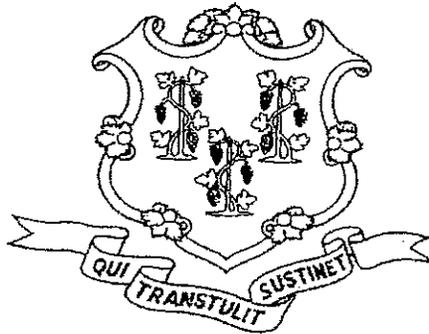


State of Connecticut



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Annual Report of Long-Term Care Facility Cost Year 2015

<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> RECEIVED FEB 17 2016 DEPT. OF SOCIAL SERVICES OFFICE OF CON AND RATE SETTINGS </div>	
Name of Facility (as licensed) Advanced Nursing & Rehabilitation Center of New Haven, LLC	
Address (No. & Street, City, State, Zip Code) 169 Davenport Avenue, New Haven, CT 06519	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

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

Medicaid Provider Numbers:	CCNH 323	RHNS	ICF-IID
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For Department Use Only

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

RECEIVED

FEB 23 2016

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Table of Contents

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

General Information

Name of Facility (as licensed) Advanced Nursing & Rehabilitation Center of New Ha	License No. 2378	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

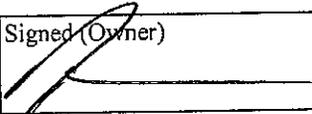
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Advanced Nursing & Rehabilitation Center of New Haven, LLC [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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.

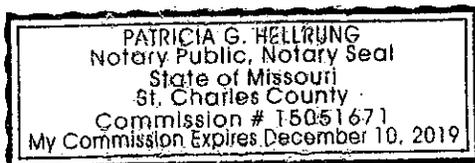
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the 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
					2/10/16
Printed Name (Administrator)			Printed Name (Owner)		
Thomas Quinn Peter Showstead RPH			Makhlouf Suissa		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
Makhlouf Suissa	Missouri	2/10/16	Patricia G. Hellrung	12, 10, 2019	
Address of Notary Public					

(Notary Seal)



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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Advanced Nursing & Rehabilitation Center of New Haven, LLC		Period Covered: From 10/1/2014	To 9/30/2015
Address of Facility 169 Davenport Avenue, New Haven, CT 06519			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/25/2016
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-789-1650		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Advanced Nursing & Rehabilitation Center of New Haven, LI		Address (No. & Street, City, State, Zip) 169 Davenport Avenue, New Haven, CT 06519		
License Numbers:	CCNH 2378	RHNS (Specify)	Medicare Provider No. 07-5348	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Thomas Quinn		Nursing Home Administrator's License No.:	0431	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Related Parties*

Name of Facility Advanced Nursing & Rehabilitation Center of New Ha	License No. 2378	Report for Year Ended 9/30/2015	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Advanced Healthcare Properties	1401 S. Brentwood Blvd, Suite 170, St. Louis, MO 63144	<input type="radio"/>	<input checked="" type="radio"/>	Rent facility to operating entity	Pg. 22 / Line 9	424,386	424,386
Healthcare Accounting Services	1401 S. Brentwood Blvd, Suite 170 St. Louis, MO 63144	<input type="radio"/>	<input checked="" type="radio"/>	Management/Accounting Services	Pg. 16 / Line m12	13,663	13,663
Mark Suissa	1401 S. Brentwood Blvd, Suite 170 St. Louis, MO 63144	<input type="radio"/>	<input checked="" type="radio"/>	Management fees	Pg. 16 / Line m12	45,000	
MS Healthcare Accounting	8707 Skokie Blvd Unit 306, Skokie, IL 60077	<input type="radio"/>	<input checked="" type="radio"/>	Consulting for Healthcare Accounting Servi	Pg. 15 / Line 1d	7,000	7,000
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Advanced Nursing & Rehabilitation Center of N	License No. 2378	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Accounting Basis

Name of Facility Advanced Nursing & Rehabilitation	License No. 2378	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
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 MS Healthcare Accounting Services			8707 Skokie Blvd Unit 306, Skokie, IL 60077	
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Financial statement reporting, tax returns, Medicaid/Medicare cost reports, Medicaid audit representation	\$	65,443	
2	Consulting for Healthcare Accounting Services	\$	7,000	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	72,443
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Berchem, Moses & Devlin, PC			203-783-1200	
2 American Arbitration Association			866-293-4053	
3 Murtha Cullina LLP			860-240-6000	
4 Peter Adomeit			860-561-8700	
5 Frankel, Rubin, Bond, Dubin, Siegel & Klein, P.C.			314-725-8000	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 75 Broad Street, Milford, CT 06460				
2 950 Warren Avenue, East Providence, RI 02914				
3 185 Asylum Street, Hartford, CT 06103				
4 29 Farm Hill Road, West Hartford, CT 06107				
5 231 South Bemiston Avenue, Suite 1111, St. Louis, MO 63105				
Services Provided by This Firm (<i>describe fully</i>)				
1	Labor disputes, Employee grievances, Union - labor negotiations	\$	9,178	
2	Employee grievance	\$	250	
3	Potential sale penalty issues (Disallowed)	\$	180	
4	Employee grievance	\$	750	
5	Possible sale & Claim v. previous owner (Disallowed)	\$	25,116	
			Charge for Services Provided	
			\$	35,474
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

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

Schedule of Resident Statistics

Name of Facility	License No.		Report for Year Ended				Page	of
	2378		9/30/2015					
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	RHNS (Specify)	
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	226	226		226	226		226	
B. On last day of THIS report period	226	226		226	226		226	
2. Number of Residents								
A. As of midnight of PREVIOUS report period	164	164		164	164		154	
B. As of midnight of THIS report period	148	148		154	154		148	
3. Total Number of Days Care Provided During Period								
A. Medicare	3,351	3,351		2,588	2,588		763	
B. Medicaid (Conn.)	53,049	53,049		40,054	40,054		12,995	
C. Medicaid (other states)								
D. Private Pay	311	311		289	289		22	
E. State SSI for RCH								
F. Other (Specify) Hospice & Yale	1,002	1,002		723	723		279	
G. Total Care Days During Period (3A thru F)	57,713	57,713		43,654	43,654		14,059	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days								
B. Other Bed Reserve Days								
5. Total Resident Days (3G + 4A + 4B)	57,713	57,713		43,654	43,654		14,059	14,059

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility Advanced Nursing & Rehabilitation Center of	License No. 2378	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H. / ICF-MR
No. of Residents	5		139		4			
Per Diem Rate								
a. One bed rm.	Various				355.00			
b. Two bed rms.	Various		259.19		355.00			
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,391	4,391		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	545	545		
C. Other	5,812	5,812		
D. Total Physical Therapy Treatments	10,748	10,748		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	269	269		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	188	188		
C. Other	779	779		
D. Total Speech Therapy Treatments	1,236	1,236		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	6,567	6,567		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	403	403		
C. Other	6,309	6,309		
D. Total Occupational Therapy Treatments	13,279	13,279		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Nursing & Rehabilitation Center of New Haven, L	2378	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	134,942	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	710,310	32,618				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	1,097,106	57,163				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	565,322	35,122				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	246,725	16,102				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	207,095	15,504				
9. Barber and Beautician Services						
10. Protective Services	169,779	14,207				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	216,628	4,105				
b. RN						
1. Direct Care	579,235	16,163				
2. Administrative**	67,979	2,078				
c. LPN						
1. Direct Care	2,214,662	73,839				
2. Administrative**						
d. Aides and Attendants	3,302,721	181,094				
e. Physical Therapists	150,987	4,806				
f. Speech Therapists	44,415	817				
g. Occupational Therapists	166,085	4,495				
h. Recreation Workers	152,605	8,214				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	156,787	5,736				
n. Marketing						
o. Other (Specify) See Attached Schedule	161,720	4,333				
<i>A-13. Total Salary Expenditures</i>	10,345,103	478,482				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Advanced Nursing & Rehabilitation Center of New Haven, LLC		2378		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Makhlouf Suissa				Monitors current status of facility, works directly with	190		Other related facilities- see schedule of facilities and addresses	3,610	99,910
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Nursing & Rehabilitation Center of New Haven, LLC	2378	9/30/2015	11a	37

Listing of other businesses with common ownership

<u>Location</u>	<u>Time Spent at Location</u>	<u>Hours</u>
1 Cori Manor Healthcare & Rehab Center 560 Corisande Hill Rd Fenton, MO 63026	7%	266
2 Elmwood Nursing & Rehabilitation Center 152 Wilma Drive Maryville, IL 62062	5%	190
3 Grand Manor Nursing & Rehabilitation Center 3645 Cook Ave St. Louis, MO 63113	5%	190
4 Northview Village 2415 N. Kingshighway St. Louis, MO 63113	8%	304
5 Salem Village Nursing & Rehabilitation Center 1314 Rowell Ave Joliet, IL 60433	35%	1,330
6 The Cedars of Town & Country 13190 South Outer 40 Rd Chesterfield, MO 63017	35%	1,330
Advanced Nursing	5%	190
Total	100%	3,800

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

Name of Facility (as licensed) Advanced Nursing & Rehabilitation Center of New Haven, LLC	License No. 2378		Report for Year Ended 9/30/2015		Page 12	of 37	
	Salary Paid		Full Description of Services Rendered	Line Where Claimed on Page 10			
Name	CCNH	RHNS (Specify)			Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Name and Address of All Other Employment**
Section III - Administrators***							
Thomas E. Quinn	134,942		Non-discrim	2,086 A2			
Section IV - Assistant Administrators							

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include **all** other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

RFL

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Advanced Nursing & Rehabilitation Center of New	2378	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist	11,627	179				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	75,000	420				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	240	3				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	31,875	1,187				
B-13 Total Fees Paid in Lieu of Salaries	118,742	1,789				

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Advanced Nursing & Rehabilitation Center of No	2378	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 1,071,169	1,071,169			
2. Disability Insurance	\$ 1,875	1,875			
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 1,054,682	1,054,682			
5. Health Insurance	\$ 1,772,660	1,772,660			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 570,254	570,254			
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 88,430	88,430			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 31,581	31,581			
d. Accounting and Auditing	\$ 72,443	72,443			
e. Legal (Services should be fully described on Page 7)	\$ 35,474	35,474			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 28,589	28,589			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 24,973	24,973			
2. Cellular Phones	\$				
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 1,176,542	1,176,542			
Subtotal	\$ 5,928,672	5,928,672			

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

(Carry Subtotals forward to next page)

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

Advanced Nursing & Rehabilitation Center of New Haven, LLC
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Employee Background Checks	\$ 16,648		
Employee Training	\$ 71,782		
Total	\$ 88,430	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Advanced Nursing & Rehabilitation Center of New H	2378	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	5,928,672	5,928,672			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 542	542			
2. Holiday Parties for Staff	\$ 2,320	2,320			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 29,017	29,017			
5. Education Expenses Related to Seminars and Conventions	\$ (1,870)	(1,870)			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 4,387	4,387			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 9,432	9,432			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 156	156			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 6,686	6,686			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ (19,764)	(19,764)			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ (1,155)	(1,155)			
9. Subscriptions	\$ 2,505	2,505			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 72,553	72,553			
12. Administrative Management Services**	\$ 58,663	58,663			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 88,002	88,002			
C-14 Total Administrative & General Expenditures	\$ 6,180,146	6,180,146			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotions Expense	\$ 156		
Total Other Advertising	\$ 156	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ (19,764)		
Total Dues	\$ (19,764)	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Bank Service Charges	\$ 12,396		
Collection Fees / CC Fees	\$ 47		
Computer Maintenance	\$ 2,211		
Late Fees	\$ 32,706		
Licenses and Fees	\$ 3,200		
Overnight Service	\$ 197		
Penalties	\$ 18,196		
Software Maint Contract	\$ 15,445		
Internet Expense	\$ 1,644		
Inservice Software Library for Training	\$ 1,960		
Total Other Administrative and General	\$ 88,002	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Advanced Nursing & Rehabilitation Center	License No. 2378	Report for Year Ended 9/30/2015	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Health Care Accounting Service 1401 S. Brentwood Blvd, Suite 170, St. Louis, MO 63144	58,663	Management / Accounting Services	Pg. 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Advanced Nursing & Rehabilitation Center of New Ha		2378	9/30/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food		\$ 539,574	539,574			
2. Non-Food Supplies		\$ 124,563	124,563			
3. Other (Specify) _____ Equipment & Repairs		\$ 19,551	19,551			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 683,688	683,688			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

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

Name of Facility Advanced Nursing & Rehabilitation Center of New Haven		License No. 2378	Report for Year Ended 9/30/2015	Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$	2,144	2,144		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$				
d. Other (Specify) Laundry Supplies / Laundry Equip Repairs	\$	46,861	46,861		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	49,005	49,005		
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Advanced Nursing & Rehabilitation Center of		2378	9/30/2015		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$					
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt. \$					
c. Management Services*	\$					
d. Other (<i>Specify</i>) Housekeeping Supplies / Housekeeping Equip Repairs	\$	98,747	98,747			
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	98,747	98,747			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Pharmacy	\$	169,147	169,147			
b. Medicine Cabinet Drugs	\$					
c. Medical and Therapeutic Supplies	\$					
d. Ambulance/Limousine***	\$	79	79			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	49,560	49,560			
f. X-rays and Related Radiological Procedures***	\$	6,472	6,472			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	14,613	14,613			
i. Recreation	\$	54,558	54,558			
j. Other (Specify)**** See Attached Schedule	\$	504,931	504,931			
5K. Total Resident Care Expenditures (5a - 5j)	\$	799,360	799,360			

* 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.

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

Name of Facility	License No.	Report for Year Ended			Page	of
Advanced Nursing & Rehabilitation Center of	2378	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 163,840	163,840				
b. Heat	\$ 87,735	87,735				
c. Light & Power	\$ 309,602	309,602				
d. Water	\$ 100,879	100,879				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 39,601	39,601				
f. Other (<i>itemize</i>)	\$ 54,172	54,172				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 755,829	755,829				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 30,011	30,011				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 30,011	30,011				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 84,063	84,063				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 84,063	84,063				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 424,386	424,386				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 258,991	258,991				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 48,415	48,415				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 845,866	845,866				

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 29,507	Various	\$ 5,408
Total additions for Movable Equipmen		\$ 29,507		\$ 5,408 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 63,281	Various	\$ 5,998
Total additions for Leasehold Improvemex		\$ 63,281		\$ 5,998 *
Deletions:				
Total deletions for Leasehold Improvemex		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page		of	
Advanced Nursing & Rehabilitation Center of New Haven, L		2378		9/30/2015		24		37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
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	997,754	179,235	S/L	Varior	78,065	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	63,281		S/L	Varior	5,998	
C-4. Subtotal									
D. Total Amortization									84,063
									84,063

* 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.

Advanced Nursing & Rehabilitation of New Haven
 Depreciation Schedule
 9/30/2015

Acquisition Date	Description	Historical Costs	Life	Method Life	2014 Deprec.	End of 2014 A/D	2015 Deprec.	End of 2015 A/D	Net Book Value
LEASEHOLD IMPROVEMENTS									
8/4/2011	Facility Sign	2,151	20	S/L	108	339	108	447	1,703
8/25/2010	Replace Section of Roof	19,500	10	S/L	1,950	6,042	1,950	7,992	11,508
8/26/2011	Replace Section of Roof	8,500	10	S/L	850	2,632	850	3,482	5,018
9/2/2011	Replaced Condensing Unit in Refrigerator	1,985	15	S/L	132	418	132	550	1,436
9/6/2011	Replace Section of Roof	16,800	10	S/L	1,680	5,169	1,680	6,849	9,951
9/6/2011	Replace Section of Roof	16,500	10	S/L	1,650	5,077	1,650	6,727	9,773
9/6/2011	Replace Doors for Walk-In Refrigerator	2,815	15	S/L	188	577	188	765	2,050
9/21/2011	Replace Motor/Compressor on Walk-In	4,530	15	S/L	302	913	302	1,215	3,315
8/31/2011	Change of Ownership Procedures (Various Items)	9,462	15	S/L	631	1,944	631	2,575	6,887
8/31/2011	Change of Ownership Procedures (Various Items)	1,750	15	S/L	117	360	117	477	1,273
8/31/2011	Change of Ownership Procedures (Various Items)	3,150	15	S/L	210	647	210	857	2,293
8/1/2011	ClimateMaster Heat Pumps	31,905	10	S/L	3,191	10,096	3,191	13,287	18,618
9/1/2011	Replace Boilers	193,200	15	S/L	12,880	39,663	12,880	52,543	140,657
9/19/11	Paving in Courtyard	9,066	8	S/L	1,133	3,434	1,133	4,567	4,499
Total 2011 Leasehold Improvement Additions		321,315			25,021	77,312	25,022	102,334	218,981
9/1/11	LHI from 2011 (Roof/Oil Tank Testing)	14,693	10	S/L	1,469	4,408	1,469	5,876	8,816
10/3/11	Custom Doors for Walk-Ins	3,244	15	S/L	216	434	216	650	2,594
10/8/11	Replace Piping, Wiring Compressor for Walk-in	8,158	15	S/L	544	1,100	544	1,644	6,514
10/18/11	Replace Piping, Wiring Compressor for Walk-in	5,296	15	S/L	353	724	353	1,077	4,220
12/15/11	Jeron Pro-Alert 640 Communication System	1,351	10	S/L	135	298	135	433	918
12/16/11	Jeron Pro-Alert 640 Communication System	10,563	10	S/L	1,056	2,335	1,056	3,391	7,171
12/18/11	Remove and Pave 1,768 sq ft, Line Stripe	13,198	8	S/L	1,650	3,657	1,650	5,307	7,891
12/22/11	Jeron Pro-Alert 640 Communication System	10,563	10	S/L	1,056	2,353	1,056	3,409	7,154
2/14/12	Additional Billing on Replacing Boilers	87,000	15	S/L	5,800	13,777	5,800	19,577	67,423
5/14/12	Boilers - Commerical Mixing Valve	5,242	15	S/L	349	916	349	1,265	3,976
5/15/12	Removal & Install of Fuel/Oil Tank	26,613	20	S/L	1,331	3,492	1,331	4,823	21,789
6/12/12	Boilers - Circulators and Aquastat Control	4,800	15	S/L	320	864	320	1,184	3,616
7/1/12	Install Combustion Air Fan in Boiler Room	24,707	12	S/L	2,059	5,669	2,059	7,728	16,979
6/9/12	Remove and Replace 2 Boilers	181,675	15	S/L	12,112	32,619	12,112	44,731	136,944
8/17/12	New Tandem Compressor for Air Unit	9,650	12	S/L	804	2,318	804	3,122	6,528
8/16/12	Materials for New Boiler Installation	3,906	15	S/L	260	750	260	1,010	2,896
Total 2012 Leasehold Improvement Additions		410,657			29,515	75,714	29,514	105,228	305,430
2/18/2013	8 - ClimateMaster water source heat pumps	16,732	10	S/L	1,673	2,705	1,673	4,378	12,355
4/17/2013	Progress #1: Nurse call system (Jeron Pro-Alert)	11,679	10	S/L	1,168	1,702	1,168	2,870	8,809
3/20/2013	4 - ClimateMaster water source heat pumps	8,366	10	S/L	837	1,284	837	2,121	6,246
3/25/2013	25% - New freight elevator (new machine assembly)	-	15	S/L	-	-	-	-	-
4/17/2013	Progress #2: Nurse call system (Jeron Pro-Alert)	11,679	10	S/L	1,168	1,702	1,168	2,870	8,809
5/21/2013	Installed rubber roofing on section of roof	2,659	10	S/L	266	363	266	629	2,030
6/4/2013	Proposal - Installed new motor on elevator	-	15	S/L	-	-	-	-	-
6/12/2013	New tile in elevators	1,296	10	S/L	130	169	130	299	997
Total 2013 Leasehold Improvement Additions		52,412			5,241	7,924	5,242	13,166	39,246
3/25/2013	25% - New freight elevator (new machine assembly)	14,971	20	S/L	749	749	749	1,498	13,473
6/4/2013	Proposal - Installed new motor on elevator	12,941	15	S/L	863	863	863	1,726	11,215
10/15/2013	25% - New freight elevator (Second Payment)	14,971	20	S/L	749	749	749	1,498	13,473
11/6/2013	50% - New freight elevator	29,942	20	S/L	1,497	1,497	1,497	2,994	26,948
12/4/2013	Dwn Pmt - Grease trap work in kitchens (105,000 total)	40,000	15	S/L	2,667	2,667	2,667	5,334	34,666
2/6/2014	New governor for elevator	7,500	10	S/L	750	750	750	1,500	6,000
3/26/2014	Elevator project	27,948	7	S/L	3,993	3,993	3,993	7,986	19,962
4/1/2014	Kitchen Upgrade	10,000	10	S/L	1,000	1,000	1,000	2,000	8,000
5/1/2014	Kitchen Upgrade	10,000	10	S/L	1,000	1,000	1,000	2,000	8,000
6/1/2014	Kitchen Upgrade	10,000	10	S/L	1,000	1,000	1,000	2,000	8,000
6/5/2014	Invacare adjustable bed	5,097	5	S/L	1,019	1,019	1,019	2,038	3,058
7/1/2014	Kitchen Upgrade	10,000	10	S/L	1,000	1,000	1,000	2,000	8,000
8/1/2014	Kitchen Upgrade	10,000	10	S/L	1,000	1,000	1,000	2,000	8,000
9/1/2014	Kitchen Upgrade	10,000	10	S/L	1,000	1,000	1,000	2,000	8,000
Total 2014 Leasehold Improvement Additions		213,370			18,286	18,286	18,287	36,573	176,797
10/1/2014	Kitchen Upgrade	5,000	10	S/L	-	-	500	500	4,500
1/9/2015	Water Source Heat Pumps	15,525	15	S/L	-	-	1,035	1,035	14,490
1/30/2015	Water Source Heat Pumps	15,525	15	S/L	-	-	1,035	1,035	14,490
3/12/2015	50% Deposit on rubberized base roof coating	3,500	5	S/L	-	-	700	700	2,800
3/31/2015	Celling Tiles	4,650	5	S/L	-	-	930	930	3,720
4/28/2015	Rubberized base roof coating	3,945	5	S/L	-	-	789	789	3,156
10/22/2014	Elevator Repairs	7,459	15	S/L	-	-	497	497	6,962
5/7/2015	Elevator Repairs	2,574	15	S/L	-	-	172	172	2,402
9/21/2015	Elevator Repairs	2,552	15	S/L	-	-	170	170	2,382
9/21/2015	Elevator Repairs	2,552	15	S/L	-	-	170	170	2,382
Total 2015 Leasehold Improvement Additions		63,281			-	-	5,998	5,998	57,283
Total Leasehold Improvements		1,061,035			78,063	179,235	84,063	263,298	\$ 797,737
MOVEABLE EQUIPMENT									
7/29/2011	Accounting Software	20,423	3	S/L	5,633	20,423	-	20,423	-
8/17/2011	5 - Timeclocks	17,183	10	S/L	1,718	5,362	1,718	7,080	10,103

8/19/2011	Labeling Machine for Clothes	1,626	10	S/L	163	507	163	669	957
8/26/2011	5 - Beds	6,580	12	S/L	548	1,698	548	2,246	4,334
8/29/2011	6 - Washers	47,538	10	S/L	4,754	14,678	4,754	19,432	28,106
8/30/2011	Various Equipment for Dietary	24,492	10	S/L	2,449	7,556	2,449	10,005	14,487
8/30/2011	5 - Bedside Tables	791	10	S/L	79	244	79	323	468
8/11/2011	4 - Beds	5,264	12	S/L	439	1,376	439	1,815	3,449
8/11/2011	1 - Bed	1,316	12	S/L	110	344	110	454	862
Total 2011 Equipment Additions		125,214			15,892	52,187	10,260	62,447	62,767
9/1/2011	Equip from 2011 that s/b LHI	(5,990)	10	S/L	(599)	(1,797)	(599)	(2,396)	(3,594)
10/27/11	Camduction Base Charger	8,971	5	S/L	1,794	3,721	1,794	5,515	3,456
11/22/11	Fire Extinguishers	2,242	10	S/L	224	481	224	705	1,537
11/30/11	1 - Stepper 1 - Swivel Set	8,050	10	S/L	805	1,745	805	2,550	5,500
12/12/11	1 - Electric Bed	1,405	12	S/L	117	258	117	375	1,030
12/15/11	Heavy-Duty Griddle - 6 Burners	3,618	10	S/L	362	799	362	1,161	2,457
12/20/11	4 - Patient Lifts, 2 - Digital Scales	9,304	10	S/L	930	2,067	930	2,998	6,306
12/20/11	1 - Minor 95-100 lb Tumble Dryer	7,960	10	S/L	796	1,769	796	2,565	5,396
12/21/11	3 - Computers	1,950	3	S/L	650	1,446	650	2,096	(146)
3/3/12	Floor Buffer, Ultra Speed 1500DC	1,258	5	S/L	252	610	252	861	396
3/1/12	Returned Dishwasher purchased in 2011	(3,000)	10	S/L	(300)	(726)	(300)	(1,026)	(1,974)
1/28/12	Wood Chest and Nightstand	1,787	10	S/L	179	416	179	595	1,192
4/24/12	1 - Electric Bed w/ Side Rails	1,850	12	S/L	138	353	138	490	1,160
4/24/12	10 - Electric Beds w/ Side Rails	10,885	12	S/L	890	2,286	890	3,176	7,509
8/22/12	Security Equipment, Cameras, Monitor, Recorder	6,248	5	S/L	1,050	3,040	1,050	4,089	1,159
Total 2012 Equipment Additions		55,138			7,287	16,467	7,287	23,754	31,384
12/31/12	10 - Electric Beds	12,985	12	S/L	1,082	1,894	1,082	2,976	10,009
5/30/2013	36 Oxygen Concentrators	17,245	10	S/L	1,724	2,310	1,724	4,035	13,210
6/25/2013	Meal Delivery Cart	2,798	10	S/L	280	355	280	635	2,163
4/22/2013	Office Furniture	3,434	10	S/L	343	496	343	839	2,595
5/16/2013	6 - Bedside cabinets	1,248	10	S/L	125	172	125	297	951
9/30/2013	2 Bariatric beds and mattresses	2,174	12	S/L	181	181	181	362	1,812
Total 2013 Equipment Additions		39,884			3,736	5,409	3,736	9,144	30,739
10/8/2013	Smart Therm Base	2,233	5	S/L	447	447	447	893	1,340
12/19/2013	2 - Bariatric Bed Package	6,656	5	S/L	1,331	1,331	1,331	2,662	3,994
1/9/2014	Compact Knife Slicer	1,044	5	S/L	209	209	209	417	626
8/28/2014	Induction Charger	6,667	5	S/L	1,333	1,333	1,333	2,667	4,000
Total 2014 Equipment Additions		16,600			3,320	3,320	3,320	6,640	9,960
10/11/2014	2 - Bariatric Beds	8,095	12	S/L	-	-	675	675	7,420
2/17/2015	Low air loss Mattress	3,382	3	S/L	-	-	1,127	1,127	2,255
3/27/2015	Refrigerator swing doors 12 shelf	4,126	5	S/L	-	-	825	825	3,301
4/20/2015	Drive Bari Hi/Low LTC Bed	8,320	5	S/L	-	-	1,664	1,664	6,656
8/25/2015	Convection Oven	5,583	5	S/L	-	-	1,117	1,117	4,466
Total 2015 Equipment Additions		29,507			-	-	5,408	5,408	24,099
Total Movable Equipment Additions		\$ 266,343			\$ 30,236	\$ 77,383	\$ 30,011	\$ 107,394	\$ 158,949

Total Assets/Depreciation according to Cost Report	1,327,378	114,074	370,692	956,686
Total Assets/Depreciation according to Trial Balance	1,327,378	122,749	401,802	925,576
Variance	-	(8,675)	(31,110)	31,110
		B	A	

A F/S vs C/R NBV - Page 31, Line B9 of Cost Report (31,110)
B F/S vs C/R Depreciation - Page 36, Line F1 of Cost Report 8,675

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

Name of Facility Advanced Nursing & Rehabilitation C	License No. 2378	Report for Year Ended 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*					
		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase		07/28/11			
4. Date of Initial Licensure		07/29/11			
5. Total Licensed Bed Capacity		226			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Fixed			
b. Date Mortgage Obtained		07/28/11			
c. Interest Rate for the Cost Year		5.83%			
d. Term of Mortgage (number of years)		5			
e. Amount of Principal Borrowed		4,202,635			
f. Principal balance outstanding as of 9/30/2015		3,422,570			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Advanced Nursing & Rehabilitation C		2378	9/30/2015			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 15,946	15,946				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 15,946	15,946				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Advanced Nursing & Rehabilitation		2378		9/30/2015			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:				15,946	15,946			
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	15,946	15,946		
14. Insurance								
a. Insurance on Property (buildings only)				\$	145,481	145,481		
b. Insurance on Automobiles				\$	2,969	2,969		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	148,450	148,450		
15. Total All Expenditures (A-13 thru C-14)				\$	20,040,882	20,040,882		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Advanced Nursing & Rehabilitation Center of New Haven, LLC			2378	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 166,085	166,085		
4.			Other - See attached Schedule	\$ 61,307	61,307		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 31,581	31,581		
10.	15	1e	Accounting & Legal	\$ 25,296	25,296		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 29,017	29,017		
17.	16/22	L6/6e	Automobile Expense (e.g. personal use)	\$ 18,122	18,122		
18.	16	m3	Unallowable Advertising *	\$ 156	156		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 30,541	30,541		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 362,105	362,105		

* 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	\$ 61,307		
Total Other Salaries Adjustment			\$ 61,307	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ (1,155)		
16	m13	Penalties	\$ 18,196		
16	m13	Late Fees	\$ 32,706		
16	m13	Collection Fees	\$ 47		
16	m13	Non-Routine Bank Charges	\$ 2,014		
16	L1	Employee / Marketing Related Lunches	\$ 542		
16	L5	Prior Year Education Expense	\$ (2,045)		
16	m8	Prior Year Dues Expense	\$ (19,764)		
Total Other A&G Adjustments			\$ 30,541	\$ -	\$ -

Advanced Nursing & Rehabilitation of New Haven 2015 Cost Report
Disallowance Schedule for Director of Rehab Salary - OT
9/30/2015

Total Director of Rehab Salaries		<u>Amount</u>	
		116,635	TB Linked
PT Treatments	10,748	43%	
ST Treatments	1,236	5%	
OT Treatments	13,279	53%	
Total Therapy Treatments	25,263	100%	

Disallowed Director of Rehab Salaries related to OT

\$ 61,307

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

Name of Facility				License No.	Report for Year Ended	Page	of
Advanced Nursing & Rehabilitation Center of New Haven, L				2378	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 362,105	362,105		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 169,147	169,147		
28.	20	5d	Ambulance/Limousine	\$ 79	79		
29.	20	5f	X-rays, etc	\$ 6,472	6,472		
30.	20	5h	Laboratory	\$ 14,613	14,613		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 49,560	49,560		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 82,839	82,839		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 151,438	151,438		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14B	Property Insurance	\$ 2,969	2,969		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 839,222	839,222		

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

Advanced Nursing & Rehabilitation Center of New Haven, LLC
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV	\$ 35,975		
20	5j	Wound Vac Supplies	\$ 1,728		
20	5j	Wound Vac Rentals	\$ 4,243		
20	5j	Specialty Bed Rentals	\$ 19,749		
30	IV 8	Twin Med Discounts	\$ 21,144		
Total Other Ancillary Costs			\$ 82,839	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Miscellaneous Income	\$ 12,470		
30	IV 8	Medical Records Income	\$ 79		
30	IV 8	Rental Income	\$ 24,420		
30	IV 8	Dietary Income	\$ 8,162		
30	IV 8	Chapter 11 Claim	\$ 90,000		
30	IV 8	Insurance Refund	\$ 16,246		
30	IV 8	Class Action Settlement	\$ 61		
Total Other Property Adjustments			\$ 151,438	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

Advanced Nursing & Rehabilitation of New Haven 2015 Cost Report
Disallowance Schedule for Cable TV
9/30/2015

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense (Acct. #800-110)	39,575 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	12
Total Allowable Cost	<u>\$ 3,600</u>
Disallowed Cable TV	<u><u>\$ 35,975</u></u>

F. Statement of Revenue

Name of Facility Advanced Nursing & Rehabilitation Cent 2378	License No.	Report for Year Ended 9/30/2015		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 19,184,203	19,184,203			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,161,902)	(5,161,902)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,177,243	1,177,243			
b. Medicare Room and Board Contractual Allowance **	\$ 553,546	553,546			
4. a. Private-Pay Residents and Other	\$ 110,459	110,459			
b. Private-Pay Room and Board Contractual Allowance **	\$ (469)	(469)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 111,661	111,661			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (789,417)	(789,417)			
c. Prescription Drugs - Non-Medicare	\$ 10,446	10,446			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (59,250)	(59,250)			
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	\$ 401,467	401,467			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 22,713	22,713			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 98,002	98,002			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 17,357	17,357			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 527,043	527,043			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 17,146	17,146			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ 11,450	11,450			
b. Other (Specify) - Non-Medicare	\$ 633	633			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,232,331	16,232,331			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 17	17			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 267,760	267,760			
V. Total Other Revenue (1 thru 8)	\$ 267,777	267,777			
VI. Total All Revenue (III +V)	\$ 16,500,108	16,500,108			

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6a	Lab MCR A	\$ 7,636		
30 II 6a	X-Ray MCR A	\$ 3,814		
Total Other Resident Revenue - Medicare		\$ 11,450	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6b	Lab INS	\$ 343		
30 II 6b	Lab MCD	\$ 290		
Total Other Resident Revenue		\$ 633	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income	N/A	\$ 17		
Total Interest Income			\$ 17	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Miscellaneous Income	\$ 12,470		
30 IV 8	Medical Records	\$ 79		
30 IV 8	Rental Income	\$ 24,420		
30 IV 8	Twin Med Discounts	\$ 21,144		
30 IV 8	Garnishment Fee	\$ 124		
30 IV 8	Dietary Income	\$ 8,162		
30 IV 8	Chapter 11 Claim	\$ 90,000		
30 IV 8	Insurance Refund	\$ 16,246		
30 IV 8	Class Action Settlement	\$ 61		
30 IV 8	Prior Period Adjustments	\$ 95,054		
Total Other Revenue		\$ 267,760	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Nursing & Rehabilitation Ce	2378	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	125,097
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,110,569
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	36,386
5. Prepaid Expenses			\$	286,514
a. Prepaid Insurance	43,771			
b. Prepaid Expenses	242,743			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	62,800
Deposits	62,800			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,621,366
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,061,035</u>		\$	797,737
	Accum. Depreciation <u>263,298</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>266,343</u>		\$	158,949
	Accum. Depreciation <u>107,394</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(31,111)
C/R vs F/S NBV	(31,111)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	925,575

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Advanced Nursing & Rehabilitation Ce		2378	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	3,546,941
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
3. Buildings					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
4. Non-Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
5. Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
6. Motor Vehicles					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
*Historical Cost _____					
Accum. Depreciation _____				Net	\$
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					

6. Loans to Owners or Related Parties (<i>itemize</i>)					
Name and Address		Amount	Loan Date		

7. Other Assets (<i>itemize</i>)					

D-8. Total Investments and Other Assets (Lines D1 thru 7)					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Advanced Nursing & Rehabilitation Center of		2378	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,646,782
2. Notes Payable (<i>itemize</i>)				\$	1,354,408
Due To/From Salem Village		1,287,565			
Due To/From Grand Manor		241,109			
See attached		(174,266)			
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	574,980
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	24,195
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,104,482
Accrued Real Estate & Bed Taxes		714,189	Resident Trust Liability	74,229	
Resident Trust-Petty Cash/Checking		(75,362)	Income Tax - Federal	(1,362)	
Resident Refunds / Trust Reserve		(84,464)	Accrued Rent	32,636	
Accrued Management Fees		295,000	Accrued HAS Fee	149,615	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,704,847

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Advanced Nursing & Rehabilitation Center	License No. 2378	Report for Year Ended 9/30/2015	Page 34	of 37
Account			Amount	
Total Brought Forward:			4,704,847	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 8,542,011
Name and Address of Lender	Amount	Loan Date		
See attached	8,542,011			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 8,542,011
C. Total All Liabilities (Lines A-13 + B-5)				\$ 13,246,858

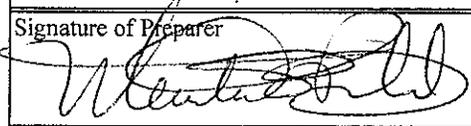
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Nursing & Rehabilitation Ce	2378	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(6,150,468)
6. Gain or Loss for Period			\$	(3,549,449)
7. Total Net Worth			\$	(9,699,917)
C. Total Reserves and Net Worth			\$	(9,699,917)
D. Total Liabilities, Reserves, and Net Worth			\$	3,546,941

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Advanced Nursing & Rehabilitation Cen	2378	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(6,150,468)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,500,108
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	20,049,557
D. Net Income or Deficit			\$	(3,549,449)
E. Balance			\$	(9,699,917)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Page 27	20,040,882			
C/R vs F/S Depreciation	8,675			
Total Expenses per TB	20,049,557			
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(9,699,917)

I. Preparer's/Reviewer's Certification

Name of Facility Advanced Nursing & Rehabilitation Center	License No. 2378	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/9/16		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		