### State of Connecticut Long-Term Care Facility RATE COMPUTATION REPORT Based on 10/01/2014 through 09/30/2015

DRAFT

United Community and Family Svcs.

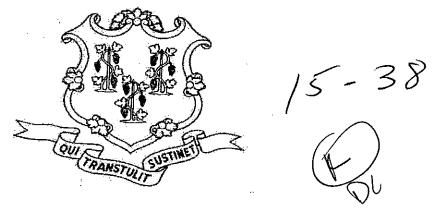
Facility: 249

Page: 22

Date: 02/09/2016

<u>Page - Lic. Type - Rate Yr</u>	Error Message
2-Res. Care Home	Page 8, Medicare/Medicaid days reported for RCH level
3-Res. Care Home	Physician Hourly Limit Cost Year Variable is 0, hourly limits cannot be checked
3-Res. Care Home	Dietician Hourly Limit Cost Year Variable is 0, hourly limits cannot be checked
3-Res. Care Home	Allowable cost in lieu calculated as 31,181 does not equal DRD for RCH 0
4-Res. Care Home	Physician Hourly Limit Cost Year Variable is 0, hourly limits cannot be checked
4-Res. Care Home	Dietician Hourly Limit Cost Year Variable is 0, hourly limits cannot be checked
17	Administrator's salary needs to be entered
DRD	Bed Capacity not entered in the DRD
18	Annual Report Fair Rent (pg. 23, 24) Additions total (161,998) does not match Real Property Additions on pg. 18 of Rate Comp. (0)
20	(1,833,992), Sum of Ttl Liab., Res., & Net W. does not match Annual Report Total Assets
20	Revenues minus expenses does not agree with Gain/Loss (\$13,624)
RC-Res. Care Home	No Self Pay rates entered

### **State of Connecticut**



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

		Cost Year 2015				REC	CEI	/ED	
					·	FEB	/-	2016	
Name of Facility (as	licensed)					100	4	2016	
Sheltering Arms		71 67 1 )							
Address (No. & Stre	_ · · · · · · · · · · · · · · · · · · ·	-				DEPT. OF S CE OF CON			
5 McKinley Avenue Type of Facility	, Norwich, CT	J636U			<b></b>				
• •									
Chronic and (		_	Rest Home wi	_	•				
□ Nursing Hom	e only		Supervision or	nly	☑	Resident	ial Ca	ire Home	;
(CCNH)			(RHNS)						
Report for Year Beg	_		Report for Ye	_					
10/1/2014			9/30/2015						
				·					
License Numbers:		CCNH	RHNS	Resid	ential Care	Home	Me	edicare Pr	ovider
					1268 N/A		N/A	- , - ,,	
	<del></del>								
Medicaid Provider N	fumbers:	CO	CCNH RH		HNS		IC	F-IID	
								N/A	
For Department Us	e Only								
Sequence Number	Signed and	Date	Sequence 1	Jumher	]			1	
Assigned	Notarized	Received	Assign		Signed a	ınd Notari	zed	Date R	eceived
4 100101104	, , , , , , , , , , , , , , , , , , ,	10001100	2103151		<u> </u>				
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RECEIVED

FEB **09** 2016

MYERS & STAUFFER LC

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**General Information** 

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Sheltering Arms	1268	9/30/2015	1	37
Shellering Arms				

### 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 Sheltering Arms [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.\*\*

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.

Note\*\*: Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner) CFO	Date
			Ben a. Mall	2/116
Printed Name (Administrator)			Printed Name (Owner)	
Janis Davis			Beth A. Mulli	n
Subscribed and Sworn	State of	Date /	Signed (Notary Public)	Comm. Expires
to before me; Reagah	CT	2/1/10	, Tishakeugi	<u> </u>
Address of Notory Public	rms	Rd	Colchester,	J 06415

(Notary Seal)

### State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	Page	of			
				1A	37
Name of Facility		Period Cov	ered:	From	То
Sheltering Arms				10/1/2014	9/30/2015
Address of Facility					
5 McKinley Avenue, Norwich, CT 06360				1	
Teoport Tepared Dy				Date	
Marcum LLP	203-781-9600		12/4/2015		
					Residentia I Care
Item		Total	CCNH	RHNS	Home
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.

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 Endec	Page	of
			889-2375		9/30/2015		2	37
Name of Facility (as shown on license)			Address (No	. & .	Street, City, Sto	ate, Zip)		
Sheltering Arms				Ave	nue, Norwich,	CT 0636	0	)
MAAAAA 444 B C CCCCC	CCNH		RHNS	Resi	dential Care H		Medicare 1	rrovider in
License Numbers:					1	268	N/A	
Type of Facility (Check appropriate box(es	s))							
Chronic and Convalescent			Home with			Residen	itial Care Hor	me
Nursing Home only (CCNH)		Sup	ervision only	(RH	NS)			
Type of Ownership (Check appropriate bo	x)							
	Partnership	0	Profit Corp.	•	Non-Profit Co	orp. O	Government	t O Trus
O Proprietorship O LEC C				Dat	e Opened	Date Cl	osed	
	ort veer arouic	le.		المارين	Oponou			
If this facility opened or closed during rep	ort Acat broak	ιο.						
Has there been any change in ownership								
or operation during this report year?		0	Yes	•	No	If "Yes	," explain ful	ly.
or operation during this report year.								
Administrator					NT	Tomal		
Name of Administrator					Nursing F Administr		000708	
Janis Davis					License		000700	
	4 - 4	no (fr	Il or port time	2) of		11011		
Other Operators/Owners who are assistan	it administrato	18 (1U	n or part time	<i>J</i> ) 01	License	No.:		
Name					<del></del>	1		
N/A								
	*							

### General Information and Questionnaire Partners/Members

Name of Facility		License No.	Report for Y	ear Ended	Page of
Sheltering Arms		1268	9/30/2015		3 37
				State(s) and/o	or Town(s) in
Legal Name of Parti	nership/LLC	Business A	Address	Which R	
			· · · · · ·		
			•		
Name of Partners/Members	Business Ac	ldress	-	Γitle	% Owned
Name of Farmers/Wembers	Dusiness i k	101033	•	1100	,,,,,,,,,,
NT/A				,	
N/A					
			-,	· · · · · · · · · · · · · · · · · · ·	
			14.1		
	***************************************				

State of Connecticut Annual Report of Long-Term Care Facility CSP-3A Rev. 10/2005

### General Information and Questionnaire Corporate Owners

Name of Facility	License No. Report for Year E	nded	Page of
	1268 9/30/2015		3A 37
Sheltering Arms If this facility is owned or operated as a cor		ation:	
If this facility is owned or operated as a cor	Business Address	State(s) in Whi	ch Incorporated
Legal Name of Corporation	5 McKinley Avenue, Norwich, CT	3,000 (0)	
Sheltering Arms	06360		
	100300		
		Title	No. Shares
Name of Directors, Officers	Business Address	1100	Held by Each
Please refer to attached listing.	,		
			1
			Į
or Co. 11 - 11 - 12 - Orming of Logst			
Names of Stockholders Owning at Least			
10% of Shares		ļ	
			<u> </u>
			:

### UNITED COMMUNITY & FAMILY SERVICES, INC. **BOARD OF DIRECTORS**

**OFFICERS:** 

Chair:

Connie Hilbert

Mohegan Tribe 13 Crow Hill Road

Uncasville CT 06382

1st Vice Chair:

Patrick McCormack 251 Church Street

Brooklyn CT 06234

2nd Vice Chair:

Charlene Jones

Pequot Pharmaceutical Network 1 Annie George Drive, P.O. Box 3559

Mashantucket CT 06338-3559

Secretary:

**Brian Clinton** 12 Pepperidge Lane Groton CT 06340

Treasurer:

Paul Mathieu 34 Middlefield Street

Groton CT 06340

Immediate Past Chair:

Deborah Kievits 252 Old Canterbury Turnpike, Lot #72

Norwich CT 06360

**BOARD MEMBERS:** 

Karyn Barrows 16 Darling Crossing

Norwich CT 06360

Nicholas Caplanson

Dime Bank 290 Salem Tpke Norwich CT 06360

Richard R. Cascio

Chelsea Groton Bank 904 Poquonnock Rd

Groton CT 06340

Paul Chase 1011 Route 163

Oakdale CT 06370

Ilia Chavez

24 Linden Parkway Norwich CT 06360

Phone: 860-862-6147

Email: chilbert@moheganmail.com

obetz@moheganmail.com CC:

Phone: 860-823-1189 X112

Email: doh@uncashd.org

Phone: 860-396-6101

Email: charleneJones@prxn.com

860-235-0566 Cell:

Phone: 860-938-9333

Email: <u>brian.clinton@gmail.com</u>

Phone: 860-536-8321

Email: mattsmarsh39@gmail.com

860-917-0183 Cell:

860-373-8630 Cell:

Email: dasunflower@hotmail.com

Phone: 860-885-1638

Email: kib621@aol.com

Phone: 860-859-4300

Email: ncaplanson@dime-bank.com

Phone: 860-448-4121

Email: rcascio@chelseagroton.com

Phone: 860-848-8008

Email: pchaseatroute163@att.net

Phone: 860-938-8525

860-886-6600 x 120

Email: ilia.chavez1@gmail.com

Elzbieta (Ela) Chmielewska

11 Silver Street Norwich CT 06360

Leo Chupaska

68 Swanty Johnson Road Uncasville CT 06382

Brian Clinton 12 Pepperidge Lane Groton CT 06340

Dianne Daniels 89 Union Street Norwich CT 06360

Abby Dolliver 6 Deepwood Drive Norwich CT 06360

Mary Carroll FitzGerald 38 Sherwood Lane Norwich CT 06360

Louis M. Habeeb 15 Debbie Court Norwich CT 06360

Shiela Hayes P O Box 185 Norwich CT 06360

Diane Holtzworth 34 Summer Street Norwich CT 06360

Aaron Hughes P O Box 535 Norwich CT 06360

Dan Lohr William W. Backus Hospital 326 Washington St Norwich CT 06360

Soloman (Shaun) Pillay 50 Knollcrest Road Norwich CT 06360

Dr. Robert Strick 16 Osgood Street Norwich, CT 06360

Dr. Mark Tramontozzi 227 Scotland Rd Norwich CT 06360

Phone: 860-887-2812

Email: elachmiel7@yahoo.com

Phone: 860-848-0652 Email: leochup@aol.com

Phone: 860-938-9333

Email: brian.clinton@gmail.com

Phone: 860-887-4408

Email: dd@thedivastylecoach.com

Phone: 860-823-6284

Email: adolliver@norwichpublicschools.org

Phone: 860-887-9309

Email: flynnfitz@comcast.net

Phone: 860-889-7523

Email: n/a

Phone: 860-886-1686 Email: sshucfs@yahoo.com 919-219-2529 Cell:

Phone: 860-887-4083

Email: dtaylorholtz@gmail.com

dianeh@idcs.org

Phone: 860 710-8604

Email: fencingcoach1@aol.com

Phone: 860-823-6360

Email: <u>Dan.Lohr@hhchealth.org</u> Diane: 860-889-8331 x 2201 860-778-8016

Cell:

Phone: 860-949-5800

Email: sdeshni001@yahoo.com

Phone: 860-886-0700/c-917-0467 Email: robert.strick@snet,net

Phone: 860-889-3841 Email: MTANKMD@aol.com

Cell: 860-823-7205

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

### General Information and Questionnaire Individual Proprietorship

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	Page of 3B 37
If this facility is owned or operated as an individu	al proprietorship, 1	provide the following informa	ation:
Ow	vner(s) of Facility		
NT/A			
N/A			

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

## General Information and Questionnaire Related Parties\*

Name of Facility Sheltering Arms		License No 120	No. 1268	Report for Year Ended 9/30/2015		Page 4	of 37
Are any individuals rece marriage, ability to contr	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	cility rel	ated through iation?	Yes O No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Add	lress and ge 11 of the report.
Are any individuals or confined including the rental of properties of the secondarion to any of the	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 bus association to any of the owners operators or officials of this facility?	or servic to this far control,	es, cility, or business	• Yes O No	17 W.Y. 1	£0115	.,
	contract of forces of contract		Carrie		ii i co, provide ui	Surveying A	mormanon.
		Also Pr	Provides		Indicate Where		
Name of Related	Business	Goods Non-Re	Goods/Services to Non-Related Parties	Description of Goods/Services	Costs are Included in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No %**	Provided	Page # / Line #	Reported	Related Party
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	0	0	Management / Administration	16/m12	139,935	139,935
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	0	•	Health Insurance	15/1a5	50,572	50,572
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	0	•	Pensions	15/1a7	42,095	42,095
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	0	•	Disability Insurance	15/1a2	1,824	1,824
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	0	•	Telephone	15/1h1	8,988	886'8
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	0	•	Unemployment Insurance	16/m12		Included in Mgmt Fee
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	0	•	Worker's Compensation	16/m12		Included in Mgmt Fee
		0	0				
		0	0				

<sup>\*</sup> 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	License No		Report for Year Ended	Page of		
Chaltaning Arms	1268	<u></u>	9/30/2015	5 37		
If the facility is licensed as CDH and/or RCH	or provides A	IDS or TB	I services with special Medica	id rates, costs		
must be allocated to CCNH and RHNS as follo	ows:					
Item			Method of Allocation			
Dietary			meals served to residents			
Laundry		Number of	pounds processed			
Housekeeping		Number of	square feet serviced	11 DAGII		
		Number of	hours of routine care provide	d by EACH		
Nursing	!	employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and				
		Registered Attendants		urses, Aides and		
		11 EACH				
Direct Resident Care Consultants			hours of resident care provid	ed by EACH		
			(See listing page 13)			
Maintenance and operation of plant		Square fee				
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?  O Yes O No not made.						
N/A - Only one level of care.				<u>!</u>		
2. Explain the allocation of related company	expenses and	attach cop	y of appropriate supporting da	ita.		
Medical, Dental & FICA are charged directly	to employee	s. All othe	r expenses are allocated to the	appropriate		
departments in accordance with OPA standar	ds.					
doparentes in accession						
3. Did the Facility appropriately allocate and	l self-disallov	v direct and	l indirect costs to non-nursing	home cost centers?		
(e.g., Assisted Living, Home Health, Outp	atient Servic	es, Adult D	ay Care Services, etc.)			
(o.g., 11505564 277225)	• Yes	O No	If "No," explain fully why s not made.	uch allocation was		

Annual Report of Long-Term Care Facility State of Connecticut CSP-6 Rev. 9/2002

## 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.					-		Doge
Silvata filot be included in the			License No.	Report for Year Ended	ear Ended		_
Name of Facility			1268	9/30/2015	3		0 3/
Shelteling rums	Related * to	1 * to			. •		
	Owners,	ers,				Annual	
	Operators, Officers	tors,		Date of	Term of	Amount	Amount
Nome and Address of Lessor	Yes	å	Description of Items Leased	Lease**	Lease	OI Lease	Cigimon
GE Capital, PO Box 642333, Pittsburgh, PA 15264-233	0	0	Copy Machine	05/01/12	36 Months	1,177	1,177
CBS Blooms Business Systems, 50 Rockwell Road,	С	e	Copy Machine Usage	05/01/12	36 Months	107	107
Newington, CT 06111 Crarge Bork Bottled Water 1050 Buckingham St.,	) (	)   e	Water Dispenser Unit		Month-to- Month	49	49
Watertown, CT 06795			7.11. P. Lewissian Courties		Month-to-		
Comcast, PO Box 1577, Newark, NJ 07101-1577	0	•	Cable Television Service	N/A	Month		
	С	0					
	,	,					
	0	0					
	0	0					
	C	С					
	<b>)</b>	,					
	0	0					
	0	0					
	:		© Yes		o No	Total ***	* 1,333

Is a Mileage Log Book Maintained for All Leased Vehicles?

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

<sup>\*\*</sup> Attach copies of newly acquired leases.

<sup>\*\*\*</sup> Amount should agree to Page 22, Line 6e.

### General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
Sheltering Arms	1268	9/30/2015		7	37
	eriod covered by this report	were maintained on the following basis:			
•	•	•			
Accrual O Cash O	Modified Cash				
Is the accounting basis for this					
<u> </u>	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.	scribe fully)				
1 Medicaid cost report, correspondence	with auditors re: cost report, Med	icaid audit representation	\$	12,429	
2		-	\$		
3			\$		
4			\$		
4			<del>,</del>	Services Pro	ridad.
			-		vided
			\$	12,429	
		es, Specify Expense Classification and Line No.			
	Page 15 Line 1D				
Legal Services Information			/r-11	NT	
Name of Legal Firm or Independent	Attorney		Telephone 860-275-82		
1 Robinson & Cole			800-273-82	200	j
2					
3					
4					
Address (No. 9, Street, City, State )	7: C - J - \		<u></u>	****	
Address (No. & Street, City, State, 2	-				
1 280 Trumbull St., Hartford, CT	00103				
2					
3					]
4 5					]
Services Provided by This Firm (de.	soriho fulhı)				
Services Frovided by This Firm (ae.	scribe july)		······································		
1 Corporate legal representation			\$	6,245	
2			\$		
3			\$		
4			\$		
5			\$		
			Charge for	Services Pro	vided
			\$	6,245	
Are These Charges Reflected in the Expend	liture Portion of This Report? If Y	es, Specify Expense Classification and Line No.	· · · ·	- 3	
	Page 15 Line 1E				,
• Yes O No	<del>-</del>				
				<u> </u>	

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

## Schedule of Resident Statistics

Name of Facility Sheltering Arms			License No. 126	No. 1268			Report for 9/30/2015	Report for Year Ended 9/30/2015	þ		Page 8	of   37
0						Period 10/1 Thru 6/30	1 Thru 6/	30		Period 7/1 Thru 9/30	1 Thru 9/	30
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Total	CCNH	RHINS	Residential Care Home	Total	CCNH	RHINS	Residential Care Home
1. Certified Bed Capacity  A On last day of PREVIOUS report period	30			30	30			30	30	_		30
B. On last day of THIS report period	30			30	30			30	30			30
1 ≿	23			23	23	_		23	23			23
	26			26	23			23	26			26
1 (5												
A. Medicare												
B. Medicaid (Conn.)	7,740			7,740	5,662			5,662	2,078			2,078
C. Medicaid (other states)												
	1,359			1,359	1,010			1,010	349			349
E. State SSI for RCH				·								
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	660'6			660'6	6,672			6,672	2,427			2,427
Tota												
Beds												
A. Medicaid Bed Reserve Days	115			115	81			81	34			34
B. Other Bed Reserve Days	129			129	108			108	21			21
Treat Duridant Dane (3C + AA + AB)	273			9.343	6.861			6,861	2,482			2,482

Schedule of Resident Statistics (Cont'd)

Name of Faci	lity			Licer	ise No.				Report	for Year	Ended		Page	of
Sheltering Ar	ms				1268					9/30/201	5		9	37
	•	_	in the certified b		pacity du	ring tl	he repo	rt yea	r?	0	Yes	0	No	
11 120	<u>;</u>		f Change		Ch	ange	in Bed	s		Car	pacity After	er Change		
			Residential								<u>.</u>			
Date of	CCNH	RHNS	Care Home		Lost		(	Gaine	d					
Change	(1)	(2)	(2)	(1)	(0)	(0)	(1)	(0)	(2)	CONTI	DINIC	Residential	Dagger f	ou Chanaa
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	Care Home	Reason n	or Change
	-	-	in certified bed o 90 days followir	_		the re	eport ye	ear (as	report	ed in item	ı 4 above)	provide the nur	nber of	
1st chang	~~		Change in R	esiden	nt Days					cc	NH	RHNS	Residential	Care Home
2nd chan														
3rd chan														
4th chan														
6. Number	of Resid	lents an	d Rates on Septe Medicare	mber	30 of Co Medi		ar			Ç,	lf-Pay		Other Stat	te Assisted
			Iviedicare		Medi	Jaiu				36	m-ray		Onici Sta	C Assisted
	Item		CCNH	C	CNH	RI	HNS	cc	CNH	RI-	INS	Residential Care Home	R.C.H.	ICF-MR
No. of R		}				Text be Only to make \$1.00					100471101 = 1550119 100 17	3	23	
Per Dien														
a. One b												138.08	115.44	
c. Three														
bed r		<sup>‡</sup>												
Ded 1	1115.			<u> </u>										Residential
1		•	al Therapy Treat	ments	<b>S</b>					ТО	TAL	CCNH	RHNS	Care Home
		re - Par	lusive of Part B)											
D.			e Treatments									A CONTROL OF THE CONT		
			Treatments											
	Other													
			Therapy Treatm								nga de la composición			
A.	Medica	re - Par	Therapy Treatn t B											
В.			lusive of Part B) e Treatments											
			Treatments											
C.	Other	Olativo	Treatments						<del> </del>					
		peech T	Therapy Treatm	ents										
			ational Therapy	Treatr	nents									
A.	Medica	re - Par	B											
В.			lusive of Part B) e Treatments										AFTER SAFEKEE AND	
			Treatments											
C.	Other													
		Occupati	ional Therapy T	reatn	ients									

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	5011011	Report for Year		Page	of
-	1268		9/30/2015	Linuxu	10	37
Sheltering Arms						31
Are time records maintained by all individuals receiving co	mpensation?	•	Yes		No	
		·	Total Cost a	nd Hours		
	,				Residential	
Item	CCNH	Hours	RHNS	Hours	Care Home	Hours
A. Salaries and Wages*						
<ol> <li>Operators/Owners (Complete also Sec. I of Schedule A1)</li> </ol>						
2. Administrator(s) (Complete also Sec. III						
of Schedule A1)					62,337	1,092
3. Assistant Administrator (Complete also Sec. IV						
of Schedule A1)						
4. Other Administrative Salaries (telephone						
operator, clerks, receptionists, etc.)		Was a special		herronerolariera hat este cata	2,160	104
5. Dietary Service						
a. Head Dietitian b. Food Service Supervisor		1				
c. Dietary Workers	+				166,521	13,088
6. Housekeeping Service						
a. Head Housekeeper						
<ul> <li>b. Other Housekeeping Workers</li> </ul>	257700-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-			Namines e 44 e mis diferio talifo		
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance b. Other Maintenance Workers					29,911	1,601
8. Laundry Service					29,511	1,001
a. Supervisor						
b. Other Laundry Workers				-		
Barber and Beautician Services						
10. Protective Services		100 - Taranta and Santa		reason in the second state of		
Accounting Services     Head Accountant						
b. Other Accountants		<u> </u>				
12. Professional Care of Residents						7 11 12
a. Directors and Assistant Director of Nurses						
b. RN						
1. Direct Care						
2. Administrative**						
c. LPN					68,689	1,976
1. Direct Care 2. Administrative**	<del>-</del>				00,002	1,570
d. Aides and Attendants					228,470	14,478
e. Physical Therapists						
f. Speech Therapists			<u></u>			
g. Occupational Therapists h. Recreation Workers					35,609	1,818
i. Physicians					33,009	1,010
Medical Director		MOSCOWAN REPRESENTA		(Antonio Mariano III)		
Utilization Review						
3. Resident Care***			asserting the subsequent the subsequent			
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
1. Podiatrists						
m. Social Workers/Case Management						
n. Marketing				neutate man relation	Controlle Solle 198 (Controlle	South State Commence
o. Other (Specify)			36 1946 00			
See Attached Schedule  A-13. Total Salary Expenditures	-		<del> </del>		593,697	34,158
л-13. 10tat занагу Ехрепанигеs	1	1	l	L	1 373,031	J-F, 130

<sup>\*</sup> 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.

<sup>\*\*</sup> 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.

<sup>\*\*\*</sup> 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	RH	INS	Residential	Care Home
D. delan	<u>s</u>	Hours	\$	Hours	S	Hours
Position	1,54,570 1,650	arvéniri.			0	
	######################################	francjary i Bernar	112 (1) (1)	374000000004 SA		
	ateren de <u>ritare</u> Kenduktuktuk	Alfred Commence	200 - 100 -			
		H. Control Harman Co. (1987)				
	PARTICIPATION STATES	ring <del>(1.12-4</del> .) - 94 Wester Harris in 18	<u>    25</u> 45.0852 <u>                                     </u>			
			######################################			
					TO Serve Display the Committee	rung dan dibertata Tabungan banggal
		STOP ANY-TE				1,45,000 (100 (100 (100 (100 (100 (100 (100
						y Naczenziejsky
		en de mortos tobros sel de		- 1 frin (1 more) (1 / 2 m)	Total State of the Control	
		Organia (A)				2 / V (17 (4 2 V 2 V 3 V
	100000000000000000000000000000000000000				es Matario	
			1 Experience (12 1	o mist open validad i 18		
	\$		\$ -		\$ -	
Total	<b>9</b> 4		- J <b>M</b> 2:::: 100 - 2003:	1	<del></del>	<del></del>

### Schedule of Other Fees (Page 13)

	CC	NH .	RH	NS	Residential	Care Home
~ .	s	Hours	\$	Hours	\$	Hours
Service				. N. 12 7. 12 1341	0	
	nder sekent ekstert.		TANK EPPERATO	Karanti Me	T. (1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	197000141-190
		Control of the second of the second		r 195, Ar Schott in Africa. The Control of Marie Control		description
						Alternation of the state of the
						49-24: 12-22-22
	Tittle (Article Linguis)					
						13 WT 1 1 W 1 LEA
		2.24				Colored Transport
			10 0 0 0 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1			
				Tally 1990 - The Art 1990 - The The State of the Control of the Co		
						engalitation generalists Length and the first states
				The state of the s		
	E 150 TA NOT TO FEE TO			<b>第三次表示</b>		
		200 - 100 - 200 - 100 -	Taka Taka E	#1575/#155.XE	. Sant Santag	
			\$	najeti. (Lajki)	\$	
Total	\$		l-Maden at eviation at	Treatment - included the	4	.1

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\*

				uo					
	Jo	37		Compensation Received					
	Page	11		Total Hours Worked					
				Name and Address of All Other Employment**					
d Parties	Report for Year Ended			Line Where Claimed on Page 10					
Kelate	Report for	9/30/2015		Total Hours Worked		:			
Administrators and Other Related Parties*				Full Description of Services Rendered					
Administra	License No.	1268		Fringe Benefits and/or Other Payments (describe fully)					
Assistant			1	Residential Care Home					
Į			Salary Paid	RHNS					
				CCNH					
	Name of Facility	Sheltering Arms		Name	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).		

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

<sup>\*\*</sup> 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)			oi I	I icense No		Report for Year Ended	ear Ended		Расъ	of
(magness) (announce of the magness)				LICOIISC 140.		r ioi iiodoxi	ישר דיוות שי		1 age -	 5
Sheltering Arms				1268		9/30/2015			12	37
		Salary Paid	þ							
			Recidential	Fringe Benefits and/or Other Payments	Rull Decomintion of	Total	Line Where	Nome and Address of All	Total	Company
Name	CCNH	RHINS	Care Home	(describe fully)	Services Rendered	Worked		Other Employment**	Worked	Received
Section III - Administrators***										
Janis Davis, 28 Carter Ave., Norwich, CT 06360			62,337	Non 62,337 Discriminatory	Executive Director	1,092 A2	42			
			;							
						:				
Section IV - Assistant Administrators										
	·									
						-				
*No allowance for salaries will be considered unless full information is provided. The additional sheets if required	The consider	red unless	full informatio	m is provided He	sadditional cheets if rec	mired				

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

<sup>\*\*</sup> Include all other employment worked during the cost year.

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

CSP-13 Rev. 9/2002

P-13 Rev. 9/2002 <b>B. Report of E</b>	xpenattur	62 - 1 101	Report for Y	ear Ended	Page	of
me of Facility	License No.		9/30/2015	Sai Direct	13	37
eltering Arms	126	8		d II oure		
and the state of t			Total Cost a	na riouis		
					Residential	
				TT	Care Home	Hours
Item	CCNH	Hours	RHNS	Hours	Care Home	
3. Direct care consultants paid on a fee						
Direct care consumants part of salary						
for service basis in lieu of salary (For all such services complete Schedule B1)						
					<del> </del>	<del> </del>
1. Dietitian				<u> </u>	<del> </del>	<del> </del>
2. Dentist				ļ		<del> </del> -
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy					<u> </u>	
a. Resident Care	1				<u> </u>	<del> </del>
b. Other						<del> </del>
6. Social Worker	<del> </del>					
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)						
b. Utilization Review	a		Texts Spines Contract			
(Title 18 and 19 only) monthly meeting	.g					THE RESERVE THE RE
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee				_		
(Quarterly meetings)  2. Pharmaceutical Committee					]	
(Quarterly meetings)						
<ol> <li>Staff Development Committee</li> </ol>						
(Once annually)						
e. Other (Specify)					3205	
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care		+		_+		
b. Other	50p - 20p					
11. Nurses and aides and attendants						
a. RN						
1. Direct Care		_			_+	
2. Administrative***						
b. LPN			8 2022			
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other			and the second s			
d. Other (Specify)						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries				\		

<sup>\*</sup> 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.

<sup>\*\*</sup> 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

<sup>\*\*\*</sup> 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 Sheltering Arms	License No. 1268		Report for Y 9/30/2015	Year Ended	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related* Operato Yes	* to Owners, ors, Officers No	Expla		Relationship
N/A		O	0			
		0	0			
		0	0			
		0	0			
		0	0		15	
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
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		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			

<sup>\*</sup> Use additional sheets if necessary.

<sup>\*\*</sup> 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
Sheltering Arms	1268	 9/30/2015		15	37
					Residential
Item		Total	CCNH	RHNS	Care Home
Administrative and General					
a. Employee Health & Welfare Benefits					
Workmen's Compensation		\$			
<ol><li>Disability Insurance</li></ol>		\$ 1,824			1,824
3. Unemployment Insurance		\$			
4. Social Security (F.I.C.A.)		\$ 42,951			42,951
5. Health Insurance		\$ 50,572			50,572
<ol><li>Life Insurance (employees only)</li></ol>					
(not-owners and not-operators)		\$ 555			555
7. Pensions (Non-Discriminatory)		\$ 42,095			42,095
(not-owners and not-operators)					
8. Uniform Allowance		\$			
9. Other (Specify)		\$ 2,030			2,030
See Attached Schedule					Property Company Company
b. Personal Retirement Plans, Pensions, and	d	\$			
Profit Sharing Plans for Owners and			i projektiva se		
Operators (Discriminatory)*					
* ` ` `					
c. Bad Debts*		\$			
d. Accounting and Auditing		\$ 12,429			12,429
e. Legal (Services should be fully described	d on Page 7)	\$ 6,245			6,245
f. Insurance on Lives of Owners and		\$			
Operators (Specify)*					
g. Office Supplies		\$ 3,407			3,407
h. Telephone and Cellular Phones					
1. Telephone & Pagers		\$ 8,988			8,988
2. Cellular Phones		\$			
i. Appraisal (Specify purpose and		\$			
attach copy)*					
j. Corporation Business Taxes (franchise to	ax)	\$ 			
k. Other Taxes (Not related to property - Se					
1. Income*	,	\$ A STATE OF THE PARTY OF THE PAR		Property of the Party of the Pa	
2. Other (Specify)		\$			
See Attached Schedule		de de deservir			
3. Resident Day User Fee		\$ NAME AND POST OF THE PARTY OF T	MILE ALL DE LA COLONIA DE	2075	The state of the s
Subtotal		\$ 171,096			171,096

<sup>\*</sup> Facility should self-disallow the expense on Page 28 of the Cost Report.

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

Sheltering Arms 9/30/2015

Attachment Page 15

### **Schedule of Other Employee Benefits**

Description	CCNH	RHNS	Residential Care Home
			O.
Physicals and Background Checks			\$ 2,030
		indiger 1700 v mayabber 1800 Anny Grand Brandiger	
		1.550 No. 101 va. 105 Option 100 15	
		1 TWF 1 174 A H 18 1 12 A A SEA SE A SE	e 0.020
Total	\$	\$ =	\$ 2,030

**Schedule of Other Taxes** 

CCNH	RHNS	Residential Care Home
		0
\$	\$	\$

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

Name of Facility	License No.		Report for Y	Year Ended	Page	of
Sheltering Arms	1268		9/30/2015		16	37
						Residential
Item			Total	CCNH	RHNS	Care Home
Subtota	ds Brought Forwa	rd:	171,096			171,096
1. Travel and Entertainment						
Resident Travel and Entertainment		\$				
2. Holiday Parties for Staff		\$				
3. Gifts to Staff and Residents		\$				
4. Employee Travel		\$	714			714
5. Education Expenses Related to Seminars at	nd Conventions	\$	(1,758)			(1,758)
6. Automobile Expense (not purchase or depr	reciation)	\$	876			876
7. Other (Specify)		\$				
See Attached Schedule						
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expense		\$	1,506			1,506
2. Advertising Telephone Directory (all such	expenses )***	\$	285			285
3. Advertising Other (Specify)***		\$	4,749			4,749
See Attached Schedule						
4. Fund-Raising***		\$				
5. Medical Records		\$				
6. Barber and Beauty Supplies (if this service	is supplied	\$				
directly and not by contract or fee for servi	ce)***					
7. Postage		\$	239			239
* 8. Dues and Membership Fees to Professional	I	\$	1,153			1,153
Associations (Specify)						
See Attached Schedule						
8a. Dues to Chamber of Commerce & Other Non-A	Allowable Org.***	\$				
9. Subscriptions		\$	16		· · · · · · · · · · · · · · · · · · ·	16
10. Contributions***		\$				
See Attached Schedule						
11. Services Provided by Contract (Specify and	l Complete	\$				
Schedule C-2, Page 21 for each firm or ind	lividual)					
12. Administrative Management Services**		\$	139,935			139,935
13. Other (Specify)		\$	13,269			13,269
See Attached Schedule						
C-14 Total Administrative & General Expenditures		\$	332,080			332,080

<sup>\*</sup> Do not include Subscriptions, which should go in item 9.

<sup>\*\*</sup> Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

<sup>\*\*\*</sup> Facility should self-disallow the expense on Page 28 of the Cost Report.

### Schedule of Other Travel and Entertainment

	CCNH	RHNS	Residential Care Home
Description	CCITAL	TUIND	
			U U
			ggtsga <u>gt</u> syk
			Yeta Sibili
	Sarahadhan Sara		
			<b>建工作的原理</b>
		145-151-23-2	ene internación de la color en planele de la color
Total Other Travel and Entertainment	\$	\$*****	\$ 772

### Schedule of Other Advertising

			Residential
D	CCNH	RHNS	Care Home
Description	f*	11.74	(0)
	4. 7. 20. 4. 7. 4		\$ 4,749
Marketing		Markin, The	CHECONOS
	\$	\$	\$ 4,749
Total Other Advertising			1

### Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
Description	7		0
CUPOT			\$ 919
THE TRANSPORT OF THE PARTY OF T			\$ 193
D.P. Memberchin	aga kabu-arak		\$ 42
			e ziczenecznie
	fall value)		
	garden.		
			College Straffe
Total Dues	\$ -	\$	\$ 1,153

### Schedule of Contributions

			Residential
Description	CCNH	RHNS	Care Home
	191	74.1	0
	얼마하는 상무리를	accented by	ANTENET .
	made representation of the Con-	Perencial Secretaria	Control of the Control
		Participate Control Con-	7257 63 6 HATEL 1 27 7 7 1 1 1 1 3 2 7 1 1 1 4
Total Contributions	C	\$	3

### Schedule of Other Administrative and General

The contraction	CCNH	RHNS	Residential Care Home
Description			(0)
		19453-114 (W)	\$ 652
Lacense rees	AUGUSTANIALI		\$ 12,617
Non-Allow GA Allocation		12 12 12 12 12 12 12 12 12 12 12 12 12 1	PERSONAL PROPERTY.
		rd wire e se	
		tugaten, C	
	STANISH ANDES	PARTON HARADA	
	eren e <del>la</del> altea	Algudien,	
	ACMENT OF		end Karil
		eda kalida	ragalah darah
	The contract of the contract o	The state of the s	Himself (4 MEV)
Total Other Administrative and General	\$	<b>'S</b>	\$ 13,269

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

Name of Facility	License No.	Report for Year Ended	Page of 17   37	
Sheltering Arms	1268	9/30/2015	17   37	
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Co are Included in An Report Page #/Lin	nual
United Community & Family Services, Inc., 34 East Town Street, Norwich, CT 06360	139,935	Management and general services. Note: Includes unemployment insurance and worker's compensation.	Page 16 Line M12	

<sup>\*</sup> 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)

NIon	ne of Facility		Licens	a No	Report for Y	ear Ended	Page	of
1	tering Arms		LLICEIIS	1268	9/30/2015		18	37
SHE	ternig Arms		J	1206	7/30/2013	<u></u>	1	ntial Care
	Ttom			Total	CCNH	RHNS	1	Iome
2.	Item			Total	CCIVII	Kiins	11	Offic
۷.	a. In-House Preparation & Service							
	1. Raw Food		9	68,275				68,275
	Non-Food Supplies		9					10,211
	3. Other (Specify)		9					10,211
	3. Other (Specify)		- 4					
	b. Purchased Services (by contract other		9					
	than through Management Services)		•					
	(Complete Schedule C-2 att. Page 21)							
	c. Management Services**		9	a contract of the contract of				
	d. Other (Specify)		9					
			•					
2E	Total Dietary Expenditures $(2a + b + c + d)$		9	78,486				78,486
22:							Reside	ntial Care
2F.	Dietary Questionnaire			Total	CCNH	RHNS	i	lome
G.	Resident Meals: Total no. of meals served per	day	y:*					
H.	Is cost of employee meals included in 2E?		Yes	<u> </u>	No			
I.	Did you receive revenue from employees?	0	Yes	•	No	If yes, specify amt.		
J.	Where is the revenue received reported in the	Co	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	•	Yes	· O	No	cost.		
	Members, Guests) included in 2E?					COSt.		
L.	Is any revenue collected from these people?	•	Yes	0	Ņo	If yes, specify amt.		\$586
M.	Where is the revenue received reported in the	Co	st Repo	rt? (Page/Line	Item)		Page 30	, Line IV 1
	Is cost of food (other than meals, e.g.,							
N.	snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	0	Yes	•	No	If yes, specify cost.		
О.	Is any revenue collected from employees?	0	Yes	•	No	If yes, specify amt.		
P.	Where is the revenue received reported in the	Co	st Repo	rt? (Page/Line	Item)			
						·····	·	

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

<sup>\*\*</sup> Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No. 1268		F	Report for Year Ended 9/30/2015			3	of 7
Sheltering Arms			208		9/30/20	1	19 Resi	dential	Care
Item			Total		CCNH	RHNS	Resi	Home	
a. In-House Processing*  1. Bed linens, cubicle curtains, draperies,		Lbs.							
gowns and other resident care items washed, ironed, and/or processed.***	1	Amt. \$							
<ol> <li>Employee items including uniforms, gowns, etc. washed, ironed and/or</li> </ol>	-	Lbs.					<u> </u>		
processed.***		Amt. \$					+		
3. Personal clothing of residents washed, ironed, and/or processed.***	-	Lbs.					<u> </u>		
wasned, Ironed, and/or processed.	_	Amt. \$	<u> </u>						
4. Repair and/or purchase of linens.***		Lbs. Amt. \$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 							# V # # 1
c. Management Services**	$\neg$			1,202		The state of the s	))'''		1,2
d. Other (Specify)  Laundry Supplies  3E. Total Laundry Expenditures (3a+b+c+d)		5	3	1,202	4				1,2
3E. Total Laundry Expenditures (3a+6+6+d)  3F. Laundry Questionnaire									
	0	Yes		•	No	If yes,	st.		
H. Did you receive revenue nom employees.		Yes		•	No (Page)	If yes, specify an Line Item)	ıt		
I. Where is the revenue received reported in the C	ost	Report	t?		(Page/		<u> </u>		<del> </del>
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		Yes		•	No	If yes, specify co	st.		
K. Did you receive revenue from these people?		Yes		•	No	If yes, specify an	nt.		. <u></u>
L. Where is the revenue received reported in the C	ost	Repor	t?		(Page	Line Item)			

<sup>\*</sup> 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.

<sup>\*\*</sup> Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

<sup>\*\*\*</sup> 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.	Repo	rt for Year E	nded	Page	of
Sheltering Arms	1268		9/30/2015		20	37
		I				Residential
_			Total	CCNH	RHNS	Care Home
Item	To Digital		Total			
Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel	\$				
1. Supplies - Cleaning (Mops,	Amt.	Φ			Ì	
pails, brooms, etc.)						
b. Purchased Services (by contract other	Sq. Ft. Serviced	1			ļ	
than through Management Services)	by Personnel		30,994			30,994
(Complete Schedule C-2 att.	Amt.	Φ	30,994			
Page 21)		•				
c. Management Services*		<u>\$</u> \$	182			18
d. Other (Specify)		Э.	102			
Other Housekeeping Supplies		<u>ф</u>	21.176			31,17
4E. Total Housekeeping Expenditures (4a	+b+c+d	\$	31,176			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$				
						34
b. Medicine Cabinet Drugs		\$				
c. Medical and Therapeutic Supplies		\$		<u> </u>		<del>- </del>
d. Ambulance/Limousine***		\$				
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		3		<u> </u>		
f. X-rays and Related Radiological		9				
Procedures***						
g. Dental (Not dentists who should be	included under		3			
salaries or fees)						15 (15 (15 (15 (15 (15 (15 (15 (15 (15 (
h. Laboratory***			B		+	4,2
i. Recreation			4,216	<u> </u>		4,2
j. Other (Specify)****	<del>_</del>		\$			
See Attached Schedule						A 5
5K. Total Resident Care Expenditures (5a	- <del>- 5i</del> )		\$ 4,560	)		4,5

<sup>\*</sup> Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

<sup>\*\*\*</sup> Facility should self-disallow the expense on Page 29 of the Cost Report.

<sup>\*\*\*\*</sup> ICFMR's should provide a detailed schedule of all Day Program Costs.

### **Schedule of Other Resident Care**

Description	CCNH	RHNS	Residential Care Home
Description	The District		
an college Charles and Charles Design in Col. The class of a charles being the college Charles College			
Hallender, St. Wilder, St. Williams, Williams, Williams, St. Williams, William			
		recognication of the second se	
Total Other Resident Care	\$	\$ -	\$ -

Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001 State of Connecticut

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

11. 13				7 ( 7) T	D T. St. St. 32					4
Name of Facility Sheltering Arms				Licerise Ino. 1268	9/30/2015	<b>.</b>			rage 21	37
		Related ** to Owners,	o Owners,		-					
		Operators, Officers	Officers				Total Cost	Total Cost/Page Ref.***	<u> </u>	
Name of Individual or Company	Address	Yes	% V	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHINS	Residential Care Home	<u>Б</u>	Line
vices	PO Box 4658, Wallingford, CT 06492	0	•	Cleaning Services				30,994	20 4/b	1/p
		0	0							
		0	0							
		0	0				1			
		0	0							
		0	0							
		0	0							
		0	0					:		
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							
		0	0							

<sup>\*</sup> List all contracted services over \$10,000. Use additional sheets if necessary. \*\* Refer to Page 4 for definition of related.

<sup>\*\*\*</sup> Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Yo	ear Ended		Page of
Sheltering Arms	1268	9/30/2015		-	22   37
					Residential Care
Item		Total	CCNH	RHNS	Home
6. Maintenance & Operation of Plant		]			
a. Repairs & Maintenance	\$	5,428			5,428
b. Heat	\$	14,239			14,239
c. Light & Power	\$	31,328			31,328
d. Water	\$	9,016			9,016
e. Equipment Lease (Provide detail on p	page 6) \$	1,333			1,333
f. Other (itemize)	\$	21,899			21,899
See Attached Schedule	1901				
6g. Total Maint. & Operating Expense (6a	- 6f) \$	83,243			83,243
7. Depreciation (complete schedule page 23	3*)				
a. Land Improvements	\$	871			871
b. Building & Building Improvements	\$	72,227			72,227
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$	8,740			8,740
*7e. Total Depreciation Costs (7a + b + c + c	d) \$	81,838	4		81,838
8. Amortization (Complete att. Schedule Po	age 24*)				:
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (Specify)	\$				
*8e. Total Amortization Costs (8a + b + c + c	d) \$				
9. Rental payments on leased real property	less	1			
real estate taxes included in item 10b	\$				
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$				,
c. Personal property taxes	\$			,,,	
11. Total Property Expenses (7e + 8e + 9 +	10) \$	81,838			81,838

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

### Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Residential Care Home
			0
Various contracted repairs and maintenance (no one contract over \$10K)			\$ 17,593
Small Equipment			\$ 4,306
		Transportation	
	le se sanciario de la como e Programa de la como estado estado en la como estado en la como de la c		
Total Other Repairs and Maintenance	\$	\$ -	\$ 21,899

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006 Depreciation Schedule

		אס ולסע	Depi eciation Schedule	neanie					
Name of Facility		License No.			Report for Year Ended	Snded		Page	Jo
Sheltering Arms		1268	88		9/30/2015			23	37
		Historical Cost	Less		Accumulated Depreciation to	Method of			
i i		Exclusive of	Salvage	Cost to Be	Beginning of		Useful	Depreciation	,
Froperty Item		Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
A. Land Improvements								DWZ	
<ol> <li>Acquired prior to this report period</li> </ol>		46,461		45,611	44,257	S/L	Various	871	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	ich schedule)								
A-4. Subtotal									871
B. Building and Building Improvements									
1. Acquired prior to this report period		2,299,365		2,280,704	1.525.891	S/L	Various	68.407	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	ich schedule)	161,998		51,459		S/L	Various	3.820	
B-4. Subtotal									72,227
C. Non-Movable Equipment							Signature and the state of the		
		55.192		55 192	55 197	S/I.	Varione		
2. Disposals (attach schedule)						2	CD CO TO		
3 Acmired during this report period (attach schedule)	ob schedule)								
	To a mileage								
	logbook Date of	Historical	-		Accumulated				
	maintained? Acquisition	Cost	Less		Depreciation to	Method of			
	070	Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
	I es i no Month Year	STATE STATES	V 21UC	Depreciated	rears Operations	Depreciation	Lile	for this year	I otals
<ul> <li>D. Movable Equipment</li> <li>1. Motor Vehicles (Specify name, model</li> </ul>									
and year of each vehicle)									
ૡ૽									
b,									
C.									
d,									
2. Movable Equipment									
a. Acquired prior to this report period		179,345		177,915	151,414	S/L	Various	7,516	
b. Disposals (attach schedule)									
c. Acquired during this report period									
(attach schedule)		11,499		11,241		S/L	Various	1,224	
D-3. Subtotal									8,740
E. Total Depreciation									81,838
						Contract Con		ACCOUNTS OF THE PROPERTY OF THE PARTY OF THE	

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				İ
operation religious				
organia de grandas e		311-22-24-0 <del>24</del> -4-52		
				7,372 (11
		Hava lokeane		e de la companya de l
			Victoria (Zimie)	
Total additions for	Land Improvements	\$11000-700	100 000 000 000 000 000 000 000 000 000	\$
Deletions:				
Adelli akeyzad.				
SECTION OF			riging the same of	i di diventi
				表数数编进的
		Introverse.		AN TANKE
Total deletions for	Land Improvements	\$		\$

<sup>\*</sup>Ties to Page 23, Line A3

#### Schedule of Building Improvements Acquired during this report period

	g improvements acquired during this report period	Cont	Useful	Depreciation
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				.m
9/21/2015		\$ 15,000	20	\$ 623
	Remianing work on new roof	\$ -16,950	20	\$ 703
11/10/2014	Generator - see note on attached schedule regarding depreciation	\$ 15,000	10	\$ -
2/20/2015	Generator - see note on attached schedule regarding depreciation	\$ 68,375	10.	\$
3/3/2015	Generator - see note on attached schedule regarding depreciation	\$ 17,853	10	\$ 102
6/22/2015	Generator - see note on attached schedule regarding depreciation	\$ 26,779		\$ 2,223
and the state of t	Generator - Gas piping	\$ 2,041	10	\$ 169
Todacolo North Park (1970)				
7. T. C.				
Total additions for	Building Improvements	\$ 161,998		\$ 3,820
Deletions:				
S MARIOL NO VINCENTE		0.00000000000000000000000000000000000		
AND CLOUP WAY PRO		50 ( ) 10 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (		verselener
		Part of the state		
			F 4F 14-4	
Tafal Halatiana for	Building Improvements	\$ -		\$

<sup>\*</sup>Ties to Page 23, Line B3

#### Schedule of Non-Movable Equipment Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
GIBUTAL SI BUS				
			hiptor (name) and State (	
The American Control of the American Control of the		4470460000		
Total additions for	Non-Movable Equipment	\$		\$ -
Deletions:				
			SAN SANTONETICES	
E 7000 B			75 70 F To Out 27	
			SAND WARES	THE RESIDENCE OF THE PARTY OF T
			English Kelop	1717 - 17

<sup>\*\*</sup>Ties to Page 23, Line A2

<sup>\*\*</sup>Ties to Page 23, Line B2

	Attachment Pages 23 24
Total deletions for Non-Movable Equipment \$	<b>:</b>
*Ties to Page 23, Line C3	
**Ties to Page 23, Line C2	

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
6/22/2015	Install 4 Cat - Wireless WAPS	\$ 1,514	75 E FAST <b>7</b>	\$ 179
11/17/2014	Returned fabric to re-do chairs	\$ (2,464)		\$ (493)
5/11/2015	Locking beverage storage cart	\$ 2,022	7	\$ 289
6/2/2015	Stacking arm chairs	\$ 763	10	\$ 76
8/5/2015	2 Lounge chairs/2 loveseats	\$ 4,869	10	\$ 487
10/8/2015	Gas range stove	\$ 4,795	7	\$ 685
				Totalejetji (Spjata)
Total additions for	Movable Equipment	\$ 11,499		\$ 1,224
Deletions:				
		gos propri		Terri Madichavasi dasa Persi Madichavasi dasa
				or her excellence below Total and the Control
260000000000				
TIMOSTANIAN		1 yes - 100 x 7 x 4 x 2 x		
Total deletions for	Movable Equipment	\$10000000000000000000000000000000000000		<b>\$</b> \\}=\\\

<sup>\*</sup>Ties to Page 23, Line D2c \*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
AMEDICAL PROPERTY.				Eseti(X-6850)
#Sand of #5 as				
		force of environments		
		Today tip results		
		A CONTRACTOR		
Total additions for	Leasehold Improvement	\$	value essentiale.	\$ 10-11-27-50
Deletions:				
		- Grand Gel Gerdan Y Grand Bill Student		
				- A ACO ARBAN
COM CHEM. 1877 S. N. 1820				HILLEND.
Bergingerene		Total City School Services		
Total deletions for	Leasehold Improvement	\$4.46		\$

<sup>\*</sup>Ties to Page 24, Line C3

<sup>\*\*</sup>Ties to Page 24, Line C2

Property Movable Equipment	Acquisition <u>Year</u>	Historical <u>Costs</u>	SA Portion RD Portion	Cost to Be <u>Depreciated</u>	Life	Method <u>Life</u>	2015 <u>Depro.</u>	2015 Accum	NBV
Acquired prior 2000	Var	65,276		65,276	Var	S/L	•	64,239	1
Acquisition 2001: Storage Bins Muscarella Adapter/Filters/Tubing Rinse Unit/Faucet Dishwasher Lift Gate Rollaway Table 2 Dishwasher Tables	2001 2001 2001 2001 2001 2001	1,739 1,266 250 5,857 1,844 1,402		1,739 1,266 250 5,857 1,844 1,402	N N N N N N N N N N N N N N N N N N N	S/L		1,739 1,266 250 5,857 1,844 1,402	1 1 1 1 1
Acquisition 2002: Computer drops for RD Desk Floor Cleaning machine Furniture for SA Installation of Dishwasher Medication Cart Slicer Storage cabinet Toaster Conveyor	2002 2002 2003 2002 2002 2002 2002 2002	1,085 1,892 1,804 13,821 405 1,227 725 520 520		1,085 1,892 1,804 1,804 1,227 1,227 725 520	N N N N N N N N N N N N N N N N N N N	7/8	, , , (6)	1,085 1,892 1,892 13,824 1,227 725 222 520	11111111
<u>Acquisition 2005</u> Chairs	2005	2,668		2,668	10	S/L	,	2,668	1
Acquisition 200 <u>6</u> Side chairs Recliners/chairs etc.	2006 2006	3,455 5,200		3,455 5,200	5 6	7/S 8/T	346 520	3,455 5,200	
Acquisition 2008 Furniture	2008	4,525		4,525	10	NS/L	452	3,620	905
<u>Acquisition 2009</u> 2 dressers, 6 twin beds & frames Window Shades	2009	1,222 280		1,222 280	V 13	S/L	175	1,222 280	1 1
Acquisition 2010 7 recliners 100% SA 10 Hospital Mattresses LCD TV & mounting bracket Vatal signs monitor & stand	2010 2010 2010 2010	4,644 1,711 1,100 1,052		4,644 1,711 1,100 1,052	ໝຕານ	보 명 명 명	1 1 1 1	4,644 1,711 1,100 1,052	1 1 1 1
Acquisition 2011 SA Renovations Furniture - chairs & Loveseat Furniture - chairs & Loveseat Satellite System Furniture - chairs & Loveseat Furniture - chairs & Loveseat Furniture - chairs & Loveseat Satellite System**	2011 2011 2011 2011 2011 2011	120 1,689 3,506 6,575 6,575 6,575		120 1,689 3,506 6,575 1,689 3,506 6,575	ომოლი	********	24 338 701 - 338 701	120 1,689 3,506 6,575 1,689 3,506 6,575	

United Community & Family Services d/b/a Shettering Arms Depreciation Schedule

	674 1,044	231 2,956 682 1,972 8,371 1,113	1,077 1,971) 1,733 687 687 4,383	27,966
NBV	a 1,	7 8 7 8 7		
2015 Accum	2,698 4,178	923 739 455 493 2,093 445	179 (493) 289 76 76 487 685	160,154
2015 Deprc.	674 1,044	461.30 - 227 246 1,046 223	179 (493) 289 76 487 685	8,740
Method <u>Life</u>	S/L S/L	ત્ર જ જ જ જ	7.8 7.8 7.8 7.8 7.8 7.8 7.8 7.8 7.8 7.8	
Life	സസ	2,5 5 10 7	7 7 10 10 10 10 10 10 10 10 10 10 10 10 10	
Cost to Be <u>Depreciated</u>	3,372 5,222	1,153 3,695 1,137 2,484 10,484 1,558	1,256 (2,464) 2,022 763 4,869 4,795	189,156
RD Portion	691	265 319	257	1.532
SA Portion F	3,372	1,153 3,695 1,137 2,464 10,464	1,256 (2,464) 2,022 763 4,869 4,795	35.085
Historical Costs	4,063 5,222	1,153 3,695 1,557 2,464 10,464 1,877	1,514 (2,464) (2,022 763 4,869 4,795	400 044
Acquisition	2012 2012	2014 2014 2014 2014 2014 2014	2015 2015 2015 2015 2015 2015	
09/30/15	Property <u>Acquisition 2012</u> Fiber Data Link Service Sofa and Chairs	Acquisition 2014  Toro Snow Blower Lawn Tractor/Mower Controller based Antenna Fabric to Refurbish 30 Arm Chairs Refurbish 30 Arm Chairs Refurbish 30 Arm Chairs	Acquisition 2015 Install 4 Cat - Wireless WAPS Returned fabric to re-do chairs Locking beverage storage cart Stacking arm chairs Furniture - 2 lounge chairs/2 loveseats	

190,844

Property	Acquisition <u>Year</u>	Historical Costs	SA Portion RD Portion	Cost to Be <u>Depreciated</u>	Life	Method <u>Life</u>	2015 Deprc.	2015 Accum	NBV
Building and Building Improvements Acquired prior 2000	Var	1,011,268		1,017,092	Var	S/L	•	963,865	47,403
Acquired during 2000 Acquired prior 2000 Painting of Exterior Acquired Pointing of Exterior Acquired Pointing Management (1997)	2000	7,886 1,019,154 26,350		7,886 1,024,978 26,350	5 5	S/L		7,886 971,751 26,350	47,403
Current year Acquisition 2002: Dining Room Remodel (Painting/Blinds) Work on SA electrical Panel Work on SA electrical Panel Renovate Bathrooms 2003 Metal Door Shed (Shared Item with Ross) Entrance Skylights Plumbing (SHARED WITH ROSS) Gold Room Carroet	2002 2002 2003 2004 2005 2005 2005 2005	10,687 4,250 50,619 2,558 3,550 9,000 5,500 4,118		10,687 4,250 50,619 5,558 3,558 9,000 6,118 4,118	ო ო <del>გ ე ე ე ე ვ</del> ო ო	*********	3,375	10,687 4,250 43,873 2,558 3,550 9,000 9,000 9,118 7,118	6,746 0 0 - 2,475
Acquisition 2006 Stainwell patch and paint Painting & Courtyard Renovations	2006 2006	9,000 8,536		9,000 8,536	ໝທ	7/S 7/S	1 1	9,000	4 1
Acquisition 2007 Window sashes Men's room alterations Carpet for Atrium 2nd Floor Gas water heater Drain Piping replacement 2nd floor corridor carpet	2007 2007 2007 2007 2007 2007	2,531 36,100 3,111 7,950 3,300 4,117		2,531 36,100 3,111 7,950 3,300 4,117	აგ. ი 10 10 ი	78 78 78 78	2,407 7- 795 330	2,531 21,660 3,111 7,155 2,970 4,117	14,440 - 795 - 795
Acquisition 2008 Roof work proposal 3538 2 new Pole Lights Ladies Room CL. Wood Invoices Kitchen renovations HVAC system*	2008 2008 2008 2008 2008 2008	7,616 1,300 20,078 3,044 2,200 826,060		7,616 1,300 20,078 3,044 2,200 826,060	30 51 51 51 51 51 51	*****	254 87 1,339 203 147 41,303	2,031 693 10,708 1,624 1,173 330,424	5,585 607 9,370 1,421 1,027 495,636
Acquisition 2009 Valcor Communications - Outdoor cable/wiring Outdoor Signage for SA Lighting for Sheltening Arms	2009 2009 2009	6,024 825 7,900		6,024 825 7,900	20 7 7	7/S 8/L 8/L	301 118 1,129	2,108 825 7,900	3,916
Acquisition 2010 Chimney repair 83% SA Chimney repair 83% SA New membrane in lieu of pavers 83% SA 1st floor bathroom remodel 100% SA Wireing for alarm system 83% SA Emergency unlocking device 100% SA *Adjustment to previously purchased asset 2008	2010 2010 2010 2010 2010	3,000 4,110 1,995 11,484 450 3,000 (1,500)	2,490 510 3,411 699 1,656 339 11,484 - 374 77 3,000 - (1,245) (255)	2,490 3,411 1,656 11,484 374 3,000 (1,245)	កាលបាលបាល	\$\$\$\$\$\$\$\$	498 682 331 - 75	2,988 4,094 1,987 11,484 448 3,000 (1,245)	, 12 16 8 8 8 (255)

	Year Year	Costs	SA Portion	NO PORTION	Cost to Be Depreciated	Life	Inethod Life	ZU15 Deprc.	Accum	NBV
Acquisition 2011										
Lumber for Attic	2011	1,091			1,091	5	S/L	73	364	727
	2011	6,551			6,551	ო	S/L	,	6,551	,
Repoint Boiler Chimney	2011	12,800			12,800	ហ	S/L	2,560	12,800	,
DISDWasher Installation	2011	2,304			2,304	co.	S/L	461	2,304	,
	2011	681			681	c,	S/L	136	681	1
	2011	3,292			3,292	ະດ	S/L	658	3,292	•
Grease Trap Installation	2011	4,500			4,500	15	S/E	300	1,500	3.000
	2011	120			120	10	<b>3</b>	7	9	9
New Carpet in Front Lobby	2011	2.010			2.010	! <b>с</b> с	7	402	2010	3 '
Kitchen Cabinets	2011	16.566			18.586	י ער	3 7	2 2 2	1,010	ı
Sutters, windows, painting - Final payment	2011	26,203	21,748	4,455	21,748	<b>.</b> E	S/L	2,175	10,874	15,329
Acquisition 2012										
Shower Stall Replacement	2012	5,390			5,390	15	S/L	359	1,437	3,953
	2012	1,512			1,512	15	S/L	101	403	1,109
	2012	47,000	39,010	7,990	39,010	20	S/L	1,951	7,802	39,198
Annuinition 2012										
House Ania Calla	2,00	6	1	,	1	ę		•		1
	2013	0100	ean'/	1,448	9an',	<b>5</b> 7	٦ ا	323	1,060	7,455
Flooring in Lower Dining Room	2013	1,300		1,300	•	7	S/L	•	1	1,300
New Circulator for Boiler**	2013	1,151	926	196	926	Ŋ	S/L	191	573	578
New Flooring in SA Dining Room	2013	6,032	6,032		6,032	0	S/L	603	1,810	4,222
2nd Floor Roof Replacement	2013	3,950	3,279	672	3,279	20	S/L	164	492	3,458
Upgrade Voice Cable for VOIP	2013	5,794	4,809	985	4,809	20	S/L	240	721	5.072
Repair Front of Building	2013	3,100	2,573	527	2,573	20	S/L	129	386	2,714
	2013									
Acquisition 2014										
Garage-Flat roof replacement	2014	4,985	4,985		4,985	20	S/L	249	499	4,487
Concrete repair on Handicap ramp	2014	5,325	2,663	2,663	2,663	10	S/F	266	533	4,793
Install circulating pump and piping	2014	1,256	1,256		1,256	50	S/L	63	126	1,131
Deposit on new roof	2014	16,950	14,069	2,882	14,069		S/L	1	t	16,950
Acquisition 2015	400	, , , , , , , , , , , , , , , , , , ,			1	ç	į	;	;	;
, , , , , , , , , , , , , , , , , , , ,	2013	15,000	12,450	2,550	12,450	25	ָב מל	623	623	14,378
Remining work on new root	e Lnz	nca'al	14,058	7,862	14,069	20	S/L	703	703	16,247
	2015	15,000		·	1	10	S/L	•	,	1
	2015	68 375	- t	•	,	10	S/L	•		,
	2015	17,853	1,019	3.035	1.019	10	3/5	102	102	917
	2015	26 779	22.227	4.552	22.227	5 6	. X	2 2 2 3	2 2 2 3	20 004
Generator - Gas piping	2015	2,041	1,694	347	1,694	10	S/L	169	169	1,525
	ı									
		COC POP C	404 075	740 244	007 000 0					

Note\*\*: The Facility received a \$100,000 grant from OPM to add the generator. Therefore, for reimbursement purposes, only the costs in excess of the \$100,000 will be depreciated.

NBV	192 -	192 -	25,793 - 4,216 - 6,459 1,074		3,025	4,980 20	960 240	45,127 1,334	592 \$ 787,438
2015 Accum	55,192	55,192			e,				81,838 <b>\$ 1,858,592</b> 148,175 (66,337)
2015 Deprc.	1		, , ,	ŧ	1	830	•	87.1	<b>⇔</b> ⇔ ↔
Method <u>Life</u>	S/L		7/S 8/L	3/F	S/L	7/S	3/L		Per Trial Balance CR vs FS Difference
Life	Var		Var 5	₩ >	က	ស	ហ		
Cost to Be Depreciated	55,192	55,192	25,793	177')	3,025	4,150	1,200	45,611	2,622,123
RD Portion						850			-
SA Portion RD Portion						4,150			
Historical <u>Costs</u>	55,192	55,192	25,793	1,22,1	3,025	5,000	1,200	46,461	2,753,861
Acquisition <u>Year</u>	Var		Var 2001	various	2006	2010	2011		
Property	Non-Wovable Equipment Acquired prior 2000 Current year Acquisition	Total	Land Improvement Acquired prior 2000 Tree Services	Various Land Improvements	<u>Acquisition 2006</u> Tree Services	Acquisition 2010 Parking lot renovations	<u>Acquisition 2011</u> Parking lot pavement and extension	Total	Total Depreciation For Period Total Historical Cost

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

# Amortization Schedule\*

Nar She	Name of Facility Sheltering Arms		License No.	1268	Report for Year Ended 9/30/2015	r Ended		Page	of 37
**		Date of			Accumulated			1	, c
		Acquisition			Beginning of	Basis for			<del></del>
	Ifom		_		Year's			Amortization	
₹	Organization Expense	Mondi	Amortization	Amortized	Operations	Amortization**	%   	for This Year	Totals
	1.								
	2.								
	3.						+		
A-4	A-4. Subtotal								
æ.	Mortgage Expense								Manufalent Sandan Andre Sundan
	1.	_							
	2.								
	3.								
B-4.	B-4. Subtotal								
ပ	Leasehold Improvements and Other								
	1. Acquired prior to this report period			_	-,-				
	2. Disposals (attach schedule)								
	3. Acquired during this report period								
	(attach schedule)								
O 4-	C-4. Subtotal								
D.	Total Amortization								
**	* 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
Sheltering Arms	1268	9/30/2015			25   37
11. Property Questionnaire					
Part A					
Is the property either owned by the	e Facility	⊙ Yes	0	No	If "Yes," complete Part B.
or leased from a Related Party?*		O 168	O	NU	If "No," complete Part C.
*If any owner or operator of this fa-					
business association to any person a related party transaction.	or organization from wh	om buildings are leased, th	en it is considered		
Description		Total			
Date Land Purchased		01/01/16			
2. Date Structure Completed		01/01/26			
3. If <b>NOT</b> Original Owner, Date	of Purchase	N/A			
4. Date of Initial Licensure		N/A			
5. Total Licensed Bed Capacity		30			
6. Square Footage		N/A			
7. Acquisition Cost		16,205			
a. Land b. Building		144,430			
Part B - Owner and Related Pa	rties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing	11103	The two tegans			
a. Type of Financing (e.g., fi	ixed, variable)			and the second s	24 Control Section Control Con
b. Date Mortgage Obtained					
c. Interest Rate for the Cost					
d. Term of Mortgage (number					
e. Amount of Principal Borr					
f. Principal balance outstand			Est mark and personal		
Complete if Mortgage was I					
During Current Cost Ye g. Type of Financing (e.g., fi					
h. Date of Refinancing	xeu, variable)				
i. New Interest Rate					
j. Term of Mortgage (number	er of years)				
k. Amount of Principal Borr					
<ol> <li>Principal Outstanding on I</li> </ol>					
Part C - Arms-Length Leas				T	
Name and Address of Lesso	r P	roperty 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

\$ Rate	9/30/2015 Total	CCNH	RHNS	Resident Hot	
		CCNH	RHNS	1	
		CCNH	RHNS	Hoi	<u>ne</u>
		<u> </u>		i	
	li .				
\$		5-12/65/44-2014(S)			
Rate					
\$					
Rate					
	_				
\$					
Rate					
9	S				
<del></del>					
	\$				
_		\$			\$ (Carry Subtotals forward to next page

(Carry Subtotals forward to next page)

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

Name of Facility	License 1	No.		Report for Y	ear Ended		Page	of
Sheltering Arms	12	68		9/30/2015			27	37
							Reside	
	Item			Total	CCNH	RHNS	Care H	ome
		otals Bro	ught Forward					****
12. C. Movable Equipm								
1. Automotive E	quipment							
A. Item		Rate	Amount					
Lender			<u> </u>					
Address of Lender			······································					
2. Other (Specify	·)		\$					
A. Item		Rate	Amount					
Lender								
Address of Lender		<u></u>						
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable	Equipment Intere	est						
Expense (C1 +			\$					
12. D. Other Interest Exp			\$	26,638		world the in-	2	6,638
Interest Expense -	- Capital							
10 Tetal All Index 27	(1007 + 100	10 · 10D)						
<ul><li>13. Total All Interest Exp</li><li>14. Insurance</li></ul>	ense (12B7 + 12C	3 + 12D	) \$	26,638			2	6,638
a. Insurance on Prop	arty (huildings or	der)	ď					
b. Insurance on Auto		пу)	\$ \$	375				275
c. Insurance other th		ecified a		3/3				375
1. Umbrella (Blan		. Joinou a	\$					
2. Fire and Exten			\$					
3. Other (Specify			\$			· · · ·	<u> </u>	
			Ì					
14d. Total Insurance Expe			\$	375				375
15. Total All Expenditure	s (A-13 thru C-14	9	\$	1,233,295			1,23	3,295

# D. Adjustments to Statement of Expenditures

	e of Fa			Lic		Report for Ye	ar Ended	Page	of
Shelt	ering A	Arms		<u> </u>	1268	9/30/2015		28	37
					Total			D 1 1 - 1	.4:-1 Oana
	Page				Amount of	~~ "	DIDIO		ntial Care
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	П	ome
Page	10 - S		es and Wages						
1.			Outpatient Service Costs	\$					
2.	<u> </u>		Salaries not related to Resident Care	\$					. ,
3.			Occupational Therapy	\$					27.507
4.			Other - See attached Schedule	\$	37,507				37,507
Page	13 - 1	Profes.	sional Fees						
5.			Resident Care Physicians **	\$					
6.	<u></u>		Occupational Therapy	\$					
7.			Other - See attached Schedule	\$			processor All Colores and All Colores		
Page	s 15 d		Administrative and General						
8.			Discriminatory Benefits	\$			<u> </u>	ļ	
9.			Bad Debts	\$					6,245
10.	15	1e	Accounting & Legal	\$	6,245		<u> </u>		0,243
11.	<u> </u>		Telephone	\$				<u> </u>	
12.			Cellular Telephone	\$					
13.			Life insurance premiums on the life	4					
			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.			Travel for purposes of attending						
			conferences or seminars outside the						
			continental U.S. Other out-of-state						
		<u> </u>	travel in excess of one representative	\$				<del>                                     </del>	
17.		<u> </u>	Automobile Expense (e.g. personal use)	\$					5.024
18.	. 16	M2 8	Unallowable Advertising *	\$				<del> </del>	5,034
19.	,		Income Tax / Corporate Business Tax	\$				<del></del>	
20.		ļ	Fund Raising / Contributions	\$				-	
21	·	ļ	Unallowable Management Fees	\$				-	
22	.	ļ	Barber and Beauty	\$				-	14,819
23		<u>l</u>	Other - See attached Schedule	\$	14,819				14,019
	e 18 - J	Dietar	y Expenditures						
24	. 30	IV 1	Meals to employees, guests and others		-0.6				586
			who are not residents	<u> </u>	586				300
		Laune	lry Expenditures						
25	.		Laundry services to employees, guests						
	<u> </u>		and others who are not residents	\$					
		House	keeping Expenditures						
26			Housekeeping services to employees, guests						
	<u> </u>		and others who are not residents		5	<u> </u>		<del> </del>	64 101
			Subtotal (Items 1 - 26	5) \$		 	<u> </u>	<u></u>	64,191

<sup>\*</sup> All except "Help Wanted".

<sup>(</sup>Carry Subtotal forward to next page)

<sup>\*\*</sup> 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

					Residential
Page Ref	Line Ref	Description	CCNH	RHNS	Care Home
10	12C1	Non-allowable LPN salaries (see attached calculation)			\$ 37,507
	sa shurtayin			250 (810 (50 JE)	
	acada yakan da k				oner og engledere er Oprekligtere er gjerere e
	And in				
			i na godena v stragija. Prima na se se oversjenao		
1 2 2 2 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2					
Total Othe	r Salaries	Adjustment	\$ 114.0.2	\$ -	\$ 37,507

#### Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
7.600,000,00 * 3.447,000,00	White Visite The Greek				
	19 49 19 57 3				
				Argentant (N. My	
	sacilis receive. Exist e il ajori				
Total Other	r Fees Adj	ustments.	\$	\$	\$ -

#### Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16		Non Allowable GA Allocation		A A POR LOCATION (SELA CE) PROGRAMA SA PROGRAMA (SELA CE)	\$ 12,617
16		Over-Stated GA Allocation (see attached calculation)			\$ 2,202
	Character Affici				
	120 - 20 - 24 - 54 - 54 - 54 - 54 - 54 - 54 - 54				
Total Othe	r A&G Ad	justments	\$	\$	\$ 14,819

#### United Community & Family Services d/b/a Sheltering Arms LPN Salary Disallowance 09/30/15

The purpose of this calculation is to allow LPN salaries to the extent of the aides average wage rate.

	Salary	Hours*	Wage per Hour
LPN	68,689	1,976	34.76
Aides	228,470	14,478	15.78
Total Salary Expenditures			
		Wage per Hour	
LPN		34.76	
Aides		15.78	
Variance		18.98	ı
Variance		18.98	
LPN Hours		1,976	:
Disallowance		37,507	

<sup>\*</sup> Per client questionnaire.

#### GA Allocation Disallowance Sheltering Arms September 30, 2015

Audit Reserve per TB	15,000
Disallowed %	14.68%
Disallowed Amount	2,202
GA Allocation per TB	139,935
Disallowed Amount	(2,202)
Allowable GA Allocation	137 733

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

			D. Adjustments to Statemen					D	
	e of Fa	-		Lic	ense No.	Report for Y	ear Ended	Page	of
Shelt	ering A	Arms			1268	9/30/2015		29	37
					Total			- 11	
	Page				Amount of			i	ntial Care
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	Н	ome
			Subtotals Brought Forward	\$	64,191				64,191
Page	20 - K	Reside	nt Care Supplies***						
27.			Prescription Drugs	\$					
28.			Ambulance/Limousine	\$					
29.			X-rays, etc	\$	-				
30.			Laboratory	\$					
31.			Medical Supplies	\$					
32.			Oxygen (non emergency)	\$					
33.			Occupational Therapy	\$					
34.			Other - See Attached Schedule	\$					
Page	22 - N	<b>Lainte</b>	enance and Property						
35.			Excess Movable Equipment Depreciation						
			See Attached Schedule	\$	202				202
36.			Depreciation on Unallowable						
			Motor Vehicles	\$					
37.			Unallowable Property and Real						
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.	-		Other - See Attached Schedule	\$					
Page	27 - I	nsura	ince						
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Othe	r - Mis								
42.			Research or Experimental Activities	\$					
43.	30	IV4	Radio and Television Revenue	\$	6,525				6,525
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.	<u> </u>		Other (include personnel and other						
			costs unrelated to resident care) - See						
			Attached Schedule	\$	5				5
Not 1	For Pr	ofit P	roviders Only						
50.			Building/Non Movable Eq. Depreciation						
			Unallowable Building Interest -						
			See Attached Schedule	\$	Complete of the Complete of th	HEAT STATE OF THE PARTY OF THE	TO SHI WATER TO SHIRT WATER TO SHIP WATER TO		
51	Total	Amo	unt of Decrease (Items 1 - 50)	\$	70,923				70,923
J1.	z viul	AIIIU	une of Decrease (Leenso 1 - 50)	ψ,	10,725	<u> </u>	<u> </u>		

<sup>\*\*\*</sup> 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	Residential Care Home
TOTAL STATE			An yartıyası rest		
	1122				
(**)23 EU/(Cen			Agratega (araba)		
			ZILTI Venebile		
	302 Sh. X. 60				
				na e e secolo	
	Buther fort		Ericki, talen		
- 111222			<ul> <li>Fig. 100, Fig. 100, March 1980, Phys. Lett. B 11, 120, 120, 120, 120, 120, 120, 120,</li></ul>		
Veriller Larve.				.539 V. arker 1 - 1 - 1 - 1 - 1	
MACHEEL A				representation and	
Total Othe	r Ancillary		\$ -	\$ -	\$ -

#### Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
				ver flexi ili sirili	\$ 202
(27) 750 775 24					
1997-1971					
Yazana ya i				relation and substitution of the substitution	
	rymerical order.		Mirani Palitik		78-71-72-77-72
	Two tings in the Age				
Total Exce	ss Movable	e Equipment Depreciation	\$ -	\$ -	\$ 202

#### Schedule of Other Property Adjustments

					Residential
Page Ref	Line Ref	Description	CCNH	RHNS	Care Home
	H. T. T. T.		<b>#########</b>		
	SUNNAM.				
- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	121 SA 9-16			Swithist	
7-20-8-7-12-3 1-7-2-7-7-7-13-13-13-13-13-13-13-13-13-13-13-13-13-					
-,,4:::::::::::::::::::::::::::::::::::					
1700 Q					
Control of the contro	7				VIII JUGERUS
		Adjustments	\$	\$ -	\$

Residential

Page Ref	Line Ref	Description	CCNH	RHNS	Care Home
- 30	ĮV5	Interest Income			\$ 5
			edudintent ist	Sand alliels above or sh	TOTAL AND THE COMME
	Yorazet				
			nya noma sityantokon. Sistemaka ayanda	war andres A 44.7 A Marka A 4.	
	C121374.V-1.234			res vestement	
1322 C. 412 C. 2					
			Color of Carlotter Color of Colors		
Total Othe	r Adjustme	ents	\$ -	\$	\$5

Schedule of Unallowable Building Interest

Residential
TYCGINCHING

Page Ref	Line Ref	Description	CCNH	RHNS	Care Home
- J. J. B.					The transfer of the second
			vin North		
					10,000 mm and 10
				Tana ing adamstation Tan ing pakangan sign	
			kwa maji		
	7.11-13-15				
	gaşlajı.		anicarita basile su Riskitia diabasiki)		
	PARAMÉS:		tha was arreduced		Z, Z, G. G. AP., S. C.
Total Unal	lowable Bu	illding Interest	\$	\$	\$

# United Community & Family Services d/b/a Sheltering Arms Shared Depreciation Expense/Auto Disallowance 09/30/15

Valcor Communications - Outdoor cable/wiring upgrade       301       17%*         2008 Roof Work       254       10%         2008 Two new pole lights for front steps       87       10%         2007 Water Heater       795       10%         2007 Drain Piping       330       10%         Various Land Improvements       41       10%         Total       1,507         (Less) None 10% Items       -       -         Revised Amount       1,507       -         Percent Shared       10%       -         Depreciation/Amt Disallowed (1)       151       -         Total 17% Shared Depreciation       301       -         (Less) None 17% Items       -       -         Revised Amount       301       -         Percent Shared       17%       -         Depreciation/Amt Disallowed (2)       51       -         Total 35% Shared Depreciation (Less) None 35% Items       -       -         Revised Amount       -       -         Percent Shared       35%       -         Depreciation/Amt Disallowed (3)       -	Description	2015 Depreciation	Shared Portion	Life
2008 Two new pole lights for front steps       87       10%         2007 Water Heater       795       10%         2007 Drain Piping       330       10%         Various Land Improvements       41       10%         Total       1,507         Itess) None 10% Items       -         Revised Amount       1,507         Percent Shared       10%         Depreciation/Amt Disallowed (1)       151         Total 17% Shared Depreciation       301         (Less) None 17% Items       -         Revised Amount       301         Percent Shared       17%         Depreciation/Amt Disallowed (2)       51         Total 35% Shared Depreciation       -         (Less) None 35% Items       -         Revised Amount       -         Percent Shared       35%         Depreciation/Amt Disallowed (3)       -	Valcor Communications - Outdoor cable/wiring upgrade	301	17%*	
2007 Water Heater       795       10%         2007 Drain Piping       330       10%         Various Land Improvements       41       10%         Total       1,808         Total 10% Shared Depreciation         (Less) None 10% Items       -         Revised Amount       1,507         Percent Shared       10%         Depreciation/Amt Disallowed (1)       301         (Less) None 17% Items       -         Revised Amount       301         Percent Shared       17%         Depreciation/Amt Disallowed (2)       51         Total 35% Shared Depreciation         (Less) None 35% Items       -         Revised Amount       -         Percent Shared       35%         Depreciation/Amt Disallowed (3)       -	2008 Roof Work	254	10%	
2007 Drain Piping   330   10%	2008 Two new pole lights for front steps	87	10%	
Various Land Improvements       41       10%         Total       1,808         Interview of the provided of the	2007 Water Heater	795	10%	
Total 10% Shared Depreciation         1,507           (Less) None 10% Items         -           Revised Amount         1,507           Percent Shared         10%           Depreciation/Amt Disallowed (1)         151           Total 17% Shared Depreciation         301           (Less) None 17% Items         -           Revised Amount         301           Percent Shared         17%           Depreciation/Amt Disallowed (2)         51           Total 35% Shared Depreciation (Less) None 35% Items         -           Revised Amount         -           Percent Shared         35%           Depreciation/Amt Disallowed (3)         -	2007 Drain Piping	330	10%	
Total 10% Shared Depreciation         1,507           (Less) None 10% Items         -           Revised Amount         1,507           Percent Shared         10%           Depreciation/Amt Disallowed (1)         151           Total 17% Shared Depreciation         301           (Less) None 17% Items         -           Revised Amount         301           Percent Shared         17%           Depreciation/Amt Disallowed (2)         51           Total 35% Shared Depreciation         -           (Less) None 35% Items         -           Revised Amount         -           Percent Shared         35%           Depreciation/Amt Disallowed (3)         -	Various Land Improvements	41	10%	
(Less) None 10% Items       -         Revised Amount       1,507         Percent Shared       10%         Depreciation/Amt Disallowed (1)       151         Total 17% Shared Depreciation       301         (Less) None 17% Items       -         Revised Amount       301         Percent Shared       17%         Depreciation/Amt Disallowed (2)       51         Total 35% Shared Depreciation (Less) None 35% Items       -         Revised Amount       -         Percent Shared       35%         Depreciation/Amt Disallowed (3)       -	Total	1,808	-	
(Less) None 10% Items       -         Revised Amount       1,507         Percent Shared       10%         Depreciation/Amt Disallowed (1)       151         Total 17% Shared Depreciation       301         (Less) None 17% Items       -         Revised Amount       301         Percent Shared       17%         Depreciation/Amt Disallowed (2)       51         Total 35% Shared Depreciation (Less) None 35% Items       -         Revised Amount       -         Percent Shared       35%         Depreciation/Amt Disallowed (3)       -				
Revised Amount       1,507         Percent Shared       10%         Depreciation/Amt Disallowed (1)       151         Total 17% Shared Depreciation         (Less) None 17% Items       -         Revised Amount       301         Percent Shared       17%         Depreciation/Amt Disallowed (2)       51         Total 35% Shared Depreciation         (Less) None 35% Items       -         Revised Amount       -         Percent Shared       35%         Depreciation/Amt Disallowed (3)       -	Total 10% Shared Depreciation	1,507		
Percent Shared         10%           Depreciation/Amt Disallowed (1)         151           Total 17% Shared Depreciation         301           (Less) None 17% Items         -           Revised Amount         301           Percent Shared         17%           Depreciation/Amt Disallowed (2)         51           Total 35% Shared Depreciation         -           (Less) None 35% Items         -           Revised Amount         -           Percent Shared         35%           Depreciation/Amt Disallowed (3)         -	• •	-	_	
Depreciation/Amt Disallowed (1)  Total 17% Shared Depreciation (Less) None 17% Items Revised Amount 901 Percent Shared 177% Depreciation/Amt Disallowed (2)  Total 35% Shared Depreciation (Less) None 35% Items Revised Amount Percent Shared 17% Percent Shared 35% Depreciation/Amt Disallowed (3)  151  161 178 189 189 189 189 189 189 189 189 189 18	Revised Amount			
Total 17% Shared Depreciation (Less) None 17% Items Revised Amount 301 Percent Shared 17% Depreciation/Amt Disallowed (2) 51  Total 35% Shared Depreciation (Less) None 35% Items Revised Amount Percent Shared Depreciation/Amt Disallowed (3)  -  -  -  -  -  -  -  -  -  -  -  -  -	Percent Shared	<del></del>	_	
(Less) None 17% Items-Revised Amount301Percent Shared17%Depreciation/Amt Disallowed (2)51Total 35% Shared Depreciation-(Less) None 35% Items-Revised Amount-Percent Shared35%Depreciation/Amt Disallowed (3)-	Depreciation/Amt Disallowed (1)	151	<b>±</b>	
(Less) None 17% Items-Revised Amount301Percent Shared17%Depreciation/Amt Disallowed (2)51Total 35% Shared Depreciation-(Less) None 35% Items-Revised Amount-Percent Shared35%Depreciation/Amt Disallowed (3)-	Total 17% Shared Depreciation	301		
Revised Amount 301 Percent Shared 17% Depreciation/Amt Disallowed (2) 51  Total 35% Shared Depreciation - (Less) None 35% Items - Revised Amount - Percent Shared 35% Depreciation/Amt Disallowed (3) - 35%		-		
Depreciation/Amt Disallowed (2)  Total 35% Shared Depreciation (Less) None 35% Items Revised Amount Percent Shared Depreciation/Amt Disallowed (3)  -	Revised Amount	301	<b>-</b>	
Total 35% Shared Depreciation  (Less) None 35% Items  Revised Amount  Percent Shared  Depreciation/Amt Disallowed (3)	Percent Shared	17%	i i	
(Less) None 35% Items-Revised Amount-Percent Shared35%Depreciation/Amt Disallowed (3)-	Depreciation/Amt Disallowed (2)	51	- =	
(Less) None 35% Items-Revised Amount-Percent Shared35%Depreciation/Amt Disallowed (3)-	Total 35% Shared Depreciation	-		
Revised Amount - Percent Shared 35% Depreciation/Amt Disallowed (3) -		<del>-</del>		
Percent Shared 35% Depreciation/Amt Disallowed (3) -	•	_	-	
Depreciation/Amt Disallowed (3)		35%		
		-	-	
Total Disallowance (1, 2, &3)			<b>=</b>	
	Total Disallowance (1, 2, &3)	202	_	

<sup>\*</sup> Effective 9/30/2008 percentage of shared assets allocated to Ross Adult Day Care changed from 10% to 17%.

<sup>\*\*35%</sup> due to amount of loan outstanding.

#### Sheltering Arms 9/30/2015 Unallowable Dietary Calculations

Dietary Expense Disallowance		
Total Dietary Expense	\$	-
Reduction of Expense from RADC		-
Total Dietary Expense Including RADC	\$	-
Total Meals		
Cost per Meal	\$	-
Unallowable Meals		-
Unallowable Dietary Expense	\$	-
Dietary Salary Disallowance		
Cook Salary	\$	-
Total Meals Less RADC		_
Salaries per Meal	\$	-
Unallowable Meals		
Unallowable Dietary Salaries	\$	-
Total Unallowable Expense and Salaries	\$	_
Less Reduction of Expense from RADC	•	_
Total Disallowance	\$	-

**Note:** The facility no longer provides meals to employees. As a result, no disallowance of dietary expenses is deemed necessary.

## Annual Report of Long-Term Care Facility

CSP-30 Rev.10/2005

#### F. Statement of Revenue

Name of Facility	License No.		Report for Y	ear Ended		Page of
Sheltering Arms	1268		9/30/2015			30   37
						Residential Care
	Item		Total	CCNH	RHNS	Home
I. Resident Room, Board & Routin	e Care Revenue					
1. a. Medicaid Residents (CT on	ly)	\$	833,158			833,158
b. Medicaid Room and Board	Contractual Allowance **	\$				
2. a. Medicaid (All other states)		\$				
b. Other States Room and Boa	ard Contractual Allowance **	\$				
3. a. Medicare Residents (all inc	lusive)	\$				
b. Medicare Room and Board	Contractual Allowance **	\$				
4. a. Private-Pay Residents and 6	Other	\$	258,750			258,750
b. Private-Pay Room and Boa	rd Contractual Allowance **	\$				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medic	are	\$	Service Commence of the Commen	appaintment of the property of		
b. Prescription Drugs - Medic		\$				
c. Prescription Drugs - Non-N		\$				
	Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medical		\$	-			
b. Medical Supplies - Medical		\$				
c. Medical Supplies - Non-Me		\$		****		
	edicare Contractual Allowance **	\$		***		
3. a. Physical Therapy - Medicar		\$				
b. Physical Therapy - Medicar		\$	· · · · · · · · · · · · · · · · · · ·			
c. Physical Therapy - Non-Me		\$				
	edicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare		\$				
b. Speech Therapy - Medicare		\$	<del> </del>			
c. Speech Therapy - Non-Med		\$				
	licare Contractual Allowance **	\$	1			
5. a. Occupational Therapy - Mo		\$	1			
	edicare Contractual Allowance **	<del></del> \$				
c. Occupational Therapy - No		\$				
	on-Medicare Contractual Allowance **	<u></u> \$				
6. a. Other (Specify) - Medicare		\$				
b. Other (Specify) - Non-Med		<u> </u>				
III. Total Resident Revenue (Section	· · · · · · · · · · · · · · · · · · ·	\$				1,091,908
IV. Other Revenue*	ii i. dii d Seedon ii.)	Ψ	1,071,708			1,051,500
	01	φ	70/	And the second second		596
Meals sold to guests, employed		\$				586
2. Rental of rooms to non-resider	nts	\$				
3. Telephone		\$				( 505
4. Rental of Television and Cable	e Services	\$	1			6,525
5. Interest Income (Specify)		\$	-			5
6. Private Duty Nurses' Fees		\$				1
7. Barber, Coffee, Beauty and Gi	tt shops	\$				4.5.5
8. Other (Specify)		\$	1			160,627
V. Total Other Revenue (1 thru 8)		\$	<del></del>	-		167,743
VI. Total All Revenue (III +V)		\$	1,259,651			1,259,651

<sup>\*</sup> Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

<sup>\*\*</sup> Facility should report all contractual allowances and/or payer discounts.

#### Schedule of Other Resident Revenue - Medicare

#### Related Exp

Page Ref Description	CCNH	RHNS	Residential Care Home
			0
		Zinitai, arabi	allia illa compin
			eraj la avala
		en jan 100 variable en	
Total Other Resident Revenue - Medicare	\$	\$	S

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

#### Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
2005-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-				0
		MAKARAKE		
			erijas trija maišeja. Projektijas	
77.43(12)				
Total Othe	r Resident Revenue	<b>\$</b>	\$400.00	\$

#### **Interest Income**

#### Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30 IV5	Interest Income	10,205			5
100			antista (sil	icasacans	
				giriyiyeva.	
		(14) mari sa tila samatan amanin mangi. Yili Samatan Samatan			
Total Inter	est Income		\$	\$	\$

#### Schedule of Other Revenue

				Residential
Page Ref	Description	CCNH	RHNS	Care Home
- 1 - 12 (140 - 141 - 141 ) - 3 (1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -			*	(0)
30 IV8	Unrestricted Contributions			\$ 59,668
30 IV8	Grant Revenue (Refer to depreciation schedule for offset of this revenue)	Jania (19	Hower bring	\$ 100,000
30 IV8	Other Income	ė pastikai (		\$ 15
30 IV8	Prior Period Adjustment		Market But	\$ 945
		nedesigalande geográfica (c. La La Sala de		nastatónes I assemblei Bel Caracia o caldungo A. M. E
				Alia Shark
				được phát địch các ki
STE COMMENTS				
Total Othe	er Revenue	\$	3	\$ 160,627

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-31 Rev. 6/95

#### G. Balance Sheet

ł .		Facility	License No.	Report for Yea	r Ended	Page	of
Shelte	rin	g Arms	1268	9/30/2015		31	37
			Account			Am	ount
Asset							
		rrent Assets				di.	
		Cash (on hand and in banks)		C D 1D 14-)		\$	
	<u>2.                                    </u>	Resident Accounts Receivab	le (Less Allowance	for Bad Debts)		\$ \$	
		Other Accounts Receivable (	Excluding Owners	or Related Parties)		\$ \$	
		Inventories				\$	
	5.	Prepaid Expenses				Φ	
		a					
		b					
		C				_	
<u> </u>	_	d.				\$	
		Interest Receivable				\$	
		Medicare Final Settlement R				\$	
	8.	Other Current Assets (itemiza	2)			φ	
10	787	1. T.C	41 (2)			\$	
		tal Current Assets (Lines A1	uiru 8)			φ	
		ted Assets				\$	
		Land	*Historical Cost			\$	
	2.	Land Improvements	Accum. Deprecia	tion	— Net	Ψ	
	<u> </u>	Duildings	*Historical Cost	LIOII	1401	\$	
	٥.	Buildings	Accum. Deprecia	tion	 Net	Ψ	
<u> </u>	1	Leasehold Improvements	*Historical Cost	tion	TYCL	\$	
	4.	Leasenoid improvements	Accum. Deprecia	tion.	 Net	١٣	
<del> </del>	5	Non-Movable Equipment	*Historical Cost	LIUII	1100	\$	
	J.	MOII-MONGOIG Eduihment	Accum. Deprecia		 Net	*	
	6	Movable Equipment	*Historical Cost		1100	\$	
	υ.	MOASOIC Edithinent	Accum. Deprecia	tion	— Net	ľ	
	7	Motor Vehicles	*Historical Cost	CIOII	1100	\$	
	1.	TATOTOT A CHIC+C2	Accum. Deprecia	tion	 Net	ľ	
	Q	Minor Equipment Not Denre		.ioii	1100	\$	
		Minor Equipment-Not Depreciable					
	9.	Other Fixed Assets (itemize)	)			<b> </b> \$	
						_	
B-10.		Total Fixed Assets (Lines B	1 thru 9)			\$	

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

The provider does not maintain a separate balance sheet for Sheltering Arms.

# G. Balance Sheet (cont'd)

	G. Dalance S.				
		o st Dud		Page	of
	License No.	Report for Year End	eu	32	37
Name of Facility	1268	9/30/2015	===	Amo	\unt
Sheltering Arms	Account				<del>/uni</del>
	Account	Total Brought F	orward: \$		
	And for Equity Purp	oses.			Ţ
C. Leasehold or like property record	ded for Edairy 2 1		\$		
1 Land	*Historical Cost		١.	_	
2. Land Improvements	Accum. Deprecia	ntion Ne	t §	<u>}</u>	
	*Historical Cost			•	
3. Buildings	Accum. Deprecia		et	<u>\$</u>	
	*Historical Cost		1		
4. Non-Movable Equipment	Accum. Depreci	ation N	et	<u>\$</u>	
	*Historical Cost		ļ	_	
5. Movable Equipment	*Historical Cost Accum. Depreci	iation N	et	\$	
	*Historical Cost	t			
6. Motor Vehicles	Accum. Deprec	iation	let	\$	
j		Ittion		\$	
7. Minor Equipment-Not Dep	reciable (C1 thru 7)			\$	
C & Total Leasehold or Like Prop	erties (C1 unu 1)				
D Investment and Other Assets		_		<u></u> \$	
Deferred Deposits				\$	
2 Escrow Deposits	derrice along Co.	ot .	. <u> </u>		
3. Organization Expense	*Historical Co		Net	\$	
_	Accum. Depre	Clation		\$	
4. Goodwill (Purchased Onl	y)			\$	
4. Goodwill (Purchased On) 5. Investments Related to Re	esident Care (temize	*)			
				\$	
6. Loans to Owners or Rela	ted Parties (itemize)	Loan D	ate		
Name and Addres	s Amour	11			
	}				
Ţ.	•				
	1	}			
				\$	
7. Other Assets (itemize)					
	d diam D	1 thm 7)		\$	
D-8. Total Investments and Oth	er Assets (Lines D	1 mu //		<u> </u>	
D-8. Total Investments and On D-9. Total All Assets (Lines A9	+ RI0 + (9 + D9)				ges 23 and 24).

<sup>\*</sup> 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 Fac			License No.	Report for Year F	Inded	Page	of
Sheltering A	rms		1268	9/30/2015		33	37
			Account			Amo	unt
Liabilities		-:					
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			\$		
	2.	Notes Payable (itemize)			\$		
	3.	Loans Payable for Equipr		1)(Itemize)	Deta Desa		
		Name of Lender	Purpose	Amount	Date Due		
1							
						4 1 1	
				İ			
			60 1/	Gr -11-11	\$	1	
	4.	Accrued Payroll (Exclusive	ve of Owners and/or	Stockholaers only )	\$		
	5.	Accrued Payroll (Owners		s only }	\$		
	6.	Accrued Payroll Taxes Pa			\$		
	7.	Medicare Final Settlemer			\$		
	8.	Medicare Current Finance					
	9.	Mortgage Payable (Curre	nt Portion)	7. 7.7	\$		
	10	. Interest Payable (Exclusiv	ve of Owner and/or I	Related Parties)	\$		
		. Accrued Income Taxes*			\$		
	12	. Other Current Liabilities	(itemize )		9		in the second
						)	
A-13	3. To	otal Current Liabilities (Li	nes A1 thru 12)			<u> </u>	

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

The provider does not maintain a separate balance sheet for Sheltering Arms.

## G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	of
Sheltering Arms	1268	9/30/2015		34	37
	Account			Amo	unt
		Total Broug	ht Forward:		
Liabilities (cont'd)					
B. Long-Term Liabilities			İ		
Loans Payable-Equipment (			\$	2000	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable			\$		
3. Loans from Owners or Rela	ted Parties (itemize)		\$		
Name and Address of Lender	Amount	Loan D	/indires		
4. Other Long-Term Liabilities	s (itemize )	l	\$		
	(				
<del></del>					
B-5. Total Long-Term Liabilities (L	ines B1 thru 4)		\$		
C. Total All Liabilities (Lines A-1	3 + B-5)		\$		

The provider does not maintain a separate balance sheet for Sheltering Arms

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

	ne of Facility	License No.	Report for Y	ear Ended		age	of
She	Itering Arms	1268	9/30/2015		3		37
A.	Reserves	Account		1 1		Amo	ount
Λ.		11 1					
	1. Reserve for value of l				\\$		
	2. Reserve for depreciati	on value of leased buildi	ngs and appurter	iances			
	to be amortized				\$		
	3. Reserve for depreciati	on value of leased person	nal property (Equ	uity)	\$		
	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				\$		
В.	Net Worth						· · ·
	1. Owner's Capital			· · ·	\$		
	2. Capital Stock				\$		
	3. Paid-in Surplus				\$		
	4. Treasury Stock		,,,,,,		\$		
	5. Cumulated Earnings				\$		(1,873,972)
<u> </u>	6. Gain or Loss for Perio	d 10/1/20	14 thru	9/30/2015	\$		39,980
	7. Total Net Worth				\$		(1,833,992)
C.	Total Reserves and Net W	orth			\$	(	(1,833,992)
Э.	Total Liabilities, Reserves	, and Net Worth			\$		(1,833,992)

# H. Changes in Total Net Worth

	_				of
	License No.	Report for Year E	nded	Page	
lame of Facility	1268	9/30/2015		36	37
Sheltering Arms				An	nount
	Account	F 09/30/2014	4		(1,873,972)
A. Balance at End of Prior Period as	shown on Report of	)		S	1,259,651
				\$	1,299,631
Total Expenditures (From Statement	ent of Expenditures	1 ugc 27 )		\$	39,980
D. Net Income or Deficit				\$	(1,833,992)
E. Balance					
F. Additions  1. Additional Capital Contribute  Total Expenses per Pg. 27  F/S vs C/R Depreciation  Rounding  2. Other (itemize)	ed (itemize) 7 1,233,295 66,337 (1)				
F-3. Total Additions				\$	
G. Deductions	/Dortners (Speci	fv)		\$	2
G. Deductions  1. Drawings of Owners/Operat	Gistratuleis (Deec	Title	Amount		
Name and Address (No., C	ну, мию, 24 7			\$	
2. Other Withdrawings (Speci	fy)		ount		
Purpose		<del>Am</del>	Ount		
				\$	
3. Total Deductions		2/20/15		\$	(1,833,9
H. Balance at End of Period	0	9/30/15			

# I. Preparer's/Reviewer's Certification

License No.	Report for Year Ended	Page of			
1268	]9/30/2015	37 37			
Check appropriate category					
Rest Home with Nursing Supervision only (RHNS)	☑ Residential Care Home				
parer/Reviewer Certifica	tion				
the issued field audit reports for the clusion in this report of expenses whole expenses of which I am aware (apputation system) as a result of reaction in this report on Pages 28 and	hich are not reimbursable under (except those expenses known to ding reports, inquiry or other set 29 (adjustments to statement of	the be rvices			
Title	Date Signed				
Signature of Preparer  Title  Perperparer					
Printed Name of Preparer					
	Phone Number				
	203-781-9600				
	Rest Home with Nursing Supervision only (RHNS)  Darer/Reviewer Certificate that am familiar with the applicability is supervision in this report of expenses we calculate the expenses of which I am aware imputation system) as a result of reasonce in this report on Pages 28 and in this report is in agreement with	Rest Home with Nursing Supervision only (RHNS)  The and am familiar with the applicable regulations governing its preport in this report of expenses which are not reimbursable under the expenses of which I am aware (except those expenses known to in this report on Pages 28 and 29 (adjustments to statement of in this report is in agreement with the books and records, as provided the provided and			

# **Annual Report of Long-Term Care Facility Cost Year 2015 Checklist**

Facility Na	meSheltering Arms
	following check list. Provide an explanation for any "No" answers. Attach ets to explain further, if necessary.
Yes No  x  Explanation:	1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Yes No  x  Explanation:	Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.  N/A
Yes No x Explanation:	<ol> <li>Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation. N/A</li> </ol>
Yes No  x  Explanation:	<ol> <li>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.</li> </ol>

Yes No  x  Explanation:	5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?
Yes No  x  Explanation:	6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health? N/A
Yes No  x  Explanation	<ul> <li>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?</li> <li>: N/A</li> </ul>
Yes No  x  Explanation	8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.  N/A
Yes No  x  Explanation	9. Has resident day user fee expense been properly
Yes No x Explanati	and 22 been detailed on Page 21?

Yes No  x  11. H  Explanation:	lave the dietary and laundry questionnaires on Pages 18 and 19 been completed?
	Ias the personal use portion of automobile expense been disallowed, including, epreciation, lease payments, insurance and taxes?  N/A
	Does historical cost and accumulated depreciation of all assets reported on Pages 3 and 24 roll forward from cost year 2014?
	Does the net book value of all assets reported on Pages 23 and 24 agree with the et book value reported on Pages 31 and 32?  N/A - A separate balance is not maintained
	Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
	Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Yes No  x  Explanation:	17. Have all contractual allowances been properly reported on Page 30?
Yes No  x  Explanation:	18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.  B/S errors were not addressed and a separate balance sheet is not maintained
Yes No  x  Explanation:	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes No  x  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  x  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  x  Explanation:	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Client: Sheltering Arms Medicaid - Sheltering Arms 2015 Cost Report Engagement Period Ending: 9/30/2015 Trial Balance: A,01 - TB-other 1st PP-FINAL RJE **FINAL** UNADJ JE Ref# Account Description 9/30/2015 9/30/2014 9/30/2015 (100,000.00) 0.00 (100,000.00) Grant Revenue Equipment 5135 (754,085.40) (815,182.03) (815,182.03) 5210 Fees - Title 19 (258,750.13) (185,156.88) (258,750,13) Fees - Private Pay 5250 (28,635.00) (32,975.90) (32.975.90)5400 Non-Operating Income (450.00)(585.50)(585.50)6100 Meal Revenue (5,953.26) (6,525.00) (6,525.00)Cable Revenue 6105 0.00 (15.00)6120 Other Income (15.00)44,000.00 15,000.00 15,000.00 Audit Reserve 6130 (1,426.92) 0.00 0.00 Revenue-Prior Period 6140 (5.10)(5.10)(5.10) 6270 Int. Income - Richardson 57,677.55 62,337.27 Salaries - Administrative 62.337.27 7000 54,391.44 55,747.24 55.747.24 Salaries - Director/Super 7005 12,593.64 12,941.49 12,941.49 7030 Salaries - Nurses 34,732.53 35,609,10 Salaries - Coordinator 35,609,10 7033 228,469,55 210,276.44 228,469.55 Salaries - Aides 7040 2,097.80 2,160.10 2,160.10 7050 Salaries - Clerical (38,454.72)0.00 0.00 38.454.72 7055 Salaries - Laundry 172,075.54 166,520.89 128 066 17 38.454.72 Salaries - Dietary 7065 26,343.76 29.911.32 29,911.32 7075 Salaries - Maintenance 1,821.36 1,824.07 1,824.07 Long Term Dis. Ins. 7200 58,206.73 312.27 50,572.30 50.260.03 Medical Insurance 7210 554.84 524.74 554.84 Life Insurance 7225 38.782.72 42.095.07 42,095.07 7400 Pension Plan 42,950.88 40,496,44 42.950.88 7500 F.I.C.A. Exp. 30,305.93 27.005.15 30,994.07 3.988.92 Contract Services 8000 2,226.75 2.030.00 2,030.00 Physicals & Background 8035 2,090.09 1,171.28 2,090.09 8040 Software Maintenance 6,072.30 6,244.65 Legal 6.244.65 8045 12,429,15 6,300.00 12,429.15 Accounting 8050 4.327.36 4.306.08 4,306.08 8100 Small Equip. 344.24 354.28 344.24 Medical/Dental Supplies 8110 1,094.57 612.12 1.094.57 8120 Office Supplies 625.73 222.32 **Program Supplies** 222.32 8125 1,201.84 910.54 1,201.84 Laundry Supplies 8160 182.07 536.33 Housekeeping Supplies 182.07 8165 5,367,22 3,574.36 5,367.22 Dietary Supplies 8170 63.971.62 68,275.17 68,275,17 8180 Food Supplies 4,843.70 3.490.31 4.843.70 8190 Paper Goods 1,360.69 2,691.01 4,216.36 1,525.35 Recreation Supplies 8195 3,429.25 8,987.61 8.987.61 8200 Telephone Exp. 284.64 426.27 284.64 8205 Directory Adv. 2,745.75 (944.81) (944.81)8210 Cell Phone Exp. 226.64 239.34 239.34 8220 Postage 26,638.18 26,638.18 27,015.97 Interest Expense-Capital 8226 652.48 469.40 652.48 8235 License Fees 27,041.05 31,328.02 Electricity 31.328.02 8310 8,514.37 9,015.76 9.015.76 Water & Sewer 8320 14,239.14 13.615.60 14,239.14 8330 Gas 5,506.77 5,427.80 5,427.80 8350 Maint, Materials 29,030.47 (30,008.43) 17.592.84 47,601.27 Contracted Repairs/M 8355 788.10 1,333.20 1,333,20 8400 Leased Equipment 0.00 26.58 0.00 8500 Printing 0.00 16.14 16.14 0.00 Subscriptions 8505 2,556.36 1.505.81 1,505.81 Advertising - Employment 8520 13,916.16 4,749.28 4,749.28 8530 Advertising - Marketing 466.17 480.31 466.17 8600 Co. Vehicle - Gas 409.45 169.87 409.45 Co. Vehicle - Maintenance 8605 978.67 374.91 374.91 8610 Co. Vehicle - Insurance 0.00 113.08 0.00 8615 Co. Vehicle - Lease 713,57 1.220.29 713.57 Employee Transportation 8700 (1,948.97)(1,990.55)(1,948.97) 8760 Staff Education/Training 322 64 0.00 0.00 8770 Conf. & Meetings - External (27.50)190.61 190.61 Conf. & Meetings - Internal 8780 0.00 1.77 0.00 Special Event-Misc 8900 782.28 (16.14)1.152.70 1,168.84 9000 Membership Dues 132,646.02 143,374.97 132,646,02 9100 Depreciation Exp. 15,529.09 15,342.57 15,529.09 Alloc Depreciation Exp. 9105 149,253.00 139.934.66 139,934.66 9800 GA Allocation 11,401.31 12,616.79 12.616.79 9805 Non-Allow GA Allocation 0.00 1,909,274.75 Total

Client:

Sheltering Arms

Subgroup : [1A5] Health Insurance

Engagement:

Medicaid - Sheltering Arms 2015 Cost Report

Period Ending: Trial Balance: 9/30/2015 A.01 - TB-other

A.04 - Grouped TB Workpaper: 1st PP-FINAL FINAL Description Account 9/30/2014 9/30/2015 Salaries and Wages Group : [10-A] Subgroup : [2] Administrators 62,337.27 57,677.55 Salaries - Administrative 7000 57,677.55 62,337.27 Subtotal [2] Administrators Other Administrative Salaries Subgroup: [4] 2,097.80 2,160.10 Salaries - Clerical 7050 2,097.80 2,160.10 Subtotal [4] Other Administrative Salaries Subgroup : [5C] Dietary Workers 172,075.54 166,520.89 Salaries - Dietary 172,075.54 166,520.89 Subtotal [5C] Dietary Workers Other Maintenance Workers Subgroup : [7B] 26,343.76 29,911.32 Salaries - Maintenance 26,343.76 29,911.32 Subtotal [7B] Other Maintenance Workers Subgroup: [12C1 LPNs - Direct Care 54,391.44 55,747.24 Salaries - Director/Super 7005 12,593.64 12,941.49 Salaries - Nurses 7030 66,985.08 68,688.73 Subtotal [12C1] LPNs - Direct Care Subgroup : [12D] Aides and Attendants 210,276.44 228,469.55 Salaries - Aides 210,276.44 228,469.55 Subtotal [12D] Aides and Attendants Subgroup : [12H] Recreation Workers 34,732.53 35,609.10 Salaries - Coordinator 7033 34,732.53 35,609.10 Subtotal [12H] Recreation Workers 570,188.70 593,696.96 Total [10-A] Salaries and Wages Balance Sheet Group: [40] Subgroup: None 350.00 350.00 Petty Cash 1100 10,297.93 16,082.85 Cash Savings -Sheltering Arms 1290 10,199.49 10,204.59 Cash C.D. - Richardson 1320 26,557.84 28,970.87 Accts. Rec. - Eldercare 1510 65.00 65.00 Accts. Rec. - Other 1540 62.85 61.96 Prepaid Insurance 1750 2.134.51 1,639.53 Prepaid Other Expense 1780 7,326.65 7,326.65 Land Improvements 1805 (2,599.17) 0.00 Accum Dep Land Improv 1806 3,127,172.86 3,176,072.86 Buildings 1820 (1,757,758.42) 0.00 Accum Dep Building 1825 157,984.37 299,531.36 Furniture & Equip. 1840 0.00 (129,530.62) 1845 Accum Dep Furniture & Equip 0.00 74,194.13 A/P - State of CT 2090 10,297.93 16,082.85 AP - Sheltering Arms 2110 107,750.00 33,715.87 2280 Audit Reserve 110.00 636.48 Deferred Rev - Other 2450 (1,911,762.86) (1,932,376.44) Net Assets 3000 1,548,546.57 (157,329.65) Subtotal: None 1,548,546.57 (157,329.65) Total [40] Balance Sheet Expenditures Other than Salaries Group: [15] Subgroup : [1A2] Disability Insurance 1,821.36 1,824.07 Long Term Dis. Ins. 7200 1,821.36 1,824.07 Subtotal [1A2] Disability Insurance Subgroup : [1A4] Social Security (FICA) 40,496.44 42,950.88 F.I.C.A. Exp. 40,496.44 42,950.88 Subtotal [1A4] Social Security (FICA)

Workpaper:	A.04 - Grouped TB		
Account	Description	FINAL	1st PP-FINAL
		9/30/2015	9/30/2014
7210	Medical Insurance	50,572.30	58,206.73
Subtotal [1A5] He	ealth Insurance	50,572.30	58,206.73
Subgroup : [1A6]		554.84	524.74
7225 Subtotal [1A6] Li	Life Insurance	554.84	524.74
Subtotal [180] El	ie ilistratice	504,04	VA-1.1 T
Subgroup : [1A7]	Pensions		
7400	Pension Plan	42,095.07	38,782.72
Subtotal [1A7] Po	ensions	42,095.07	38,782.72
Cubarous : Id AG	I Other		
Subgroup : [1A9] 8035	Physicals & Background	2,030.00	2,226.75
Subtotal [1A9] O	· -	2,030.00	2,226.75
	••••	····	
Subgroup : [1D]	Accounting and Auditing	10 100 15	2 222 22
8050	Accounting	12,429.15	6,300.00 6,300.00
Subtotal [1D] Acc	counting and Auditing	12,429.15	6,300.00
Subgroup : [1E]	Lega}		
8045	Legal	6,244.65	6,072.30
Subtotal [1E] Leg		6,244.65	6,072.30
	•		· · · · · · · · · · · · · · · · · · ·
Subgroup : [1G]			
8040	Software Maintenance	2,090.09	1,171.28
8120	Office Supplies	1,094.57 222.32	612.12 625.73
8125 8500	Program Supplies Printing	0.00	26.58
Subtotal [1G] Off	•	3,406.98	2,435.71
Oubtotal [10] Oil	iot supplies		<del>-,</del>
Subgroup : [1H1]	Telephone and Telegraph		
8200	Telephone Exp.	8,987.61	3,429.25
Subtotal [1H1] Te	elephone and Telegraph	8,987.61	3,429.25
Total [15] Expend	ditures Other than Salaries	171,095.55	160,296.00
		-	
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General		
	E		
Subgroup : [4]	Employee Travel	713.57	1,220.29
8700 Subtotal [4] Emp	Employee Transportation	713.57	1,220.29
Subtotal [4] Ellip	oyee Havei	7 10.07	
Subgroup : [5]	Education Expense		
8760	Staff Education/Training	(1,948.97)	(1,990.55)
8770	Conf. & Meetings - External	0.00	322.64
8780	Conf. & Meetings - Internal	190.61	(27.50)
Subtotal [5] Educ	cation Expense	(1,758.36)	(1,695.41)
Subgroup : [6]	Automobile Expense		
8600	Co. Vehicle - Gas	466.17	480,31
8605	Co. Vehicle - Maintenance	409.45	169.87
Subtotal [6] Auto		875.62	650.18
	Advertising Help Wanted	4 505 04	0 556 36
8520 Subtotal IM11 Ad	Advertising - Employment vertising Help Wanted	1,505.81 1.505.81	2,556.36 2,556.36
Gubtotai (Will Ad	vertioning treip veatred	1,000.03	2,000.00
Subgroup : [M2]	Advertising Telephone Directory		
8205	Directory Adv.	284.64	426.27
Subtotal [M2] Ad	vertising Telephone Directory	284.64	426.27
	Advertising Other	A 740.00	12.046.46
8530 Subtotal (M3) Ad	Advertising - Marketing	4,749.28 4,749.28	13,916.16 13,916.16
Subtotal [M3] Ad	verdaing Other	4,143.20	10,010,10

Workpaper:	A.04 - Grouped TB		
Account	Description	FINAL	1st PP-FINAL
		9/30/2015	9/30/2014
O 1	Post or		
Subgroup : [M7] 8220		239.34	226.64
o∠∠u Subtotal [M7] Po	Postage	239.34	226.64
Juntotai [ivi7] FC	stage		220,04
Subgroup : [M8]	Dues and Membership Fees		
9000	Membership Dues	1,152.70	782.28
Subtotal [M8] Du	ies and Membership Fees	1,152.70	782.28
Subaroup : [M9]	Subscriptions		
8505	Subscriptions	16.14	0.00
Subtotal [M9] Su		16.14	0.00
Subaroun : FMI45	2] Administrative Management Services		
9800	GA Allocation	139,934.66	149,253.00
	dministrative Management Services	139,934.66	149,253.00
0.1	2.04		
Subgroup : [M13 8235	License Fees	652.48	469,40
8900	Special Event-Misc	0.00	1.77
9805	Non-Allow GA Allocation	12,616.79	11,401.31
Subtotal [M13] C		13,269.27	11,872.48
	m on a bit to the Atota and Commit	400 000 07	470 000 05
Total [16] Expen	ditures Other than Salaries (cont'd) - Admin. and General	160,982.67	179,208.25
Group : [18]	Dietary Basis for Allocation of Costs		
Subgroup : [2A1	] Raw Food		
8180	Food Supplies	68,275.17	63,971.62
Subtotal [2A1] R	aw Food	68,275.17	63,971.62
Subgroup : [2A2	] Non-Food Supplies		
8170	Dietary Supplies	5,367.22	3,574.36
8190	Paper Goods	4,843.70	3,490.31
Subtotal [2A2] N	on-Food Supplies	10,210.92	7,064.67
Total [18] Dietar	y Basis for Allocation of Costs	78,486.09	71,036.29
Group : [19]	Laundry-Basis for Allocation of Costs		
Subgroup : [3D]	Other		
8160	Laundry Supplies	1,201.84	910.54
Subtotal [3D] Ot	• • • • • • • • • • • • • • • • • • • •	1,201.84	910.54
Total [19] Laund	ry-Basis for Allocation of Costs	1,201.84	910.54
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs		
Subgroup : [4B]	· •		
8000	Contract Services	30,994.07	30,305.93
Subtotal [4B] Pu	rchased Services	30,994.07	30,305.93
Subgroup : [4D]	Other		
8165	Housekeeping Supplies	182.07	536.33
Subtotal [4D] Ot	. =	182.07	536.33
Subgroup : [5B]	Medicine Cabinet Drugs		
8110	Medical/Dental Supplies	344.24	354.28
	edicine Cabinet Drugs	344.24	354.28
o b	Proceeding.		
Subgroup : [5l]	Recreation Recreation Supplies	4,216.36	1,360.69
8195 Subtotal [5l] Red	• •	4,216.36	1,360.69
Cantotal [01] 1460			
Total [20] House	keeping and Resident Care Basis for Allocation of Costs	35,736.74	32,557.23
Group : [22]	Maintenance and Property		
Subgroup : [6A]			
oungroup , lovi			
8350	Maint. Materials pairs and Maintenance	5,427.80 5,427.80	5,506.77 <b>5,506.77</b>

Workpaper:	A.04 - Grouped TB		
Account	Description	FINAL	1st PP-FINAL
		9/30/2015	9/30/2014
		0.001010	0,001,001
Subgroup : [6B]	Heat		
8330	Gas	14,239.14	13,615.60
Subtotal [6B] Hea	at	<u> 14,239.14</u>	13,615.60
Subgroup : [6C]			
8310	Electricity	31,328.02	27,041.05
Subtotal [6C] Lig	III & Power	31,328.02	27,041.05
Subgroup : [6D]	Water		
8320	Water & Sewer	9,015.76	8,514.37
Subtotal [6D] Wa		9,015.76	8,514.37
Subgroup : [6E]	Equipment Lease		
8400	Leased Equipment	1,333.20	788.10
8615	Co. Vehicle - Lease	0.00	113.08
Subtotal [6E] Equ	uipment Lease	1,333.20_	901.18
Cubanaua i ICEI	Othon		
Subgroup : [6F] 8100	Other Small Equip.	4,306.08	4,327.36
8355	Contracted Repairs/M	4,306.06 17,592.84	29,030.47
Subtotal [6F] Oth	•	21,898.92	33,357.83
Subgroup : [8D]	Other		
9100	Depreciation Exp.	132,646.02	143,374.97
9105	Alloc Depreciation Exp.	15,529.09	15,342.57
Subtotal [8D] Oth	ner	148,175.11	158,717.54
	•=		
rotai [22] Maintei	nance and Property	231,417.95	247,654.34
Cenus - [07]	Interest and Increases	•	
Group : [27]	Interest and Insurance Other Interest Expense		
8226	Interest Expense Interest Expense-Capital	26,638.18	27,015.97
	ther Interest Expense	26,638.18	27,015.97
Subgroup : [14B]	Insurance of Automobiles		
8610	Co. Vehicle - Insurance	374.91	978.67
Subtotal [14B] In:	surance of Automobiles	374.91	978.67
T. 4. 1 PART 1. 4.			
Total [27] Interes	t and insurance	27,013.09	27,994.64
Crave + [00]	Statement of Revenue		
Group : [30] Subgroup : [1A]			
5210	Fees - Title 19	(815,182.03)	(754,085.40)
5400	Non-Operating Income	(32,975.90)	(28,635.00)
6130	Audit Reserve	15,000.00	44,000.00
Subtotal [1A] Med	dicaid Residents (CT only)	(833,157.93)	(738,720.40)
	Private-pay residents and other		
5250	Fees - Private Pay	(258,750.13)	(185,156.88)
Subtotal [4A] Priv	vate-pay residents and other	(258,750.13)	(185,156.88)
Subgroup : [11]	Meals sold to guests, employees, and others		
6100	Meal Revenue	(585.50)	(450.00)
	als sold to guests, employees, and others	(585.50)	(450.00)
	<b>3</b> , <b>1</b> , <b>3</b> , ,		
Subgroup : [14]	Rental of Televisions and Cable Services		
6105	Cable Revenue	(6,525.00)	(5,953.26)
Subtotal [14] Ren	ital of Televisions and Cable Services	(6,525.00)	(5,953.26)
Outeman - F4 = 7	Interest Income		
Subgroup : [15]	Interest Income	/F 40)	(5.40)
6270 Subtotal [15] Inte	Int. Income - Richardson	(5.10)	(5.10)
Capitotal [15] little	reat modfile	(5.10)	(5.10)
Subgroup : [18]	Other Revenue		
4000	Contributions U/R	(59,667.63)	(151.00)
5135	Grant Revenue Equipment	(100,000.00)	0.00
6120	Other Income	(15.00)	0.00
		• •	

www.paper.	A.v4 - Groupeu 1B		
Account	Description	FINAL	1st PP-FINAL
		9/30/2015	9/30/2014
6140	Revenue-Prior Period	0.00	(1,426.92)
8210	Cell Phone Exp.	(944.81)	2,745.75
Subtotal [18] Other Revenue		(160,627.44)	1,167.83
Total [30] State	ement of Revenue	(1,259,651.10)	(929,117.81)
	Sum of Account Groups	0.00	0.00
	Net (Income) Loss	0.00	0.00



Sheltering Arms

1268

9/30/15

Workpaper Index:

400.2

Prepared By:

Reviewed By:

Workpaper Date:

1/14/2016

Run Date:

1/14/2016

Name of Wo

Name of Workpaper: VHCL CKLST

#### VEHICLE COMPLIANCE CHECKLIST

PURPOSE:

Provider Name:

Provider Number:

Period Ended:

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.				
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: