	Locate all shut-off valves 2nd and 3rd floor - Replace faucet New 8,000 soft Roof	5,000.0 4,000.0	5	S/L S/L			1,000 571	1,000 571	4,000 3,429
5/17/16 5/20/16	Definity Console	1,426.0	5	S/L		:	285	285	1,141
5/24/16 5/24/16	HVAC System Roofing Materials	20,000.0 11,986.0	D 7	S/L S/L			2,857 1,712	2,857 1,712	17,143 10,274
5/31/16 6/7/16	Exterior Power Washing Update Elevator 6 key switches, button and jewels/light	6,327.8 4,902.7	3 5	S/L S/L			1,266	1,266	5,062 4,203
6/7/16	Robear MP LLC	5,000.0	0 5	S/L			1,000	1,000	4,000
6/9/16 6/19/16	Landscape Contract Materials for projects	1,800.0 4,886.3	B 5	S/L S/L			600 977	977	1,200 3,909
6/19/16 6/22/16	Repair 7500 sq feet of flat roof HD Camera System Project	22,500.0 11,450.0	0 7	S/L S/L		:	3,214 2,290	3,214 2,290	19,286 9,160
6/23/16	HVAC System	20,000.0	0 7	S/L	÷	-	2,857	2,857	17,143
6/24/16 6/24/16	Repair Exhaust Fans Repair Chiller Condensser 1 and 2	3,381. <i>1</i> 14,811.8	5 7	S/L S/L	-	:	483 2,116	2,116	2,899 12,696
6/28/16 7/1/16	New Capacitot and Motor Landscape Contract 3rd Installment	2,213.1 1,800.0		S/L S/L	-		316 600		1,897 1,200
7/7/16	Terminal package - replace terminal for telephone system	1,275.0		S/L	-		425	425	850

7/11/16	Lobby Rending	2,000.00	5	S/L		400	400	1,60
7/14/16	New Breaker Installation	6,250.00	5	S/L	-	1,250	1,250	5,00
7/15/16	Sketch Deposit	1,000.00	3	S/L		333	333	64
7/19/16	Repair ceiling and drywall due to leak 3rd floor 3 rooms	22,670.00	7	s/L		3,239	3,239	19,4
7/21/16	Security Doors	3,100.00	7	s/L	-	443	443	2,6
7/22/16	Removal and replacement of A/C Units and Heat Pumps	2,855.81	7	5/L		408	408	2,4
7/26/16	Loading Dock Doors	4,675.60	7	S/L		668	668	4,0
7/27/16	interior Design Fee	22,500.00	5	S/L		 4,500	4,500	18,0
8/2/16	Exterior Signage	45,000.00	5	S/L		9,000	9,000	36,0
8/9/16	Water Cource Heat Pumps x3	8,071.97	7	S/L	-	1,153	1,153	6,9
8/18/16	Roof Repair	35,014.00	10	s/L	-	3,501	3,501	31,5
8/31/16	Plumbing faucets	2,315.78	3	S/L	•	772	772	1,5
9/2/16	Processor Voicemail System	3,700.00	3	S/L		1,233	1,233	2,4
9/10/16	Ceiling and wall replacement on 1st Floor	\$8,330.00	7	S/L		8,333	8,333	49,9
9/16/16	Plumbing Water Heater and Aquastat	3,279.67	5	S/L		656	656	2,6
9/19/16	Mounting all purchased TV's	2,550.00	3	5/L		850	850	1,7
9/20/16	Site Measurements and finor plans	5,120.00	7	5/L		731	731	4,3
9/21/16	25 LED TV	3,199.75	3	5/L		1,067	1,067	2,1
9/21/16	25 LED HDTV	2,999.75	3	S/L		1,000	1,000	2,0
9/21/16	To credit out invoices that are outstanding for flat roof due to materials paid for by facility	{24,002.48}	7	5/L		(3,429)	(3,429)	(20,5
9/22/16	Interior Design Fee	12,500.00	7	5/L		1,786	1,786	10,7
9/26/16	Design (Purchase Hours)	3,510.00	5	S/L		702	702	2,8
9/30/16	Evaco Cooling Tower Replacement	134,005.79	170	S/L		19,144	19,144	114,4
9/30/16	A/C Roof Top Unit	38,354.60	7	5/L		 5,479	5,479	32,8
2016 Leaseho	d Improvement Additions	1.042,123				 168,879	168,879	073,2

	MOVEAU EQUINARY							20.7	Matrice
29/2011	Accounting Software	20,423	3	s/L		20,423 7.080	1,718	20,423	8,
/17/2011 /19/2011	S - Timeclacks Labeling Machine for Clothes	17,183 1 626	10	5/L 5/L	1,718 163	7,080 669	1,718	8,799 832	в,
/19/2011 /26/2011	5 - Beds	6,580	12	S/L	54A	7.746	548	2.794	3.
29/2011	5 - deus 6 - Washers	47,538	10	S/L	4,754	19.432	4.754	24,186	73
/30/2011	Various Equipment for Dietary	24,492	10	S/L	2,449	10,005	2,449	12,454	12
30/2011	5 - Bedside Tables	791	10	S/L	79	323	79	402	
/11/2011	4 · Beds	5,264	12	S/L	439	1,815	439	2,254	3,
11/2011	1 - Brd	1,316	12	S/L	110	454	110_	563	
2011 Equipment Additions		125,214			10,260	62,447	10,260	72,707	52
/1/2011	Equip from 2011 that s/b LHi	(5,990)	10	S/L	(599)	(2,396)	(599)	(2,995)	(2,
0/27/11	Camduction Base Charger	8.971	5	S/L	1,794	5,515	1,794	7,309	1
1/22/11	Fire Extinguishers	2.242	10	S/L	274	705	224	929 3.355	1
1/30/11	1 - Stepper 1 - Swivel Set	8,050	10	S/L	805	2,550 375	805 117	1,355 492	4
2/12/11	1 - Electric Bed	1,405	12	S/L S/L	117 362	1.161	362	1,522	2
2/15/11	Heavy-Duty Griddle - 6 Burners 4 - Patient Lifts, 2 - Digital Scales	9.304	10	S/L	930	2 998	930	3.928	5
2/20/11 2/20/11	1 - Milnor 95-100 lb Turnble Dryer	7,960	10	5/1	796	2,565	796	3,361	4
2/20/11	3 - Computers	1.950	3	S/L	650	2,096		2,096	- 7
3/3/12	Floor Buffer, Utira Speed 1500DC	1 258	ś	S/L	252	861	252	1,113	
3/1/12	Returned Dishwasher purchased in 2011	(3,000)	10	S/L	(300)	(1,026)	(300)	(1,326)	α
1/28/12	Wood Chest and Nightstand	1,787	10	S/L	179	595	179	774	1
1/24/12	1 - Electric Bed w/ Side Rails	1,650	12	5/L	138	490	138	628	1
1/24/12	10 - Electric Beds w/ Side Rails	10.685	12	S/L	890	3,176	890	4,067	6
	ment, Cameras, Monitor, Recorder	5,248	5	s/L	1,050	4,089	1,050	5,139	
2012 Equipment Additions		55,138			7,287	23,754	6,637	30,392	24
2/31/12	10 - Electric Beds	12,985	12	S/L	1,082	2,976	1,082	4,059	8
/30/2013	36 Oxygen Concentrators	17,245	10	S/L	1,724	4,035	1,724	5,759	11
/25/2013	Meal Delivery Cart	2,798	10	S/L	280	635	280	915	1
/22/2013	Office Furniture	3,434	10	S/L	349	839	343	1,183	2
/16/2013	6 - Bedside cabinets	1,248	10	S/L	125	297	125	422	
/30/2013	2 Bariatric beds and mattresses	2,174	12	S/L	181	362	181	544	1
2012 Equipment Additions		39,884			3,736	9,144 893	3,736 447	12,880	27
0/8/2013	Smart Therm Base	2,233	5	5/L 5/L		2,662	1,331	3,994	2
/19/2013 /9/2014	2 - Beriatric Bed Package Compact Knike Slicer	6,656 1,044	5	5/L 5/L	1,331 209	417	709	626	•
/9/2014 /28/2014	Induction Charger	6,667		S/L	1,333	2,667	1,333	4.000	2
	Induction charger	16 600		- Jy c	3,320	6,640	3,320	9,960	
2014 Equipment Additions 0/11/2014	7 - Bariatric Beds	8.095	12	S/L	675	675	675	1.350	6
/17/2015	Low air loss Mattress	3,382	3	5/L	1,127	1,127	1,127	2,254	1
/27/2015	Refrigerator swing doors 12 shelf	4,126	5	S/L	B25	825	825	1.650	2
/20/2015	Drive Bari Hi/Low LTC Bed	8,320	5	S/L	1,664	1,664	1,664	3,328	4
/25/2015	Convection Oven	5,583	5	S/L	1,117	1,117	1,117	2,234	
2015 Equipment Additions		29,507	· · · · ·		5,408	5,408	5,40B	10,816	18
0/29/15	Slicer 14" With Guard	2,180.73	5	S/L			436	436	1
1/13/15	Nurse Cail Management System	20,875.00	. 3 .	S/L		-	6,958	6,958	13
1/18/16	Battery Powered Lift with Low Base	1,327.79	3	S/L		-	443	443	
1/27/16	Reliant 450 Battery Powered Lift	1,362.74	3	S/L		-	454	454	
1/29/16	implementation and subscription	6,364.00	3	s/c	-	-	2,121	2,121 1.463	4
2/1/16	Zoll AED Plus	4,390.00	3	S/L S/L			1,463 2,530	2,530	5
2/9/16	Counter Top Steamers	7,590.48	3	5/L	-	-	2,530	2,530	3
2/12/16 2/24/16	Direct TV Analog Head End System 50% Downpayment Dish Machine	8,500.00 16,915.00	3 5	5/L 5/L			3,383	3,363	13
2/24/16 2/24/16	50% Compayment Usin Machine Computer Labton	1,393.57	3	5/L		-	465	465	1.3
2/24/16 2/29/16	6 - Mattresses	2 790.00	3	S/L			930	930	1
2/29/16	Electric Bed	1,349.00	Š	S/L	_	_	270	270	- 1
2/29/16 2/29/16	6-Electric Beds	4,440.00	5	S/L			888	888	3
2/29/16 2/29/16	Zoll AED Plus Defibiliator	4,390.00	á	S/L			1,463	1,463	
3/1/16	Nurse Call Management System	1,325.56	3	S/L			442	442	
3/1/16	Security System	1,202.29	3	s/L			401	401	
3/1/16	Nurse Call Management System	3,245.16	ž	S/L			1,082	1,082	
3/1/16	Security System	30,210.74	5	S/L			6,042	6,042	24
3/17/16	50% Final Payment Dish Machine	12,656.00	5	s/L			2,531	2,531	10
3/31/16	Direct TV Analog Head End System - Cancelled	[8,500.00)	3	5/L			(2,833)	(2,833)	(:
3/31/16	Motorola UHF Radio Walkie Talkie	1,079.63	3	s/i			360	360	
3/31/16	6 - Alterpeutic Mattress with pump	2,790.00	3	5/L	•		930	930	1
3/31/16	2 - Alterpeutic Mattress with pump	930.00	3	5/L	•		310	310	
4/21/16	Implementation Project Mahangement	927.00	3	S/L			309	309	
5/3/16	New servers/PC's and Implementation	23,154.64	5	5/L			4,631	4,631	16
5/9/16	S electric beds	3,700.00	5	5/L			740	740	- 3
5/31/16	Meal delivery carts	9,045.00	5	S/L			1,809	1,809 791	7
6/20/16	Implementation Project Mangement	2,374.00	3	S/L	•		791 350	791 350	1
6/30/16	Low 3 function Electric Bed	1,750.00	5	S/L	,		350 2,349	350 2.349	1
7/11/16 7/31/16	Computer Remote Support Setup 6 Electric Low Beds	7,946.26 4,440.00	3 5	S/L S/L			2,349 888	2,349 888	
7/31/16 7/31/16	6 Electric Low Beds Bariatric Electric Bed	4,440.00 1.349.00	5	5/L			270	270	1
7/31/16 7/31/16	Bariatric Electric Bed Bariatric Mattress	1,349.00	3	5/L		:	323	323	
		5,218.56	3	5/L			1.740	1.740	
7/12/16 8/1/16	Booster Heater Desk Top Computers and Displays	2,804.92	3	5/L			935	935	- 3
	Desk Top Computers and Displays 4 Electric beds	2,804.92 2,960.00	5	5/L			933 592	592	
8/18/16	4 Electric beds 8 Laptops	2,960.00 1,199.92	3	5/L 5/L			400	400	
8/19/16 8/19/16	B LIPTOPS LED TV	1,199.92	3	5/L			400	427	
8/19/16 8/19/16	25 LED HDTV	2,999.75	3	5/L			1,000	1,000	
8/19/16 8/19/16	25 LED HDTV	2,999.75	3	5/L		- 1	1,000	1,000	
					-				
9/8/16	S electric beds	3,700.00	5	S/L			740	740	

Total Mayable Equipment \$ 30,011 (\$ 307.064 (\$ 66.35) (\$ 201.46) (\$ 385.11)

A 175 vs C/R NBV - Page 31, ine 89 of Cost Report 57,106
8 175 vs C/R Depreciation - Page 36, iner 91 of Cost Report 133,353)
Rounding 177
175 vs C/R Depreciation - Page 36, iner 91 of Cost Report 171
175 vs C/R Depreciation - Page 36, line 91 of Cost Report 133,360

Annual Report of Long-Term Care Facility CSP-24 Rev. 10/2006 State of Connecticut

Amortization Schedule*

Mosso of Localita			I icense No		Renort for Vear Ended	r Ended		Расъ	Jo
Name of Facility			LICCIISC INO.		ivepoit ioi 1 ca	Linco	•	1 agr	5 ;
Advanced Nursing & Rehabilitation Center of New Haven,	f New Ha	ven, L	2378	78	9/30/2016			24	37
					Accumulated				
	Date of	of			Amort. to				-
	Acquisition	ition			Beginning of	Basis for			
			Length of	Cost to Be	Year's	Computing	Rate	Rate Amortization	
Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
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	S/L	Vario	84,063	
2. Disposals (attach schedule)									
3. Acquired during this report period									
(attach schedule)	Var	Var	Various	1,042,123		S/L	Vario	168,879	
C-4. Subtotal							T.		252,942
D. Total Amortization						ad nation			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 License No.		Report for Year En	ded		Page of
Advanced Nursing & Rehabilitation C 23	78	9/30/2016			25 37
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*	0	Yes	•	No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related	l hy family m	arriage ownershin abili	ty to control or		ii ivo, complete rait c.
business association to any person or organization					
related party transaction.		1			
Description		Total			100
Date Land Purchased Date Structure Completed					
3. If NOT Original Owner, Date of Purchas					4.4
4. Date of Initial Licensure					
Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land			4.6		error William Tolk
b. Building			7.2	1.5	
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing		11.0			
a. Type of Financing (e.g., fixed, variab	le)				
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			101504	4.7	
g. Type of Financing (e.g., fixed, variab	le)	T			
h. Date of Refinancing	10)				
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
Principal Outstanding on Note Paid-Communication	Off				
Part C - Arms-Length Leases for Real	Property 1	Improvements Only	y		
Name and Address of Lessor		perty Leased			Annual Amount of Lease
169 Davenport Ave Realty LLC - 169 Davenport			01/01/16	9 Months	693,826
Ave, New Haven, CT 06519	169 Daven	port Ave, New			
				ļ	
		-			
			i		

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 Ye	ar Ended		Page of
Advanced Nursing & Rehabilitation Q 2378	·	9/30/2016			26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest A. Building, Land Improvement & Non-Movable Equipment					
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				计报验
Address of Lender	=				
4. Fourth Mortgage	\$				
Name of Lender	Rate			5.7	A Commission Section 1
Address of Lender					
B. CHEFA Loan Information		1			4
1. Original Loan Amount	\$				E 4
2. Loan Origination Date				111	4.3
3. Interest Rate %					
4. Term		_			
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$	21,721	21,721		
		(Carr	v Subtotals t	forward to n	ert nage)

(Carry Subtotals forward to next page)

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

Name of Facility License N			Report for Ye	ear Ended		Page	of
Advanced Nursing & Rehabilitation 23	78		9/30/2016			27	37
Itama			Total	CCNH	RHNS	(Sno.	oifu)
Item Sub	totale Bro	ught Forward:	21,721	21,721	KIINS	(Spe	city)
12. C. Movable Equipment	notals Dio	agnt i oi waia.	21,721	21,721			
1. Automotive Equipment		\$					
A. Item	Rate	Amount		14	- 1		
Lender	,						
Address of Lender							
2. Other (Specify)					for the		
A. Item	Rate	Amount					
Lender							10
Address of Lender							
Address of Leffder						10	
B. Item	Rate	Amount			10.4		
			- 10				
Lender						- 4	
Address of Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interes	est						
Expense (C1 + 2)		\$				<u> </u>	
12. D. Other Interest Expense (Specify)		\$					
13. Total All Interest Expense (12B7 + 120	$\frac{1}{23 + 12D}$	\$	21,721	21,721	\$ X 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6		
14. Insurance	· 1217)	<u> </u>	21,741	21,721		 	· · · ·
a. Insurance on Property (buildings or	nly)	\$	141,168	141,168			
b. Insurance on Automobiles		\$		8,296			
c. Insurance other than Property (as s	pecified at	oove)					-
1. Umbrella (Blanket Coverage)		\$				<u> </u>	
2. Fire and Extended Coverage		\$				<u> </u>	
3. Other (Specify)		\$					
				1.1			
14d. Total Insurance Expenditures (14a + 1	h + c)	\$	149,464	149,464			
15. Total All Expenditures (A-13 thru C-1		<u>\$</u>		19,447,040		 	
15. Total /III Experimentes (/1-15 titla C-1	·/	<u></u>	1 .2,117,010	1 . 2, 1 . 7, 5 10	<u> </u>		

D. Adjustments to Statement of Expenditures

	of Fa		ng & Rehabilitation Center of New Haven, LLC	ı	cense No. 2378	Report for Yea 9/30/2016	ır Ended	Page 28	of 37
				-	Total				
Item	Page	Line			Amount of				
No.	_	No.	Item Description		Decrease	CCNH	RHNS	(Spe	cify)
Page	10 - S	alarie	es 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 - F	Profes.	sional Fees	•		4.0	198		
5.			Resident Care Physicians **	\$					
6.			Occupational Therapy	\$					
7.			Other - See attached Schedule	\$	11,255	11,255			
Page.	s 15 &	16 -	Administrative and General			+ 70			4.1
8.			Discriminatory Benefits	\$					
9.	15	1c	Bad Debts	\$		(513)			
10.	15		Accounting & Legal	\$		19,595			
11.			Telephone	\$			_		
12.			Cellular Telephone	\$					
13.			Life insurance premiums on the life		1 1				
			of Owners, Partners, Operators	\$					
14.			Gifts, flowers and coffee shops	\$					
15.			Education expenditures to colleges or		4.0		4.0		
			universities for tuition and related costs		100	The second	4.4		
			for owners and employees	\$					
16.	16	L4	Travel for purposes of attending			12.0			
•			conferences or seminars outside the			2			
	İ		continental U.S. Other out-of-state						
			travel in excess of one representative	\$	13,994	13,994			•
17.	16/22	L6/6e	Automobile Expense (e.g. personal use)	\$		14,148			
18.	_	m3	Unallowable Advertising *	\$	10,898	10,898			
19.			Income Tax / Corporate Business Tax	\$					
20.	16	m10	Fund Raising / Contributions	\$		1,260			
21.			Unallowable Management Fees	\$			-		
22.			Barber and Beauty	\$					
23.			Other - See attached Schedule	\$		177,719			
Page	18 - 1	Dietar	y Expenditures		an and				
24.	<u> </u>	T	Meals to employees, guests and others		grif Seeigh	to the state of			
			who are not residents	\$					
Page	19 - 1	Launa	lry Expenditures				1.65		
25.	<u> </u>		Laundry services to employees, guests						Į.
			and others who are not residents	\$					
Page	20 - 1	House	ekeeping Expenditures		1111				
26.	<u> </u>	1	Housekeeping services to employees, guests		100		11.5		
			and others who are not residents	\$					
			Subtotal (Items 1 - 26)			521,441		1	

^{*} 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 Othe	r Salaries	Adjustment	\$ 58,196	\$ -	S -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	B12	Religious Services	\$ 11,255		
8					
Total Othe	r Fees Adj	ustments	\$ 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		(A. 3) (A. 3)
16	m13	Non-Routine Bank Charges	\$ 1,533		141.3
16	Ll	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		
otal Othe	r A&G Ad	ljustments	\$ 177,719	S -	\$ -

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

	D. Adjustments to Statement of Expenditures (cont'd)									
Name	e of Fa	cility	I	Lic	ense No.	Report for Y	ear Ended	Page	of	
Adva	nced 1	Nursin	g & Rehabilitation Center of New Haven, L		2378	9/30/2016		29	37	
					Total				•	
Item	Page	Line		١	Amount of					
No.	No.	No.	Item Description	╝	Decrease	CCNH	RHNS	(Sp	ecify)	
				\$	521,441	521,441				
Page	20 - K	Reside	nt Care Supplies***			40				
27.			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 - N	1ainte	enance and Property	┙	10					
<i>35</i> .			Excess Movable Equipment Depreciation		14 9 23	and some are	4.34	Ž.	14	
			See Attached Schedule	\$						
36.			Depreciation on Unallowable		200	-77	2.436.00		Su.	
			Motor Vehicles	\$	***************************************				- de 1410 - 127 - 140 V. a. 67 - 140	
37.			Unallowable Property and Real							
	<u> </u>		Estate Taxes	\$						
38.			Rental of Building Space or Rooms	\$						
39.			Other - See Attached Schedule	\$						
Page	27 - I	nsura				1				
40.			Mortgage Insurance	\$						
41.			Property Insurance	\$	8,296	8,296	_			
Othe	r - Mi:	scella			Company of the Company					
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,	-		100	50			
			enhancement or promotion of the			di desiring				
			providers interest	\$				<u></u>		
48.			Interest Income on Accounts Rec	\$						
49.			Other (include personnel and other		4.0					
			costs unrelated to resident care) - See		4.17		E 12-22			
		<u>L</u>	Attached Schedule	\$						
Not 1	For Pr	ofit P	roviders Only		100					
50.			Building/Non Movable Eq. Depreciation		1 11 12	111	1.5			
		1	Unallowable Building Interest -		11	0.58				
	<u> </u>	<u></u>	See Attached Schedule	\$						
51.	Total	Amo	unt 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.

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		
	A CONTRACTOR	한 살고 보고 소개인 사는 불만 하는 것이 그 것은 사람들이 살아왔다.			
i i i i i i i i					
Total Othe	r Ancillary	Costs	\$ 178,486	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	\$ 200 m				
	3. 343				
Total Exces	s Movable	Equipment Depreciation	s -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Susales in the					
	4 (4)				
Total Othe	r Property	Adjustments	S -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	Production of				
1. 4. 5 H					
Total Othe	r Adjustme	ents	S -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unall	lowable Bu	ilding 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)	Amount 41,393 TB Linked				
Monthly Allowable amount Months in Cost Report Year Total Allowable Cost	\$ 	300 12 3,600			
Disallowed Cable TV	\$	37,793			

F. Statement of Revenue

F. Statement of Rev					·	
Name of Facility License No.		Report for Y	ear Ended		Page	of
Advanced Nursing & Rehabilitation Cents 2378		9/30/2016			30	37
Item		Total	CCNH	RHNS	(Spe	ecify)
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)		ļ	
2. a. Medicaid (All other states)	\$				<u> </u>	
b. Other States Room and Board Contractual Allowance **	\$				ļ	
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						
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		1	
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			-
III. Total Resident Revenue (Section I. thru Section II.)	\$	18,251,323	18,251,323			
IV. Other Revenue*		,				
Meals sold to guests, employees & others	\$					
Rental of rooms to non-residents	<u> </u>		ļ		1	
3. Telephone	- \$		 	 	1	
Rental of Television and Cable Services	- \$		<u> </u>	† 	1	
5. Interest Income (Specify)	\$		837	†	1	
6. Private Duty Nurses' Fees	<u> </u>		1 327	 	†	
7. Barber, Coffee, Beauty and Gift shops	<u>\$</u>			<u> </u>	 	-
8. Other (Specify)	<u>-</u> \$		217,996	 	†	
V. Total Other Revenue (1 thru 8)	\$		218,833	 		
		<u> </u>			+	
VI. Total All Revenue (III +V)	\$	18,470,156	18,470,156	<u> </u>	<u> </u>	

^{*} 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 S	21,276		
30 II 6a	X-Ray MCR A \$	11,895		
	[2] [4] [1] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4			
				- 1 to
Total Othe	er 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 Othe	er 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)
				18 g. 18 g <u>.</u> 18
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		
en in de				
Total Oth	er Revenue	\$ 217,996	\$ -	\$ -

G. Balance Sheet

Name	of	Facility	License No.	Report for Year En	ded	Page	of
Advar	nce	d Nursing & Rehabilitation C	e 2378	9/30/2016		31	37
			Account			Aı	mount
Assets	s						
Α. (Cui	rrent Assets					
	1.	Cash (on hand and in banks))		\$		178,164
	2.	Resident Accounts Receivab	`		\$		3,164,956
,	3.	Other Accounts Receivable (Excluding Owners of	or Related Parties)	\$		
4	4	Inventories			\$		36,386
;	5.	Prepaid Expenses			\$		291,466
		a. Prepaid Insurance		27,650			
		b. Prepaid Expenses		263,816			
		c					100
		d.		 		1.1	
	6.	Interest Receivable	·		\$		
	7.	Medicare Final Settlement R	eceivable		\$		
;	8.	Other Current Assets (itemize	e)	5 0.040	\$		59,848
		Deposits		59,848			
						9	
		tal Current Assets (Lines A1	thru 8)		\$		3,730,820
		ked Assets					
		Land			\$		
	2.	Land Improvements	*Historical Cost		\$		
			Accum. Depreciat	ion N			
	3.	Buildings	*Historical Cost		\$		
			Accum. Depreciat	·			
٠	4.	Leasehold Improvements	*Historical Cost	2,103,158	\$		1,586,918
			Accum. Depreciat	ion 516,240 N			
	5.	Non-Movable Equipment	*Historical Cost		\$		
			Accum. Depreciat		et		
,	6.	Movable Equipment	*Historical Cost	543,069	\$		339,118
			Accum. Depreciat	ion 203,951 N			
	7.	Motor Vehicles	*Historical Cost		\$		
			Accum. Depreciat	ion N	et		·
	8.	Minor Equipment-Not Depre	eciable		\$		
	9.	Other Fixed Assets (itemize))		\$		87,106
	- •	C/R vs F/S NBV		87,106			,
		THE THE RESERVE T					
B-10.		Total Fixed Assets (Lines B	1 thru 9)		\$		2,013,142

^{*} Historical Costs must agree with Historical Cost reported in Schedules on (Carry Total forward to next page) Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

Nam	e of	Facility	License No.	Report for Year Ended	Page	of
Adva	ance	d Nursing & Rehabilitation C	e 2378	9/30/2016	32	37
			Account			Amount
				Total Brought Forward:	\$	5,743,962
C.	Lea	asehold or like property record	ded for Equity Purpose	s.		
	1.	Land			\$	
	2.	Land Improvements	*Historical Cost			
			Accum. Depreciation	n Net	\$	
	3.	Buildings	*Historical Cost			
			Accum. Depreciation	n Net	\$	
	4.	Non-Movable Equipment	*Historical Cost			
			Accum. Depreciation	n Net	\$	
	5.	Movable Equipment	*Historical Cost		ł	
			Accum. Depreciation	n Net	\$	
	6.	Motor Vehicles	*Historical Cost			
			Accum. Depreciation	n Net	\$	
	7.	Minor Equipment-Not Depre	eciable		\$	
C-8	To	tal Leasehold or Like Proper	ties (C1 thru 7)		\$	
D.	Inv	vestment and Other Assets				
	1.	Deferred Deposits			\$	
	2.	Escrow Deposits			\$	<u> </u>
	3.	Organization Expense	*Historical Cost			
			Accum. Depreciation	n Net	\$	
		Goodwill (Purchased Only)			\$	
	5.	Investments Related to Resid	lent Care (temize)		\$	
					3	
	6.	Loans to Owners or Related	Parties (itemize)		\$	
		Name and Address	Amount	Loan Date		
					140	
					4.	
	7.	Other Assets (itemize)			\$	
1						
			·		- E	
						2.00
D-8.		otal Investments and Other As			\$	
D-9.	To	otal All Assets (Lines A9 + B1	(0 + 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)

Account	Name of Fac	•		License No.	Report for Year E	nded	Page	of
A. Current Liabilities 1. Trade Accounts Payable \$ 1,854,42	Advanced N	ursin	g & Rehabilitation Center of	2378	9/30/2016		33	37
A. Current Liabilities 1. Trade Accounts Payable 2. Notes Payable (itemize)			A	ccount	·		Am	ount
1. Trade Accounts Payable 1,854,42	Liabilities							
2. Notes Payable (itemize) S 2,935,64 Due To/From Salem Village 1,421,375 Due To/From Advanced Properties 930,690 See attached 583,583 3. Loans Payable for Equipment (Current portion) (itemize) S Name of Lender Purpose Amount Date Due Amount Date Due	A.	Cu						
Due To/From Salem Village					· · · · · · · · · · · · · · · · · · ·			1,854,421
Due To/From Advanced Properties 930,690		2.	• , ,			\$		2,935,648
See attached 583,583 3. Loans Payable for Equipment *Current portion*) (itemize*) S								
3. Loans Payable for Equipment Current portion) (itemize) Name of Lender Purpose Amount Date Due 4. Accrued Payroll (Exclusive of Owners and/or Stockholders only) 5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Resident Trust-Petty Cash/Checking Resident Trust-Petty Cash/Checking Resident Trust-Petty Cash/Checking Resident Refunds / Trust Reserve (9.819) Accrued HAS fee 166.429				operties	· · · · · · · · · · · · · · · · · · ·			e de la companya de l
Name of Lender Purpose Amount Date Due			See attached		583,583			13.
Name of Lender Purpose Amount Date Due								
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only) 5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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		3.				·		
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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			Name of Lender	Purpose	Amount	Date Due		
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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								
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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								
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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								4.5
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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								
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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	1							100
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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							7.	
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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								
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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								1.12
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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								14.5
5. Accrued Payroll (Owners and/or Stockholders only) 6. Accrued Payroll Taxes Payable 7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 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							Š.	
6. Accrued Payroll Taxes Payable \$ 12,48 7. Medicare Final Settlement Payable \$ \$ 8. Medicare Current Financing Payable \$ \$ 9. Mortgage Payable (Current Portion) \$ \$ 10. Interest Payable (Exclusive of Owner and/or Related Parties) \$ \$ 11. Accrued Income Taxes* \$ \$ 12. Other Current Liabilities (itemize) \$ \$ 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		4.	Accrued Payroll (Exclusive	of Owners and/or	Stockholders only)	\$		430,291
7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 16. Accrued Real Estate & Bed Taxes 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		5.	Accrued Payroll (Owners an	\$				
7. Medicare Final Settlement Payable 8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Accrued Real Estate & Bed Taxes 16. Accrued Real Estate & Bed Taxes 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		6.	Accrued Payroll Taxes Paya	able		\$		12,484
8. Medicare Current Financing Payable 9. Mortgage Payable (Current Portion) \$ 10. Interest Payable (Exclusive of Owner and/or Related Parties) \$ 11. Accrued Income Taxes* \$ 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Resident Trust-Petty Cash/Checking (75,362) Income Tax - Federal Resident Refunds / Trust Reserve (9,819) Accrued Rent 409,800 Accrued Management Fees 295,000 Accrued HAS fee 166,429		7.	Medicare Final Settlement I	Payable		\$		
9. Mortgage Payable (Current Portion) 10. Interest Payable (Exclusive of Owner and/or Related Parties) 11. Accrued Income Taxes* 12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Resident Trust-Petty Cash/Checking (75,362) Income Tax - Federal Resident Refunds / Trust Reserve (9,819) Accrued Rent Accrued Management Fees 295,000 Accrued HAS fee S		8.				\$		
10. Interest Payable (Exclusive of Owner and/or Related Parties) \$		9.				\$		
11. Accrued Income Taxes* \$					Related Parties)	\$		
12. Other Current Liabilities (itemize) Accrued Real Estate & Bed Taxes Resident Trust-Petty Cash/Checking Resident Refunds / Trust Reserve Accrued Management Fees 1,224,05 \$ 1,224,05 \$ 1,224,05 \$ 1,224,05 \$ 2,473) Accrued Rent 409,800 Accrued Management Fees 295,000 Accrued HAS fee 166,429								
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			, 	emize)				1,224,054
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		1 4	,	ŕ	5.250 Resident Trust Liability			-,,
Resident Refunds / Trust Reserve (9,819) Accrued Rent 409,800 Accrued Management Fees 295,000 Accrued HAS fee 166,429					· · · · · · · · · · · · · · · · · · ·			
Accrued Management Fees 295,000 Accrued HAS fee 166,429								2 7
								
1 Mail 2 Could Suffer Communes (1700/2017) 174 175 175 175 175 175 175 175 175 175 175	A-13	To	· · · · · · · · · · · · · · · · · · ·		,,ooo neeraca imb icc	\$		6,456,898

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	of	
Advanced Nursing & Rehabilitation Center		9/30/2016		34	mount 37	
	Account					
		Total Brou	ght Forward:		6,456,898	
Liabilities (cont'd)						
B. Long-Term Liabilities	<i>(</i>			,		
1. Loans Payable-Equipment		T	\$ D-4- D			
Name of Lender	Purpose	Amount	Date Due			
				4.5		
				2		
		İ				
2. Mortgages Payable			\$	S		
3. Loans from Owners or Re	ated Parties (itemize)		\$	3	9,845,640	
Name and Address of Lender	Amount	Loan I	Date			
		1				
See attached	9,845,640					
				1		
				4		
					Park Territoria	
				7.1		
				A Property		
4. Other Long-Term Liabiliti	es (itemize)	<u> </u>	<u> </u>	3		
B-5. Total Long-Term Liabilities	(Lines B1 thru 4)		9	S	9,845,640	
C. Total All Liabilities (Lines A	-13 + B-5)		\$	5	16,302,538	

Total

G. Balance Sheet (cont'd)

lame of Facility			License No.	Report for	Year Ended	Page	of
dvanced Nursing &	Rehabilitation Center of New Ha	aven, LLC	2378	9/.	30/2016	34a	37
Notes Pay	yable	_					
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 fro	om Owners or Related Parties						
230-030	Due To/From Northview Village	(2,860,542.11)		34	В3		
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		

(9,845,640.48)

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

	· · · · · · · · · · · · · · · · · · ·	eport for Ye 30/2016	ear Ended	Page 35	of 37
Adv	anced Nursing & Rehabilitation Ce 2378 9/3 Account	30/2016			Amount
A.	Reserves		······································	 	
	Reserve for value of leased land			\$	
	Reserve for depreciation value of leased buildings and to be amortized	d appurtena	nces	\$	
	3. Reserve for depreciation value of leased personal pro	perty (Equi	(ty)	\$	
	4. Reserve for leasehold real properties on which fair re-	ntal value i	s 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 10/1/2015	thru	9/30/2016	\$	(843,524)
	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				nount
A. Balance at End of Prior Period	as shown on Report of	09/30/2015	\$		(9,699,917)
B. Total Revenue (From Statemen			<u> </u>		18,470,156
C. Total Expenditures (From State	ement of Expenditures I	Page 27)	<u> </u>		19,313,680
D. Net Income or Deficit			\$		(843,524)
E. Balance			9	3	(10,543,441)
F. Additions 1. Additional Capital Contribution Total Expenses per Pag C/R vs F/S Depreciation Total Expenses per TB 2. Other (itemize)	ge 27 19,447,040 n (133,360)				
Prior Period Adjustmer	nt	(15,135)			
F-3. Total Additions			9	<u> </u>	(15,135)
G. Deductions				_	
Drawings of Owners/Opera			<u> </u>	S	
Name and Address (No., C		Title	Amount		
2. Other Withdrawings (Speci	fy)			§	
Purpose		Amo	ount		
3. Total Deductions				5	
H. Balance at End of Period	09/30/	16		\$	(10,558,576)

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page of				
Advanced Nursing & Rehabilitation Center	er 2378	9/30/2016	37 37				
	Check appropriate category						
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	☐ (Specify)					
	Preparer/Reviewer Certifica	tion					
have read the most recent Federal a personnel as to the possible inclusi regulations. All non-reimbursable removed in the State rate computat are properly reported as such in thi	I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. 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.						
Signature of Preparer Title PRINCIPAC 2/6/17							
Printed Name of Preparer Matthew S. Bayolack							
Addres Address Phone Numbe							
555 Long Wharf Drive, New Haven, CT 06511 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



Reported as

Page 54

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 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: ___ 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: No Yes 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:**

Explanation:	5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?
Yes No	6. During cost year 2016, did you report all certified bed changes on Page 9? Do the
Explanation:	bed change dates agree to the license issued by the Department of Health?
Yes No Explanation:	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? N/A
Yes No	8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No / Explanation:	9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?
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:	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No Explanation:	13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?
Yes No Explanation:	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?
Yes No ✓ Explanation:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No ✓ Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:	17. Have all contractual allowances been properly reported on Page 30?
Yes No J Explanation:	18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.
Yes No	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes No J Explanation:	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i>
Yes No Explanation:	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?
Yes No Explanation:	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

		77.5	
Client Engagement	Advanced Nursing and Rehabilitation of New Haven Medicaid - Advanced Nursing & Rehabilitation of New Haven 201	6 Cost Report	410
Period Ending. Trial Balance.	9/30/2016 A.01 - TB-CCNH		
Account	Description	UNADJ JE Ref # AJE	FINAL
		9/30/2016	9/30/2016
100-020	Cash - Operating (3001)	(33,054.05)	(33,054.05)
100-030	Cash - Payroll (6650)	113,708.44 734.80	113,708.44 734.80
100-040 100-050	Cash - Payroll (4499) Cash - Operating (3011)	95,039.59	95,039.59
100-030	Deposit Clearing Account	4,513.89	4,513.89
100-110	Unclaimed Property	(2,778.60)	(2,778.60)
110-010	A/R Private	167,459.97 351,258.33	167,459.97 351,258.33
110-020 110-030	A/R Medicare A 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 14,921.89	6,616.59 14,921.89
110-070 112-000	A/R Co-Insurance 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 20,592,00	2,354.00 20,592.00
120-040 120-050	Inventory Nursing 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 19,916.23	2,068,104.02 19,916.23
140-040 140-050	Sprinkler System 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 (364,018.32)	10,861.93 (364,018.32)
150-030 150-040	A/D Leasehold Improvements 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) 59,848.00	(3,302.93) 59,848.00
170-010 210-010	Deposits 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 (1,421,375.07)
230-020 230-030	Due To/From Salem Village Due To/From Northview Village	(1.421,375.07) (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) (930,690.40)	(2,325,043.13) (930,690.40)
230-080 230-090	Due To/From Advanced Properties Due To/From The Cedars	(1,336,165,95)	(1,336,165,95)
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 (855,092.59)
230-180 252-040	Due To/From Mark Salamon Union Dues W/H	(855,092.59) (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) 10,847.5 1	(74,229.00) 10,847.51
260-060 260-080	Resident Refunds 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) (295,000 00)
271-010 271-020	Accrued Mgmt Fees Accrued Rent	(295,000.00) (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) 2,293 .13
280-010 280-020	Income Tax - Federal Income Tax - FederalIncome Tax	2,293.13 179.74	2,293.13 179.74
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) (2,007,600.74)	(19,548,890.43)
400-040 400-050	Medicare Income Insurance Income	(2,007,600.74) (7,777.77)	(2,007,600.74) (7,777.77)
400-050	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 JE Ref # AJE	FINAL
		9/30/2016	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) (282,927.96)
405-010	Medicaid Rate Adjustment	(282.927.96) 5,230,493.29	5,230,493.29
410-020 410-040	Medicard Contractual 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 52,891.87
420-021	Pharmacy MCR B Cont	52,891.87 (4,644.04)	(4.644.04)
420-050 420-051	Pharmacy MCD 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	(125.597.96) (55,759.39)	(125,597.95) (55,759.39)
450-050 450-120	Physical Therapy MCD PR YR Physical Therapy MCR B	(35,748.59)	(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) (179,690.60)
460-020	Occupational Therapy MCR B	(179,690.60) (40,514.60)	(40,514.60)
460-050 460-120	Occupational Therapy MCD 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	(1,117.15)	(1,117.15)
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) (19,576,33)
470-050	Speech Therapy MCD	(19.576 33) (203 66)	(203 66)
470-120 470-150	PR YR Speech Therapy MCR B 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) (837.18)
499-030	Interest Income	(837.18) (513.25)	(513.25)
499-050 499-070	Medical Records	(17,940.00)	(17,940.00)
500-010	Rental Income 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	491.39 500.00	491.39 500.00
500-080	Admissions Salaries Other	131,793.41	131,793.41
501-010 501-020	C/S Salaries C/S Salaries Ovt	375.92	375.92
501-020	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 4,856.72
501-080	C/S Salaries Other	4,856.72 115,917.15	4,856.72 115,917.15
502-010 502-030	DON Salaries	4,306.10	4,306.10
502-030 502-040	DON Salaries Vac DON Salaries Hol	2,000.00	2,000.00
502-040	DON Salaries Sick	(2.00)	(2 00)
502-080	DON Salareis 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 1;378.56
503-050	ADON Salaries Sick	1,378.56 524,896.68	524,896.68
504-010	RN Salaries	327,000.00	52 ,,555.00

			Description UNADJ JE Ref # AJE	FINAL
Section	Account			
Section Sect	504.000	DN Colores Out		
Section Sect			-,	· ·
Section 19.5 Salarian				
Sept.		RN Salaries Sick	3,788.77	·
504-300 RN Agency 52,465-04 52,465-04 506-107 1914 Salarines (Vr. 1964-120 1914			· · · · · · · · · · · · · · · · · · ·	
506-020 LPN Salamine 1,596.432.08 354.479.65 35				
595.020 LPN Salmers Ort				
590.030 LPN Salaries Vuc				
596.505 IN Statimer Store 58.408 49				
506.000 LN Sauren Personal 7.547.26	506-040	LPN Salaries Hol	·	
1507-080 LIN Salarian Other				
15.78-0.00 LPN Agency 16.78-0.00 16.78-0.00 16.78-0.00 16.78-0.00 16.78-0.00 16.78-0.00 16.78-0.00 16.78-0.00 16.78-0.00 16.78-0.00 16.78-0.00 16.78-0.00 17.98-2.00 17.				
508-000 CNA Salaries 2.980,023.99 2.985,023				
508-020 CNA Salaries Ova				
508.000 CNA Salarises Vac 173.927.55 173.927.55 508.040 CNA Salarises Flot 121.681.42 121.661.42 508.050 CNA Salarises Sick 133.340.35 138.340.35 508.060 CNA Salarises Personal 10,799.92 10,709.82 508.060 CNA Salarises Chier 32,238.51 36,238.51 508.000 CNA Salarises Chier 32,239.21 36,728.42 511.010 MR Salarises Chier 36,822.22 36,728.42 511.040 MR Salarises Vac 1,000.00 1,000.00 511.050 MR Salarises Sick 872.13 872.13 511.060 MR Salarises Sick 872.13 872.13 511.060 MR Salarises Other 30.00 30.00 511.060 MR Salarises Sick 872.13 872.13 511.060 MR Salarises Sick 872.13 872.13 511.060 MR Salarises Other 30.00 30.00 511.060 MR Salarises Personal 282.00 220.00 511.060 MR Cornustlant				219,423.54
DNA Salariers Sick 138.340 35 138.340		CNA Salaries Vac	173,927.55	
CNA Salaries Personal 10.798 82 10.768 82 10.768 82 508.000 CNA Salaries Other 36.239 51		CNA Salaries Hol		
S08-900 CNA Salaries Other 35.239 51.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35.239 51 35				
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511-000 MR Salarise Vac 1,020,80 1,102,00 1,104,00 1,104,00 511-060 MR Salarise Hol 1,104,00 1,104,00 511-060 MR Salarise Sick 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,13 872,00 304,00 304,00 304,00 304,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 300,00 100,00				372.90
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STI-080 MR Salaries Personal 282.00 282.00 304.00			·	•
Standard				
511-400				
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ST2-255			1,832.32	
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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 Other 3,050.66 3,050.66 517-300 Laundry Supplies 14,841.52 14,841.52			19,093.22	19,093.22
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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				
517-010 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				
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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	517-020	Laundry Salaries Ovt		
577-050 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		•		
517-060 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		•		
517-080 Laundry Salaries Other 3,050.66 3,050.66 517-300 Laundry Supplies 14,841.52 14,841.52			`	
517-300 Laundry Supplies 14,841.52 14,841.52				
517-600 Laundry Equip Repairs 244.61 244.61		•	14,841.52	
	517-600	Laundry Equip Repairs	244.61	244.61

Account	Description	UNADJ JE Ref #	AJE FINAL
		9/30/2016	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 31,643.83	50,408.16 31,642.83
518-040	Dietary Salaries Hol	31,642.83 36,490.67	36,490.67
518-050 518-060	Dietary Salaries Sick Dietary Salaries Personal	2,220.45	2,220.45
518-080	Dietary Salaries Personal 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	3,391.13 153,571.76
520-010	Maintenance Salaries	153,571.76 3,856.51	3,856.51
520-020	Maintenance Salaries Ovt Maintenance Salaries Vac	9,897.01	9,897.01
520-030 520-040	Maintenance Salaries Vac	6,837.21	6,837.21
520-050	Maintenance Salaries Sick	5,087.34	5,087.34
520-060	Maintenance Salaries Oct. 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 6,898.91
520-460	Generator - Maintenance	6,898.91 9,239.23	9,239.23
520-480 520-490	Repairs & Maintenance - Other	116.33	116.33
520-490 520-500	Decorating 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 1,499.56	1,059.27 1,499.56
521-300	Security Supplies	176,314.67	176,314.67
522-010 522-020	PT Salaries 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 Salareis 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 3,380.79	6,617.33 3,380.79
523-040	OT Salaries Hol	1,479.29	1,479.29
523-050 523-060	OT Salaries Sick OT Salaries Personal	794.24	794.2
523-080	OT Salaries Personal OT Salaries Other	528.47	528.4
524-010	ST Salaries	92,089.54	92,089.5
525-010	DOR Salaries	107,374.01	107,374.0
525-030	DOR Salaries Vac	6,646.74	6,646.7
525-040	DOR Salaries Hol	3,172.40	3,172.4
525-050	DOR Salaries Sick	2,181.03	2,181.0
525-060	DOR Salaries Personal	453.20	453.2
525-080	DOR Salaries Other	453.20	453.2
600-010	Medical & Nursing Supplies	244,760.31	244,760.3
600-011	Twin Med Sales Tax	5,072.56	5,072.5 77.484.5
600-012	Twin Med Discounts	(7.484.56)	(7,484 5) 19.6
600-013	Twin Med Freight	19.60 197.13	197.1
600-014 600-020	Medline Sales Tax Bulk Oxygen	12,513.69	12,513.6
600-020	Oxygen Supplies	10,269.72	10,269.7
600-022	Oxygen Equipment Rentals	32,347.20	32,347.2
600-030	Wound Vac Supplies	1,023.24	1,023.2
	••	•	

Account	D	escription UNADJ	JE Ref # AJE	FINAL
		9/30/2016		9/30/2016
600-031	Wound Vac Rental	11,941.06		11,941.06
600-050	M/S Equipment Minor	17,690.46 1.348.67		17,690.46 1,348.67
600-060 600-061	M/S Equipment Rental 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 11,276.52
600-110	Resident Medical Exp	11,276.52 12,085.76		12,085.76
600-120 600-130	Nursing Consultant 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 1,425.31
610-030	Pharmacy OTC Pharmacy Consultant	1,425.31 16,505.75		16,505.75
610-040 620-020	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 70,536.05
650-050	Employee Training	70,536.05 98,777.95		98.777.95
650-060 650-070	Employee Medical Insurance 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		142,286.02
700-030	Admin Salaries Vac	15,023.65		15,023.65 2,788.45
700-040 700-050	Admin Salaries Hol Admin Salaries Sick	2,788.45 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 7,429.74
720-040	Office Salaries Hol	7,429.74 79 37		7,429.74
720-050 720-060	Office Salaries Sick Office Salaries Personal	73 57 1,117.49		1,117.49
720-000	Office Salaries Bonus	897.59		897.59
720-080	Office Salaries Other	1,768.19	ı	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 11,917.72		2,113.49 11,917.72
800-060 800-070	Auto Leases 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	i	41,392.76
800-120	Cell Phones	339.06		339.06
800-130	Classified Advertising	8,843.81		8,843.81 7.30
800-140	Collection Fees/ Cc Fees	7.30 10.016.04		10,016.04
800-150 800-170	Computer Maintenance Copier Lease	10,016.04 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		7,860.58
800-230	Entertainment - Meals	3,718.45		3,718.45
800-250	Equip Leases - Admin	1,012.00 12,282.27		1,012.00 12,282.27
800-320	Insurance-Property Insurance - Umbrella	14,027.21		14,027.21
800-325 800-330	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 20,946.76
800-440	Late Fees	20,946.76 53,256.88		20,946.76 53,256.88
800-450 800-460	Legal Fees 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	1)	(14,337,31)

Account	Description	UNADJ JE	Ref# AJE	FINAL
		9/30/2016		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
	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
	Net (income) Loss	043,324.30	0.00	0.10,02.100

Client:

Advanced Nursing and Rehabilitation of New Haven Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report

Engagement: Period Ending: Trial Balance:

9/30/2016

A.01 - TB-CCNH A.03 - TB Grouping Report

Workpaper:	A.03 - TB Grouping Report		
Account	Description	FINAL	1st PP-FINAL
		9/30/2016	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	5,364.3
700-040	Admin Salaries Hol	2,788.45	3,534.1
700-050	Admin Salaries Sick	4,600.68	8,655.0
700-060	Admin Salaries Personal	0.00	328.8
700-080	Admin Salaries Other	0.00	504.8
Subtotal [2] Adm		164,698.80	134,942.4
Subgroup : [3]	Assistant Administrator		
Marcum 106	Asst. Administrator Salaries	12,545.00	0.0
	stant Administrator	12,545.00	0.0
Subgroup : [4]	Other Administrative Salaries		
500-010	Admissions Salaries	106,836.28	88,145.7
500-020	Admissions Salaries Ovt	191.64	595.4
500-030	Admissions Salaries Vac	7,360.50	7,830.5
500-040	Admissions Salaries Hol	2,500.01	1,953.3
500-050	Admissions Salaries Sick	4,749.11	1,576.4
500-060	Admissions Salaries Personal	491.39	576.6
500-080	Admissions Salaries Other	500.00	905.9
501-010	C/S Salaries	131,793.41	161,543.6
501-020	C/S Salaries Ovt	375.92	303.7
501-030	C/S Salaries Vac	2,139.36	6,308.1
501-040	C/S Salaries Hol	1,566.88	2,502.0
501-050	C/S Salaries Sick	(297.99)	8,615.5
501-060	C/S Salaries Personal	`319.37 [′]	570.2
501-070	C/S Salaries Bonus	1,236.87	0.0
501-080	C/S Salaries Other	4,856.72	1,289.5
720-010	Office Salaries	284,158.00	369,420.7
720-020	Office Salaries Ovt	842.35	2,258.8
720-030	Office Salaries Vac	6,417.76	21,223.7
720-040	Office Salaries Hol	7,429.74	12,274.7
720-050	Office Salaries Sick	79.37	17,317.5
720-060	Office Salaries Personal	1,117.49	2,484.5
720-070	Office Salaries Bonus	897.59	0.0
720-080	Office Salaries Other	1,768.19	2,612.9
	er Administrative Salaries	567,329.96	710,310.2
Subgroup : [5C]	Dietary Workers		
518-010	Dietary Salaries	667,570.26	889,143.0
518-020	Dietary Salaries Ovt	41,511.83	68,256.8
518-030	Dietary Salaries Vac	50,408.16	54,702.5
518-040	Dietary Salaries Hol	31,642.83	36,509.8
518-050	Dietary Salaries Sick	36,490.67	29,215.5
518-060	Dietary Salaries Personal	2,220.45	3,516.6
518-080	Dietary Salaries Other	12,424.30	15,761.9
Subtotal [5C] Die	etary Workers	842,268.50	1,097,106.3
Subgroup : [6B]	Other Housekeeping Workers		
516-010	Hskpg Salaries	411,683.61	482,618.9
516-020	Hskpg Salaries Ovt	10,253.28	15,300.0
516-030	Hskpg Salaries Vac	27,092.47	22,448.2
516-040	Hskpg Salaries Hol	19,093.22	19,918.3
516-050	Hskpg Salaries Sick	20,205.53	19,157.8

Engagement: Period Ending:

Advanced Nursing and Rehabilitation of New Haven Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report

Trial Balance:

9/30/2016

Workpaper:

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] Oth	er 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] Oth	er 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] Oth	er 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] Pro	tective 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 Salareis 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 Subtotal [124] Di	ADON Salaries Other irector of Nurses/Assistant Director	0.00 214,512.83	344.64 216,628.47
Subgroup : [12B 504-010	1 <mark>, RNs - Direct Care</mark> RN Salaries	524,896.68	490,218.17
		2,629.23	5,092.78
504-020 504-030	RN Salaries Ovt	2,029.23 14,446.27	29,207.64
	RN Salaries Vac	9,628.36	11,809.20
504-040	RN Salaries Hol	3,788.77	23,085.16
504-050	RN Salaries Sick	3,700.77	23,000.10

Advanced Nursing and Rehabilitation of New Haven Client:

Engagement: Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report

Period Ending: 9/30/2016 Trial Balance:

A.01 - TB-CCNH A.03 - TB Grouping Report Workpaper:

Workpaper:	A.03 - TB Grouping Report		
Account	Description	FINAL	1st PP-FINAL
		9/30/2016	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 : [12	B2ˈRNs - 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
Subaroup : [12:	C1' 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
506-030 506-0 4 0	LPN Salaries Hol	82,012.75	78,541.43
506-0 4 0 506-050	LPN Salaries Sick	86,426.49	63,236.13
506-050	LPN Salaries Personal	7,547.36	9,141.04
506-080	LPN Salareis Other	12,574.20	25,185.15
	LPNs - Direct Care	2,211,948.87	2,214,661.63
Cubarous : [12	D] Aides and Attendants		
	•	2,363,023.99	2,616,704.11
508-010	CNA Salaries	2,363,023.99	242,843.36
508-020	CNA Salaries Ovt	173,927.55	160,624.47
508-030	CNA Salaries Vac	·	
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 Subtotal [12D]	CNA Salaries Other Aides and Attendants	36,239.51 3,063,386.18	45,457.59 3,302,720.76
	E] Physical Therapists	176 214 67	133,596.98
522-010	PT Salaries	176,314.67	5,171.86
522-020	PT Salaries Ovt	5,102.25 6,220.48	*
522-030	PT Salaries Vac	6,230.48	4,160.69
522-040	PT Salaries Hol	2,459.84	2,758.46 3,168.08
522-050	PT Salaries Sick PT Salaries Personal	4,634.07 142.48	438.98
522-060	PT Salaries Personal PT Salareis Other	747.20	1,691.74
522-080 Subtotal [12E]	Physical Therapists	195,630.99	150,986.79
• •	·		
E04 040	F] Speech Therapists	00 000 54	44 004 00
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
•	G] Occupational Therapists	000 000 70	447 440 00
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 Salareis Other	528.47	482.97
Subtotal [12G]	Occupational Therapists	214,889.19	166,084.92

Engagement: Period Ending:

Advanced Nursing and Rehabilitation of New Haven Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report 9/30/2016

Trial Balance:

Workpaper:

Workpaper:	A.03 - TB Grouping Report		
Account	Description	FINAL	1st PP-FINAL
		9/30/2016	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
	ecreation Workers	121,407.78	152,605.27
	1. Caratal Manhamatora - Managamant		
би одгоир : [12м] 513-010	Social Workers/Case Management Soc Svc Salaries	111,100.93	133,699.67
	Soc Svc Salaries Soc Svc Salaries Ovt	0.00	196.62
513-020		6,232.01	7,788.40
513-030	Soc Svc Salaries Vac	•	•
513-040	Soc Svc Salaries Hol	2,632.72 1,329.46	4,339.28 8 538 48
13-050	Soc Svc Salaries Sick	1,329.46	8,538.48
313-060	Soc Svc Salaries Personal	448.05 716.88	862.23
13-080	Soc Svc Salaries Other	716.88	1,362.48
Subtotal [12M] S	ocial Workers/Case Management	122,460.05	156,787.16
Subgroup : [12N]	Marketing		
110-010	Marketing Salaries	1,870.71	0.00
Subtotal [12N] M	arketing	1,870.71	0.00
Subgroup : [120]) 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
525-040 525-050	DOR Salaries Sick	2,181.03	3,218.94
	DOR Salaries Sick DOR Salaries Personal	453.20	836.16
525-060		453.20	453.20
525-080	DOR Salaries Other	161,018.83	161,719.82
Subtotal [120] O Fotal [10-A] Sala		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] Phai	rmacist	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] Me		69,750.00	75,000.00
Subaroun · [14A	1] RN's - Direct Care		
504-300	RN Agency	52,495.04	0.00
	- •		

Advanced Nursing and Rehabilitation of New Haven
Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report
9/30/2016

Engagement:
Period Ending:
Trial Balance:
Workpaper:

Workpaper:	A.03 - TB Grouping Report		
Account	Description	FINAL	1st PP-FINAL
		9/30/2016	9/30/2015
Subtotal [11A1]	RN's - Direct Care	52,495.04	0.00
Oh	A 2) Table A desiminate of the		
• • •	A2] RN's - Administrative	12,085.76	240.00
600-120 Subtatal (44.82)	Nursing Consultant	12,085.76	240.00
Subtotal [11A2]	RN's - Administrative	12,003.76	240.00
Subgroup : [11	B2 LPN's - Administrative		
506-300	LPN Agency	18,784.00	0.00
Subtotal [11B2]] LPN's - Administrative	18,784.00	0.00
Subgroup : [11	C) Aides		
508-300	CNA Agency	7,328.26	0.00
Subtotal [11C]	<u> </u>	7,328.26	0.00
Subgroup : [12 511-400] Other MR Consultant	300.00	0.00
511- 4 00 512-300	MDS Consultant Services	9,000.00	0.00
		0.00	2,953.35
520-900	Inspections Religious Services	11,255.00	28,921.69
800-610 Subsect [42] O	Religious Services	20,555.00	31,875.04
Subtotal [12] O			
Total [13-B] Pro	ofessional Fees	205,617.73	118,741.54
Group : [15]	Expenditures Other than Salaries		
Subgroup : [1A	1] 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 : [14	(2) Disability Insurance		
800-350	Insurance - Other (Surety)	2,249.96	1,874.97
	Disability Insurance	2,249.96	1,874.97
	A CONTRACTOR OF THE CONTRACTOR		
	A4] Social Security (FICA)	(14 227 21)	(39,040.60
800-540	Payroll Tax	(14,337.31)	• .
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 : [14	A5] 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
	Health Insurance	1,618,259.60	1,772,660.15
Subaraua i Idi	371 Panaiana		
Subgroup : [14 650-070	Employer 401K Match/Pension	536,956.34	570,254.15
Subtotal [1A7]	• •	536,956.34	570,254.15
O., bana 74 (ACI Haifarm Allowana		
	A8] Uniform Allowance	194.05	0.00
650-030	Employee Uniforms		0.00
Subtotal [1A8]	Uniform Allowance	194.05	0.00
Subgroup : [1/	A9] Other Employee Benefits		
Subgroup : [1/ 650-040	A9) Other Employee Benefits Employee Background Checks	6,099.79	16,647.43 71,782.33

Engagement: Period Ending:

Advanced Nursing and Rehabilitation of New Haven
Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report
9/30/2016

Trial Balance:

Workpaper:

Workpaper:	A.03 - TB Grouping Report		
Account	Description	FINAL	1st PP-FINAL
		9/30/2016	9/30/2015
Subtotal [1A9] Ot	her Employee Benefits	76,635.84	88,429.76
S.,,b.,,,,,,,,,, 1461	Red Debte		
Subgroup : [1C] 300-070	Bad Debts	(512.61)	31,581.29
Subtotal [1C] Bac		(512.61)	31,581.29
	Accounting and Auditing	38,616.23	72,443.23
800-010 Subtotal [1D] Acc	Accounting/Audit Fees	38,616.23	72,443.23
20010101 [10] 1101	,		
Subgroup : [1E]		50.050.00	25 474 00
800-450 Subtatal [45] Loc	Legal Fees	53,256.88 53,256.88	35,474.00 35,474.00
Subtotal [1E] Leg	jai	33,200.00	00,474.00
Subgroup : [1G]	Office Supplies		
800-500	Office Supplies	29,544.30	28,589.44
Subtotal [1G] Off	ice Supplies	29,544.30	28,589.44
Subaroup : [1H1]	Telephone and Telegraph		
800-680	Telephone	22,704.57	24,973.43
Subtotal [1H1] Te	elephone and Telegraph	22,704.57	24,973.43
Subaroup : [1H2]	Cellular Phones and Beepers		
800-120	Cell Phones	339.06	0.00
	ellular Phones and Beepers	339.06	0.00
	L Others		
Subgroup : [1K2] 800-671	Sales Tax	6,398.31	0.00
Subtotal [1K2] Of		6,398.31	0.00
• •			
• • •	Resident Day User Fee	1 140 522 20	1,176,541.50
480-000	Nursing User Fee esident Day User Fee	1,140,533.28 1,140,533.28	1,176,541.50
	ditures Other than Salaries	5,498,978.82	5,928,672.49
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General		
Subgroup : [1]	Resident Travel and Entertainment Entertainment - Meals	3,718.45	541.77
800-230 Subtotal [1] Resi	dent Travel and Entertainment	3,718.45	541.77
oubtotal [1] itso.			
Subgroup : [2]	Holiday Parties for Staff	0.550.50	2 220 44
650-085	Holiday Expense - Employee	8,553.52 8,553.52	2,320.14 2,320.14
Subtotal [2] Holic	day Parties for Staff	0,333.32	2,020.14
Subgroup : [4]	Employee Travel		
800-710	Travel Expense - Other	13,993.68	27,567.01
800-720 Subtotal [4] Emp	Travel Expense (Mr. Suissa)	13,993.68	1,449.97 29,016.98
Suprotai [4] Emp	noyee traver	10,000.00	
Subgroup : [5]	Education Expense		
800-160	Conference/Seminars	0.00	(1,870.00)
Subtotal [5] Edu	cation Expense	0.00	(1,870.00)
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

Engagement:

Advanced Nursing and Rehabilitation of New Haven Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report

Period Ending: Trial Balance:

Workpaper:

Account	Description	FINAL	1st PP-FINAL
		9/30/2016	9/30/2015
Subtotal [6] Auto	mobile Expense	2,230.01	4,386.88
Subaroup : [M1]	Advertising Help Wanted		
800-130	Classified Advertising	8,843.81	9,432.17
Subtotal [M1] Ad	vertising Help Wanted	8,843.81	9,432.17
Subaroup : [M3]	Advertising Other		
710-300	Promotions Expense	4,410.75	156.18
800-020	Advertising Expenses	6,487.31	0.00
Subtotal [M3] Ad		10,898.06	156.18
Subgroup : [M7]	Postage		
800-580	Postage	4,395.98	6,686.30
Subtotal [M7] Po	~	4,395.98	6,686.30
Subaroup : [M8]	Dues and Membership Fees to Professional Associations		
800-220	Dues And Subscriptions	7,860.58	(19,763.88)
	es and Membership Fees to Professional Associations	7,860.58	(19,763.88)
Subaroup : [M8A	J Dues to Chamber of Commerce		
800000-00202	CHAMBER OF COMMERCE DUES	0.00	(1,155.00)
	ues to Chamber of Commerce	0.00	(1,155.00
Subgroup : [M9]	Subscriptions		
800000-00201	Subscriptions	3,305.00	2,505.00
Subtotal [M9] Su	•	3,305.00	2,505.00
Subgroup : [M10	1 Contributions		
800-200	Donations	1,260.00	0.00
Subtotal [M10] C		1,260.00	0.00
Subaroup : [M11	1 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
	ervices Provided by Contract	135,352.38	72,552.99
Subgroup : FM12] Administrative Management Services		
800-310	HAS Accounting Fee	0.00	13,663.32
800-470	Management Fees	0.00	45,000.00
	dministrative Management Services	0.00	58,663.32
Subgroup : [M13	1 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
			88.002.36
Subtotal [M13] C	iner	211,177.68	00,002.30

Advanced Nursing and Rehabilitation of New Haven Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report

Engagement:
Period Ending:
Trial Balance: 9/30/2016 A.01 - TB-CCNH

Trial Balance:	A.01 - TB-CCNH		
Workpaper:	A.03 - TB Grouping Report		
Account	Description	FINAL	1st PP-FINAL
		9/30/2016	9/30/2015
Group : [18]	Dietary Basis for Allocation of Costs		
Subgroup : [2A1]	Raw Food		
518-310	Raw Food	356,637.78	539,573.85
Subtotal [2A1] Ra	w Food	356,637.78	539,573.85
Cubaroun : [2A2]	Non-Food Supplies		
518-300	Dietary Supplies	46,493.27	87,685.00
600-090	Nutritional Supplements	52,487.19	36,877.52
	on-Food Supplies	98,980.46	124,562.52
0	Other		
Subgroup : [2A3]		29 704 60	881.90
518-400	Dietary Consultant	28,791.50	
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] Ot		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		
	Repair and/or purchased linens		
517-700	Linen Replacement	57.49	2,143.84
	pair and/or purchased linens	57.49	2,143.84
Subgroup : [3D] 517-300	Other Laundry Supplies	14,841.52	43,833.71
517-300 517-600		244.61	3,026.81
	Laundry Equip Repairs	15,086.13	46,860.52
Subtotal [3D] Oth	у-Basis for Allocation of Costs	15,143.62	49,004.36
Total [19] Launui	y-basis for Allocation of Costs	10,140.02	45,004.00
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] Oth		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
610-012	Pharmacy OTC	1,425.31	0.00
Subtotal [5A2] Pu		308,764.09	169,146.68
Subgroup : [5D]	Ambulance/Limousine	200 75	70.40
600-100	Resident Medical Transport	289.75	79.10
Subtotal [5D] Am	bulance/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] O		55,130.61	49,559.58
Cubanas - 7753	V Dave and related radialogical		
Subgroup : [5F] 620-040	X-Rays and related radiological X-Ray Expense	13,428.04	6,471.57
	A-Ray Expense	13,428.04	6,471.57
annioral [at] Y-u	ays and related radiological	13,420.04	0,77 1.07

Advanced Nursing and Rehabilitation of New Haven Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report

Engagement:
Period Ending:
Trial Balance:
Workpaper: 9/30/2016 A.01 - TB-CCNH A.03 - TB Grouping Report

Workpaper:	A.03 - TB Grouping Report		
Account	Description	FINAL	1st PP-FINAL
		9/30/2016	9/30/2015
Subgroup : [5H]	Laboratory		
620-020	Laboratory Expense	21,383.28	14,613.37
Subtotal [5H] Lal	poratory	21,383.28	14,613.37
Subgroup : [5l]	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
300-110	Cable Tv	41,392.76	39,574.72
Subtotal [51] Rec	reation	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
300-030	Wound Vac Supplies	1,023.24	1,728.19
600-031	Wound Vac Rental	11,941.06	4,242.71
300-050	M/S Equipment Minor	17,690.46	16,256.03
600-051	Rehab Equipment Minor	0.00	550.00
300-060	M/S Equipment Rental	1,348.67	5,009.63
300-061	Specialty Bed Rentals	7,744.41	19,749.20
500-070	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
500-140	Incontinence Supplies	39,799.98	0.00
Subtotal [5J] Oth	• •	344,836.49	504,930.74
	keeping 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- 4 10	Grounds - Maintenance	13,217.78	20,280.96
520-420	Electrical - Maintenance	626.26	825.00
520-440	Plumbing - Maintenance	13,627.90	0.00
520-450	•	7,328.76	18,871.36
			- ,
	Hvac/Boiler - Maintenance Generator - Maintenance		2.635.00
520-460	Generator - Maintenance	6,898.91	2,635.00 6.055.05
520-460 520-480	Generator - Maintenance Repairs & Maintenance - Other	6,898.91 9,239.23	6,055.05
520-460 520-480 520-490	Generator - Maintenance Repairs & Maintenance - Other Decorating	6,898.91 9,239.23 116.33	6,055.05 114.68
520-460 520-480 520-490 520-500	Generator - Maintenance Repairs & Maintenance - Other	6,898.91 9,239.23	6,055.05
520-460 520-480 520-490 520-500 Subtotal [6A] Re	Generator - Maintenance Repairs & Maintenance - Other Decorating Painting And Wallpaper pairs and Maintenance	6,898.91 9,239.23 116.33 3,016.98	6,055.05 114.68 946.43
520-460 520-480 520-490 520-500 Subtotal [6A] Re Subgroup : [6B]	Generator - Maintenance Repairs & Maintenance - Other Decorating Painting And Wallpaper pairs and Maintenance Heat	6,898.91 9,239.23 116.33 3,016.98 153,252.72	6,055.05 114.68 946.43 163,840.15
520-460 520-480 520-490 520-500 Subtotal [6A] Re Subgroup : [6B] 800-750	Generator - Maintenance Repairs & Maintenance - Other Decorating Painting And Wallpaper pairs and Maintenance Heat Fuel/Gas Utility	6,898.91 9,239.23 116.33 3,016.98 153,252.72	6,055.05 114.68 946.43 163,840.15
520-460 520-480 520-490 520-500 Subtotal [6A] Re Subgroup : [6B] 800-750	Generator - Maintenance Repairs & Maintenance - Other Decorating Painting And Wallpaper pairs and Maintenance Heat Fuel/Gas Utility	6,898.91 9,239.23 116.33 3,016.98 153,252.72	6,055.05 114.68 946.43 163,840.15
520-460 520-480 520-490 520-500 Subtotal [6A] Re Subgroup : [6B] 800-750 Subtotal [6B] He	Generator - Maintenance Repairs & Maintenance - Other Decorating Painting And Wallpaper pairs and Maintenance Heat Fuel/Gas Utility at Light & Power	6,898.91 9,239.23 116.33 3,016.98 153,252.72 83,086.91	6,055.05 114.68 946.43 163,840.15 87,735.39
520-460 520-480 520-490 520-500 Subtotal [6A] Re Subgroup : [6B] 800-750 Subtotal [6B] He Subgroup : [6C] 800-740	Generator - Maintenance Repairs & Maintenance - Other Decorating Painting And Wallpaper pairs and Maintenance Heat Fuel/Gas Utility at Light & Power Electric Utility	6,898.91 9,239.23 116.33 3,016.98 153,252.72 83,086.91 83,086.91	6,055.05 114.68 946.43 163,840.15 87,735.39 87,735.39
520-460 520-480 520-490 520-500 Subtotal [6A] Re Subgroup : [6B] 800-750 Subtotal [6B] He Subgroup : [6C] 800-740	Generator - Maintenance Repairs & Maintenance - Other Decorating Painting And Wallpaper pairs and Maintenance Heat Fuel/Gas Utility at Light & Power Electric Utility	6,898.91 9,239.23 116.33 3,016.98 153,252.72 83,086.91	6,055.05 114.68 946.43 163,840.15 87,735.39 87,735.39
520-460 520-480 520-490 520-500 Subtotal [6A] Re Subgroup : [6B] 800-750 Subtotal [6B] He Subgroup : [6C] 800-740 Subtotal [6C] Lig	Generator - Maintenance Repairs & Maintenance - Other Decorating Painting And Wallpaper pairs and Maintenance Heat Fuel/Gas Utility at Light & Power Electric Utility	6,898.91 9,239.23 116.33 3,016.98 153,252.72 83,086.91 83,086.91	6,055.05 114.68 946.43 163,840.15
520-460 520-480 520-490 520-500	Generator - Maintenance Repairs & Maintenance - Other Decorating Painting And Wallpaper pairs and Maintenance Heat Fuel/Gas Utility at Light & Power Electric Utility tht & Power	6,898.91 9,239.23 116.33 3,016.98 153,252.72 83,086.91 83,086.91	6,055.05 114.68 946.43 163,840.15 87,735.39 87,735.39

Client: Advanced Nursing and Rehabilitation of New Haven

Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report 9/30/2016 Engagement: Period Ending:

Trial Balance:

A.01 - TB-CCNH A.03 - TB Grouping Report Workpaper:

Account	Description	FINAL	1st PP-FINAL
		9/30/2016	9/30/2015
Subgroup : [6E]	Equipment Lease	7 007 76	6 067 12
518-500	Dietary Equip Rentals	7,027.76	6,867.13 13,735.34
800-060	Auto Leases	11,917.72 17.606.16	18,236.88
800-170	Copier Lease	17,606.16 1,012.00	761.85
800-250 Subtotal [6E] Equ	Equip Leases - Admin	37,563.64	39,601.20
Subtotal [oL] Eqt	inpriment Lease	01,000.04	
Subgroup : [6F]	Other	0.047.05	4 004 75
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] Oth	er	79,797.90	54,171.68
	Building & Building Improvements		
800-190	Depreciation Expense	216,145.70	122,748.74
Subtotal [7B] Bui	ilding & 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] Rent	al 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] Re	eal 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] Po	ersonal property taxes	23,734.31	48,414.63
Total [22] Mainte	nance and Property	1,937,531.77	1,610,368.87
Group : [26]	Interest		
	1) First Mortgage		
800-430	Interest Expense	21,720.54	15,946.09
Subtotal [12A1] F	First Mortgage	21,720.54	15,946.09
Total [26] Interes		21,720.54	15,946.09
Group : [27]	Interest and Insurance		
Group : [27]			
Subgroup : [14A] 800-320	Insurance on Property	12,282.27	56,140.93
	Insurance-Property Insurance - Umbrella	14,027.21	0.00
800-325	Insurance - Ombreila Insurance - GLPL	114,858.35	89,340.21
800-330 Subtotal [14A] in	surance - GLPL	141,167.83	145,481.14
• •			
• • •	Insurance of Automobiles Insurance - Auto	g 206 27	2,968.51
800-340		8,296.27 8,296.27	2,968.51
• •	surance of Automobiles	149,464.10	148,449.65
Total [27] Interes	t and mourance	147,404.10	140,443.00

Group : [30] Statement of Revenue
Subgroup : [1A] Medicaid Residents (CT only)

Advanced Nursing and Rehabilitation of New Haven Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report 9/30/2016 A.01 - TB-CCNH A.03 - TB Grouping Report

Engagement:
Period Ending:
Trial Balance:
Workpaper:

Workpaper:	A.03 - TB Grouping Report		
Account	Description	FINAL	1st PP-FINAL
		9/30/2016	9/30/2015
400-020	Medicaid Income	(19,548,890.43)	(19,265,468.35)
100-120	PR YR Medicaid Income	(64,255.00)	25,175.00
100-720	PR MO Medicaid Income	65,675.00	56,090.00
\$05-010	Medicaid Rate Adjustment	(282,927.96)	0.00
Subtotal [1A] Med	dicaid 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	(22 678 84)	(34 424 22)
410-020	Medicaid Contractual	(23,678.84) 5,230,493.29	(34,424.22)
110-020 110-120	PR YR Medicaid Contractual	· · ·	5,237,525.01 (10,792.91)
+10-120 +10-720	PR MO Medicaid Contractual	10,028.82	, ,
		(48,911.47)	(30,406.07)
anntotal [18] Me	dicaid room and board contractual allowance	5,167,931.80	5,161,901.81
Subgroup : [3A]	Medicare Residents (All inclusive)		
100-040	Medicare Income	(2,007,600.74)	(1,212,510.86)
100-140	PR YR Medicare Income	(7,100.00)	0.00
800-075	Med A Budget Sequestration	54,319.40	35,267.43
Subtotal [3A] Med	dicare 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
	dicare room and board contractual allowance	(1,260,365.72)	(553,545.72)
Subtotal [35] Me	uicare room and board contractual anowance	(1,200,305.72)	(993,949.72)
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] Priv	rate-pay residents and other	(10,973.28)	(110,458.66)
Subaroup : [4B]	Private-pay room and board contractual allowance		
410-150	PR YR Insurance Contractual	0.00	468.74
	vate-pay room and board contractual allowance	0.00	468.74
0	Daniel dutte a Daniel - Maddiese		
Subgroup : [5A] 420-010	Prescription Drugs - Medicare Pharmacy MCR A	(232,305.18)	/114 402 04)
420-010 420-720			(114,483.94) 2,823.05
	PR MO Pharmacy MCR B scription Drugs - Medicare	(232,305.18)	
Subtotal [SA] Fle	scription Drugs - Medicare	(232,305.16)	(111,660.89)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance		
120-011	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] Pre	scription Drugs - Medicare Contractual Allowance	1,319,163.64	789,416.73
Subaroup : [5C]	Prescription Drugs - Non-medicare		
420-050	Pharmacy MCD	(4,644.04)	(10,445.83)
	scription Drugs - Non-medicare	(4,644.04)	(10,445.83)
Subarous : [ED]	Proposintion Dayson Non-modicare Contractual Allegare		
Subgroup : [5D] 420-051	Prescription Drugs - Non-medicare Contractual Allowance Pharmacy MCD Cont	66,359.54	59,250.20
	scription Drugs - Non-medicare Contractual Allowance	66,359.54	59,250.20
A	Physical Theorem Madienes		
Subgroup : [7A]	•	(ADR 245 GA)	(225.250.50)
450-010	Physical Therapy MCR A	(408,345.64)	(225,356.69)

Advanced Nursing and Rehabilitation of New Haven

Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report 9/30/2016

Engagement: Period Ending:

Trial Balance: Workpaper:

Workpaper:	A.03 - 1B 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] Phys	sical Therapy - Medicare	(539,363.45)	(401,466.94)
Subgroup : [7C]	Physical Therapy - Non-medicare		
450-040	Physical Therapy INS	0.00	(3,965.79)
450-040 450-050	Physical Therapy MCD	(55,759.39)	(25,536.38)
	PR YR Physical Therapy MCD	3,686.74	1,881.61
450-150 450-730	PR MO Physical Therapy PRV	(422.26)	0.00
450-730 450-750	• • • • • • • • • • • • • • • • • • • •	2,535.68	4,907.97
450-750 Subtotal [7C] Phv:	PR MO Physical Therapy MCD sical Therapy - Non-medicare	(49,959.23)	(22,712.59)
Subgroup : [8A]	Speech Therapy - Medicare		(=0.4=0.00)
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] Spe	ech 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
470-750 470-750	PR MO Speech Therapy MCD	91.94	1,111.01
	ech Therapy - Non-medicare	(19,280.73)	(17,357.36)
Subaroun : 1941	Occupational Therapy - Medicare		
Subgroup : [9A] 460-010	Occupational Therapy MCR A	(444,020.25)	(260,023.24)
	, , , , , , , , , , , , , , , , , , , ,	(179,690.60)	(261,023.28)
460-020	Occupational Therapy MCR B	•	
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] Occ	upational 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] Occ	upational Therapy - Non-medicare	(36,114.24)	(17,146.36
Subaroup : [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] Ot	her - Medicare	(33,171.46)	(11,450.46
Subgroup : [10B] 430-040	Other - Non-medicare 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
	her - Non-medicare	(559.46)	(632.72
			
Subgroup : [15] 499-030	Interest Income Interest Income	(837.18)	(17.07
Subtotal [15] Inte		(837.18)	(17.07
Suprorai [15] Illie	iest niconia	(007.10)	

Advanced Nursing and Rehabilitation of New Haven Medicaid - Advanced Nursing & Rehabilitation of New Haven 2016 Cost Report

Engagement:
Period Ending:
Trial Balance:

9/30/2016 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] Oth	er Revenue	(217,996.44)	(267,760.20)
Total [30] Statem	ent of Revenue	(18,470,160.74)	(16,500,109.20)
	Sum of Account Groups	843,524.36	3,549,446.97

Client: Engagement: Period Ending: Trial Balance: Workpaper:	Advanced Nursing and Rehabilitation of New Haven Medicald - Advanced Nursing & Rehabilitation of New Haven 2018 Cost Report 9:30/2016 A.01 - TB-CCNH H.01 - Adjusting Journal Entries Report			
Account	Description	W/P Ref	Debit	Credit
Adjusting Journal To reclass items no	Entiries JE # 1 x pertaining to dues from dues account properly	E.03		
800000-00201 800000-00202	Subscriptions CHAMBER OF COMMERCE DUES		3,305.00	2 000 00
800-220 Marcum 101 Total	Dues And Subscriptions Inservice Software Library for Training		3,305.00	2,000.00 1,305.00 3,305.00
Adjusting Journal To reclass inspecti	Entries JE # 2 pns from professional fees	D.07b		
Marcum 104 Marcum 105 520-900	Inspections - Boilers and Water Heaters Inspections - Fire and Smoke Barrier Survey Inspections		1,040.00 6,300.00	7,340.00
Total	Inspections		7,340.00	7,340.00
Adjusting Journal To reclass assistar	Entries JE # 3 It administrator salary	D.08b		
Marcum 106 700-010	Asst. Administrator Salaries Admin Salaries		12,545.00	12,545.00
Total			12,545.00	12,545.00
Adjusting Journa To reclass sales la		N.06 & N.09		
Marcum 107 800-671	Sales Tax Audit Sales Tax Audit		65,890.00	65,890.00
Total			65,890.00	65,890.00



Workpaper Index:

400.2

Prepared By:

Run Date:

Reviewed By:

Workpaper Date:

2/2/2017 2/2/2017

Provider Name:

Advanced Nursing & Rehabilitation Center of New Haven, LLC

Provider Number: 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? Request insurance cards and current vehicle registration.	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 allowablemonthly 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: