

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Saint Joseph's Living Center Inc.	
Address (No. & Street, City, State, Zip Code) 14 Club Road, Windham, CT 06280	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 20397	RHNS	(Specify)	Medicare Provider 07-5321
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Saint Joseph's Living Center Inc. [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.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Geraldyn Hines-Iverson			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Saint Joseph's Living Center Inc.		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 14 Club Road, Windham, CT 06280				
Report Prepared By Cornerstone Accounting Group		Phone Number (860) 877-7472	Date 2/15/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (860) 456-1107		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Saint Joseph's Living Center Inc.		Address (No. & Street, City, State, Zip) 14 Club Road, Windham, CT 06280		
License Numbers:	CCNH 20397	RHNS	(Specify)	Medicare Provider No. 07-5321
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Geraldyn Hines-Iverson		Nursing Home Administrator's License No.:	1428	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated
Saint Joseph's Living Center Inc.	14 Club Road Windham, CT 06280	CT

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See Attached List			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each

**General Information and Questionnaire
 Related Parties***

Name of Facility Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Diocese of Norwich		<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 Line 1a5	1,047,834	1,047,834
Diocese of Norwich		<input type="radio"/>	<input checked="" type="radio"/>		Auto Insurance	Page 27 Line 14b	5,760	5,760
Christian Brothers		<input type="radio"/>	<input checked="" type="radio"/>		Pension	Page 15 Line 1a7	146,782	146,782
See Attached List		<input type="radio"/>	<input checked="" type="radio"/>		Pastoral Services	Page 13 Line b12	15,700	15,700
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility			License No.	Report for Year Ended			Page	of
Saint Joseph's Living Center Inc.			20397	9/30/2015			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
PITNEY BOWES PO BOX 371887 PITTSBURGH, PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	08/28/12	57 months	4,512	4,512	
ACCELERATED CARE PLUS LEASING, INC 13828 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	MEGAPULSE II (DIATHERMY - ELECTRICAL INDUCED HEAT)	11/08/14	12 months	7,800	6,926	
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes	<input type="radio"/> No
Total ***							11,438	

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

General Information and Questionnaire
Accounting Basis

Name of Facility Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum, Shapiro & Co PC	29 South Main St, PO Box 272000 West Hartford, CT 06127-2000
2 Cornerstone Accounting Group, LLC	PO Box 7 Indian Valley, VA 24105
3	
4	

Services Provided by This Firm (*describe fully*)

1 Financial Consulting	\$ 28,746
2 Cost Report Preparation & Accounting Assistance	\$ 6,913
3	\$
4	\$
	Charge for Services Provided
	\$ 35,659

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

- Yes No Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Gordon & Rees LLP	
2 Letizia, Ambrose & Falls, PC	
3 Murtha, Cullina LLP	
4 Nixon Peabody LLP	
5 Wiggin & Dana	

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

1 95 Glastonbury Blvd Suite 206 Glastonbury, CT 06033
2 667-669 State Street, 2Nd Floor New Haven, CT 06511
3 City Place 1 185 Asylum Street Hartford, CT 06103-3469
4 PO Box 28012 New York, NY 10087-8012
5 One Century Tower PO Box 1832 New Haven, CT 06508-1832

Services Provided by This Firm (*describe fully*)

1 File demand letter and complaint for breach of contract against Stericycle	\$ 7,445
2 Employee Issues	\$ 1,593
3 See Attached	\$ 12,241
4 Bond Modification	\$ 460
5 Modification to Admissions Agreement	\$ 303
	Charge for Services Provided
	\$ 22,042

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

- Yes No Page 15 Line 1e

Schedule of Resident Statistics

Name of Facility Saint Joseph's Living Center Inc.			License No. 20397		Report for Year Ended 9/30/2015				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	103	103			103	103			110	110			
B. As of midnight of THIS report period	100	100			110	110			100	100			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,702	4,702			3,446	3,446			1,256	1,256			
B. Medicaid (Conn.)	24,046	24,046			17,946	17,946			6,100	6,100			
C. Medicaid (other states)													
D. Private Pay	6,531	6,531			4,951	4,951			1,580	1,580			
E. State SSI for RCH													
F. Other (Specify) Managed Care	2,436	2,436			1,970	1,970			466	466			
G. Total Care Days During Period (3A thru F)	37,715	37,715			28,313	28,313			9,402	9,402			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	34	34			31	31			3	3			
5. Total Resident Days (3G + 4A + 4B)	37,749	37,749			28,344	28,344			9,405	9,405			

Schedule of Resident Statistics (Cont'd)

Name of Facility Saint Joseph's Living Center Inc.			License No. 20397			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	17		61		16		6						
Per Diem Rate													
a. One bed rm.			215.17		445.00								
b. Two bed rms.			215.17		415.00		370.00						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,991	2,991				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								96	96				
2. Restorative Treatments													
C. Other								14,218	14,218				
D. Total Physical Therapy Treatments								17,305	17,305				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								218	218				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								99	99				
2. Restorative Treatments													
C. Other								396	396				
D. Total Speech Therapy Treatments								713	713				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,535	2,535				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								12,509	12,509				
D. Total Occupational Therapy Treatments								15,044	15,044				

Report of Expenditures - Salaries & Wages

Name of Facility Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	127,126	1,926				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	397,213	17,414				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	62,040	2,206				
c. Dietary Workers	353,256	25,261				
6. Housekeeping Service						
a. Head Housekeeper	19,329	1,131				
b. Other Housekeeping Workers	161,921	12,307				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	104,274	5,432				
8. Laundry Service						
a. Supervisor	19,329	1,131				
b. Other Laundry Workers	142,028	10,228				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	207,175	4,068				
b. RN						
1. Direct Care	1,511,202	46,470				
2. Administrative**	419,184	14,572				
c. LPN						
1. Direct Care	427,328	15,325				
2. Administrative**						
d. Aides and Attendants	1,553,800	117,087				
e. Physical Therapists	382,822	10,613				
f. Speech Therapists	21,530	471				
g. Occupational Therapists	241,678	7,829				
h. Recreation Workers	127,110	6,999				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	112,600	4,271				
n. Marketing						
o. Other (Specify) See Attached Schedule	17,484	1,063				
<i>A-13. Total Salary Expenditures</i>	6,408,429	305,804				

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

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

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Saint Joseph's Living Center Inc.				20397	9/30/2015			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Saint Joseph's Living Center Inc.				20397	9/30/2015			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Geralyn Hines-Iverson	127,126			Standard	Responsible for daily operations of facility	1,926	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Saint Joseph's Living Center Inc.	20397	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	19,362	655				
2. Dentist	13,032	45				
3. Pharmacist	7,928	144				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	62,000	626				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff	400	5				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	17,275	355				
B-13 Total Fees Paid in Lieu of Salaries	119,997	1,830				

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

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

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

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

Name of Facility Saint Joseph's Living Center Inc.		License No. 20397	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Margaret B Higgins 635 Rt 197, Woodstock, CT 06281	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental Grp 1 Prestige Drive Meriden, CT 06450	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Ominicare Pharmacy Services PO Box 715268 Columbus, OH 43271-5268	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Elizabeth Visone, Aprn 1 Enders Road Windsor, CT 06095	Works with Dr. Kilgannon	<input type="radio"/>	<input checked="" type="radio"/>		
Edward Sawicki 124 Beech Mountain Rd Mansfield, CT 06250	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Charles Shooks 90 Quarry Street Willimantic, CT 06226	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
See List Attached to Page 4	Pastoral Care	<input checked="" type="radio"/>	<input type="radio"/>	Affiliate Organization	
Michael Kilgannon MD 60 Fieldstone Dr Storrs, CT 06268	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Victorio Tte MD 90 Quarry St Willimatic, CT 06226	Medical Director Vacation Coverage	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Saint Joseph's Living Center Inc.	20397	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 167,822	167,822		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 18,043	18,043		
4. Social Security (F.I.C.A.)	\$ 466,679	466,679		
5. Health Insurance	\$ 1,050,696	1,050,696		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 146,782	146,782		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 1,443	1,443		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 140,364	140,364		
d. Accounting and Auditing	\$ 35,659	35,659		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 22,042	22,042		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 40,830	40,830		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 2,909	2,909		
2. Cellular Phones	\$ 1,663	1,663		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 654,185	654,185		
Subtotal	\$ 2,749,117	2,749,117		

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

(Carry Subtotals forward to next page)

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

Saint Joseph's Living Center Inc.
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Employee Physicals	1,443	0	0
Total	\$ 1,443	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Saint Joseph's Living Center Inc.	20397	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,749,117	2,749,117			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 14,889	14,889			
4. Employee Travel	\$ 1,237	1,237			
5. Education Expenses Related to Seminars and Conventions	\$ 10,610	10,610			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,099	2,099			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 8,093	8,093			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 21,971	21,971			
4. Fund-Raising***	\$ 3,525	3,525			
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 7,820	7,820			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 14,939	14,939			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 360	360			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 777	777			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 61,605	61,605			
12. Administrative Management Services**	\$ 62,500	62,500			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 19,863	19,863			
C-14 Total Administrative & General Expenditures	\$ 2,979,405	2,979,405			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Business Promotion	21,971	0	0
-			
Total Other Advertising	\$ 21,971	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
ALTCFM	80	0	0
CHA	1,876	0	0
Click, Inc	350	0	0
Leading Age	12,283	0	0
Russell Phillips & Associates LLC	350	0	0
Total Dues	\$ 14,939	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Restricted Donation Expense	777	0	0
Total Contributions	\$ 777	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
New Hire Expenses	2,932	0	0
Breakroom Expense	5,506	0	0
Licenses	2,563	0	0
US Department of Labor OSHA Citation	1,912	0	0
Service Charges - Bank	1,505	0	0
Chapel Supplies	3,424	0	0
Restricted Chapel Expense	651	0	0
State of CT Citation	1,370	0	0
Total Other Administrative and General	\$ 19,863	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Healthpro Management Services 10600 York Road Suite 105 Cockeysville, MD 21030	62,500	Rehab Department Software and Consulting	Page 16 Line m12

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

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

Name of Facility Saint Joseph's Living Center Inc.		License No. 20397	Report for Year Ended 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 349,307	349,307		
2.	Non-Food Supplies	\$ 48,166	48,166		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 397,473	397,473		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per day:*	310	310		
H.	Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
J.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.	
L.	Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.	\$1,523
M.	Where is the revenue received reported in the Cost Report? (Page/Line Item) Page 30 Line IV 1				
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
O.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
P.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

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

Name of Facility Saint Joseph's Living Center Inc.		License No. 20397	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
		Amt. \$			
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
		Amt. \$			
4.	Repair and/or purchase of linens.***	Lbs.			
		Amt. \$	26,836	26,836	
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c.	Management Services**	\$			
d.	Other (Specify)	\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	26,836	26,836	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Saint Joseph's Living Center Inc.	20397	9/30/2015	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	29,213	29,213		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	29,213	29,213		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Outside Pharmacies	\$	290,867	290,867		
b. Medicine Cabinet Drugs	\$	37,761	37,761		
c. Medical and Therapeutic Supplies	\$	260,489	260,489		
d. Ambulance/Limousine***	\$	1,701	1,701		
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	41,398	41,398		
f. X-rays and Related Radiological Procedures***	\$	17,606	17,606		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory****	\$	24,247	24,247		
i. Recreation	\$	16,679	16,679		
j. Other (Specify)***** See Attached Schedule	\$	35,586	35,586		
5K. Total Resident Care Expenditures (5a - 5j)	\$	726,334	726,334		

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

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

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility Saint Joseph's Living Center Inc.			License No. 20397	Report for Year Ended 9/30/2015	Page 21	of 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP	225 Second Ave Waltham, MA 02454	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	52,091			16	m11
ADP	225 Second Ave Waltham, MA 02454	<input type="radio"/>	<input checked="" type="radio"/>		Time Clock \$7,716 Pg31 and Service Contract	650			22	6f
Conn Computer Service Inc	Box 35 Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Serv Cont, R&M, Off Supp & Eqmnt \$6749 P31	50,895			15/22	1g-6a
Hawthorne Horticulture LLC	51 Adelaide Street Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal and Lawncare	19,720			22	6f
MDI Achieve/ Matrixcare	PO Box 86 Minneapolis, MN 55486-2905	<input type="radio"/>	<input checked="" type="radio"/>		Monthly Software Maintenance	11,657			15	1g
MDI Achieve/ Matrixcare	PO Box 86 Minneapolis, MN 55486-2905	<input type="radio"/>	<input checked="" type="radio"/>		Monthly Software Maintenance	3,394			20	5c
Northeast Recyclers, Inc	48 Boston Post Road Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal and Storage Rental	17,457			22	6f
North Windham Self Storage	1 Stonegate Drive North Windham, CT 06256	<input type="radio"/>	<input checked="" type="radio"/>		Storage Rental	11,994			22	6f
Seventy Two Degrees	PO Box 692 Baltic, CT 06330	<input type="radio"/>	<input checked="" type="radio"/>		Repairs & Maintenance	2,280			22	6a
Seventy Two Degrees	PO Box 692 Baltic, CT 06330	<input type="radio"/>	<input checked="" type="radio"/>		Service Contract	16,549			22	6f
Stericycle, Inc	Louisville, KY 40290- 1590	<input type="radio"/>	<input checked="" type="radio"/>		Medical Waste Pick Up	26,027			20	5c
Willimantic Waste Paper	PO Box 239 Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	24,739			22	6f
Expense Consulting	811 Blue Hills Ave Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>		Paid share of savings on nursing supplies	13,039			20	5c
Expense Consulting	811 Blue Hills Ave Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>		share of savings office supplies / food \$663	2,177			15	1g

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Saint Joseph's Living Center Inc.	20397	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 111,222	111,222				
b. Heat	\$ 51,564	51,564				
c. Light & Power	\$ 97,065	97,065				
d. Water	\$ 32,761	32,761				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 11,438	11,438				
f. Other (<i>itemize</i>)	\$ 150,497	150,497				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 454,547	454,547				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 3,097	3,097				
b. Building & Building Improvements	\$ 400,898	400,898				
c. Non-Movable Equipment	\$ 47,508	47,508				
d. Movable Equipment	\$ 87,407	87,407				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 538,910	538,910				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 22,024	22,024				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 22,024	22,024				
9. Rental payments on leased real property less 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	\$ 1,437	1,437				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 562,371	562,371				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Trash Removal	28,147	0	0
Service Contracts	81,324	0	0
Grounds Maintenance	14,982	0	0
Rent - Storage	26,044	0	0
Total Other Repairs and Maintenance	\$ 150,497	\$ -	\$ -

Saint Joseph's Living Center Inc.
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/31/2014	Windows - Bldg Renovation	\$ 22,074	20	\$ 552
12/31/2014	Windows - Bldg Renovation	\$ 28,712	20	\$ 718
1/31/2015	Ran Wires To Basement/Camera For Chapel	\$ 1,431	20	\$ 36
3/31/2015	Windows - Bldg Renovation	\$ 24,926	20	\$ 623
7/31/2015	(1) Wood Door - Sp Electrical Closet	\$ 952	15	\$ 32
9/30/2015	(2) Wood Doors - Janitor Closet & Rehab	\$ 2,286	15	\$ 76
2/28/2015	Sp - Prep Work On Walls For Wallcovering	\$ 4,896	5	\$ 490
2/28/2015	Reinstall Hand Railings	\$ 1,350	15	\$ 45
2/28/2015	Lobby Arch	\$ 520	10	\$ 26
7/31/2015	Vestibule: Paint Walls	\$ 1,934	5	\$ 193
9/30/2015	#1 - Flooring - Vinyl - Sp A Lavatories	\$ 950	10	\$ 48
9/30/2015	#2 - Flooring - Vinyl - 4 Corridors	\$ 137,500	10	\$ 6,875
9/30/2015	#3 - Flooring - Carpet - Vestibule	\$ 12,890	5	\$ 1,289
9/30/2015	#4 - Flooring - Vinyl - Lobby	\$ 23,204	10	\$ 1,160
9/30/2015	#6 - Flooring - Vinyl - 4 Corridors	\$ 17,456	10	\$ 873
9/30/2015	#7 - Flooring - Vinyl - Sp One Room	\$ 400	10	\$ 20
9/30/2015	#14 - Railing - Loop	\$ 13,441	15	\$ 448
9/30/2015	#23 - Window Sill - Sp One Room	\$ 325	20	\$ 8
9/30/2015	#25 - Painting - Sp One Room	\$ 1,750	5	\$ 175
9/30/2015	#31 - Wall Covering - Corridor,Lobby,Loop	\$ 52,456	5	\$ 5,246
9/30/2015	#32 - Vestibule Ceiling - Vaulted & Archways	\$ 15,474	10	\$ 774
9/30/2015	#33 - Railing - Sp A	\$ 10,982	15	\$ 366
9/30/2015	#35 - Vestibule Panels - Wood	\$ 6,500	10	\$ 325
9/30/2015	#42 - Ceilings - Corridor, Lobby, Loop	\$ 42,500	8	\$ 2,656
Total additions for Building Improvements		\$ 424,909		\$ 23,054 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/31/2014	CB Video Installed In Chapel	\$ 4,998	5	\$ 500
1/31/2015	Install Box Camera/Tested Audio For PA System	\$ 1,135	5	\$ 113
7/31/2015	Vestibule Chandelier	\$ 850	10	\$ 43
9/30/2015	#22 - Cabinet - 1 Patient Room Lavatory	\$ 1,025	15	\$ 34
9/30/2015	#34 - Furniture - Feature Wall Panel Behind Bed	\$ 15,200	15	\$ 507
9/30/2015	#40 - Lights - Corridor Ceiling Recessed	\$ 6,300	10	\$ 315
Total additions for Non-Movable Equipment		\$ 29,508		\$ 1,512
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/30/2014	Maximove Scale C III; Battery; Battery Charger	\$ 3,069	10	\$ 153
3/31/2015	(6) Ultracare Beds, Bed Panels & Rails	\$ 11,629	12	\$ 485
6/30/2015	HP Elite Revolve 810 G2, I-4310U; HP Docking Station; HP Executive Lea	\$ 1,715	3	\$ 286
6/30/2015	Installation Of Laptop	\$ 637	3	\$ 106
6/30/2015	Installation Of Recreational HP Workstation	\$ 600	3	\$ 100
6/30/2015	HP Prodesk Sff 600 G1; LCD Monitor; Speaker Bar & HP Laserjet Pro M40	\$ 1,602	3	\$ 267
7/31/2015	Red Cedar Flower Cart For Recreation	\$ 1,275	10	\$ 64
7/31/2015	HP Prodesk 600 G1 & 21.5" LED LCD Monitor With Speaker Bar	\$ 1,077	5	\$ 108
7/31/2015	Microsoft Office 2013 License	\$ 479	3	\$ 80
7/31/2015	Install Computer In Admin Asst Office	\$ 638	5	\$ 64
7/31/2015	Electronic Wheelchair Donation	\$ 5,000	5	\$ 500
8/31/2015	(2) Timeclocks - 4500 Quick Punch	\$ 7,716	10	\$ 386
9/30/2015	Initial Design & Planning - Bldg Renovation	\$ 15,000	5	\$ 1,500
9/30/2015	#11 - Furniture - 120 Bedside Cabinets	\$ 38,530	15	\$ 1,284
9/30/2015	#13 - Furniture - 120 4 Drawer Chests	\$ 68,130	15	\$ 2,271
9/30/2015	#45 - Furniture - 120 Head/Foot Boards	\$ 25,390	15	\$ 846
Total additions for Movable Equipment		\$ 182,487		\$ 8,500
Deletions:				
2/1/1994	Garland Tilting Kettle Sold for \$1200	\$ (3,700)	10	
2/1/1994	(60) Night Stands - Wood	\$ (14,940)	15	
2/1/1994	(60) Dressers - Wood	\$ (16,440)	15	
4/30/2006	Robot Coupe Blixer	\$ (2,600)	5	
5/31/2009	Rec Computer	\$ (1,434)	5	
Total deletions for Movable Equipment		\$ (39,114)		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ -
Deletions:				

Total deletions for Leasehold Improvement	\$	-	\$	-
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** Attachment Pages 23 24

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Saint Joseph's Living Center Inc.			20397		9/30/2015			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Issuance Costs	9	13	10	220,241	22,024			22,024	
2.									
3.									
A-4. Subtotal									22,024
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									22,024

* 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 Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		02/17/94		
2. Date Structure Completed		09/01/88		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		10/12/88		
5. Total Licensed Bed Capacity		120		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building		6,458,157		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		09/20/13		
c. Interest Rate for the Cost Year		3.27%		
d. Term of Mortgage (number of years)		10		
e. Amount of Principal Borrowed		5,000,000		
f. Principal balance outstanding as of 09/30/2015		4,150,000		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Saint Joseph's Living Center Inc.		20397	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$ 5,000,000			
2. Loan Origination Date			09/20/13			
3. Interest Rate %			3.27%			
4. Term			10			
5. CHEFA Interest Expense			205,720	205,720		
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 205,720	205,720		

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Saint Joseph's Living Center Inc.		20397		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				205,720	205,720		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$ 2,585	2,585		
A. Item		Rate	Amount				
Telephone System		3.75%	2,585				
Lender							
US Bank Equipment Finance							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$ 2,585	2,585		
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 208,305	208,305		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 192,730	192,730		
b. Insurance on Automobiles				\$ 5,760	5,760		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 198,490	198,490		
15. Total All Expenditures (A-13 thru C-14)				\$ 12,111,400	12,111,400		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Saint Joseph's Living Center Inc.				20397	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	a12g	Occupational Therapy	\$ 241,678	241,678		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 140,364	140,364		
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	30	IV7	Gifts, flowers and coffee shops	\$ 700	700		
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 travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	1m2/3	Unallowable Advertising *	\$ 21,971	21,971		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 3,642	3,642		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents	\$ 342	342		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 408,697	408,697		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Chamber of Commerce Dues	\$ 360	\$ -	\$ -
		US Department of Labor OSHA Citation	\$ 1,912	\$ -	\$ -
		St of CT Citation	\$ 1,370		
Total Other A&G Adjustments			\$ 3,642	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page of	
Saint Joseph's Living Center Inc.				20397	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 408,697	408,697		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 265,627	265,627		
28.	20	5d	Ambulance/Limousine	\$ 1,701	1,701		
29.	20	5f	X-rays, etc	\$ 17,606	17,606		
30.	20	5h	Laboratory	\$ 24,247	24,247		
31.	20	5c	Medical Supplies	\$ 1,356	1,356		
32.	20	5e2	Oxygen (non emergency)	\$ 41,398	41,398		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 29,682	29,682		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 649	649		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.	30	IV5	Interest Income on Accounts Rec	\$ 8,273	8,273		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 799,236	799,236		

*** 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.

Saint Joseph's Living Center Inc.
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Supplies - Patient Personal	\$ 2,733	\$ -	\$ -
		Physician Services Medicare	\$ 2,741	\$ -	\$ -
		PT Supplies	\$ 705	\$ -	\$ -
		OT Supplies	\$ 849	\$ -	\$ -
		ST Purchased Services	\$ 1,080	\$ -	\$ -
		DME Rental	\$ 4,339	\$ -	\$ -
		IV Therapy Consultant	\$ 2,595	\$ -	\$ -
		IV Therapy Supplies	\$ 1,785	\$ -	\$ -
		IV Therapy Supplies Insurance	\$ 4,114	\$ -	\$ -
		IV Therapy Supplies Medicare	\$ 8,741	\$ -	\$ -
Total Other Ancillary Costs			\$ 29,682	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7c	Depreciation on Chapel Video System added 12/14	\$ 500	\$ -	\$ -
22	7c	Depreciation on Install Box Camera/Tested Audio For PA Systemv 1/15	\$ 113	\$ -	\$ -
22	7b	Depreciation on Ran Wires To Basement/Camera For Chapel 1/15	\$ 36	\$ -	\$ -
Total Other Property Adjustments			\$ 649	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

Page	Line		
29	27	Pharmacy Expense Insurance	82,982
		Pharmacy Expense Medicare	182,645
			<u>265,627</u>
29	31	Pen Therapy Supplies	1,356

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Saint Joseph's Living Center Inc.	20397	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,675,937	9,675,937				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,524,149)	(4,524,149)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,902,496	1,902,496				
b. Medicare Room and Board Contractual Allowance **	\$ 333,736	333,736				
4. a. Private-Pay Residents and Other	\$ 3,725,062	3,725,062				
b. Private-Pay Room and Board Contractual Allowance **	\$ (54,633)	(54,633)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 274,404	274,404				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (274,404)	(274,404)				
c. Prescription Drugs - Non-Medicare	\$ 119,696	119,696				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (119,696)	(119,696)				
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 532,760	532,760				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (456,654)	(456,654)				
c. Physical Therapy - Non-Medicare	\$ 176,480	176,480				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (176,480)	(176,480)				
4. a. Speech Therapy - Medicare	\$ 37,902	37,902				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (27,532)	(27,532)				
c. Speech Therapy - Non-Medicare	\$ 22,345	22,345				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (22,345)	(22,345)				
5. a. Occupational Therapy - Medicare	\$ 486,658	486,658				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (415,635)	(415,635)				
c. Occupational Therapy - Non-Medicare	\$ 168,786	168,786				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (168,786)	(168,786)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 4,901	4,901				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (275)	(275)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,220,574	11,220,574				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 1,523	1,523				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ (2,568)	(2,568)				
5. Interest Income (<i>Specify</i>)	\$ 9,869	9,869				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 700	700				
8. Other (<i>Specify</i>)	\$ 216,898	216,898				
V. Total Other Revenue (1 thru 8)	\$ 226,422	226,422				
VI. Total All Revenue (III +V)	\$ 11,446,996	11,446,996				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Medicare B - Vaccines	1,920	0	0
	Medicare B - Prior Year Adjustment	(130)	0	0
	Managed Care B - Vaccines	3,360	0	0
	Managed Care B - Lab	15,748	0	0
	Managed Care B - Contractual Adjustment	(15,995)	0	0
	Medicare A - Prior Year Adjustment	(2)	0	0
Total Other Resident Revenue - Medicare		\$ 4,901	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Insurance Cert - Contractual Adjustment	(275)	0	0
Total Other Resident Revenue		\$ (275)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Accts Receivable		8,273	0	0
	Fidelity-Construction Acct	438,161	45	0	0
	First Niagara	543,853	423	0	0
	NGS		7	0	0
	First Niagara		551	0	0
	Peoples Bank - MM	326,973	537	0	0
	Savings Institute - CD	22,218	33	0	0
Total Interest Income			\$ 9,869	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
P16 Lm10	Charitable Donations Revenue more than expense did not disallow	51,590	0	0
P16 Lm4	Fundraising Revenue - Revenue more than expense did not disallow	6,490	0	0
P15 L1c	Recovery of Bad Debt	102,698	0	0
P16 Lm10	Restricted Revenue	42,106	0	0
	End Of Life Suite Restrict Rev	8,909	0	0
P16 Lm13	Chapel Offering Box	1,214	0	0
P16 Lm14	Chapel-Restricted Revenue	2,105	0	0
P20 L5i	Rec-Restricted Revenue	340	0	0
P20 L5i	Eden-Restricted Revenue	246	0	0
	Gain/Loss on Disposal of Moveable Equipment Asset	1,200	0	0
Total Other Revenue		\$ 216,898	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Saint Joseph's Living Center Inc.	20397	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	3,267,480
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	815,006
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	83,153
5. Prepaid Expenses			\$	117,207
a. Prepaid - Insurance	94,148			
b. Prepaid - Expenses	23,059			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	2,900
Refundable Deposits	2,900			

A-9. Total Current Assets (Lines A1 thru 8)			\$	4,285,746
B. Fixed Assets				
1. Land			\$	1,220,000
2. Land Improvements	*Historical Cost	118,654	\$	21,106
	Accum. Depreciation	97,548	Net	
3. Buildings	*Historical Cost	7,886,868	\$	(1,785,978)
	Accum. Depreciation	9,672,846	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	652,075	\$	227,563
	Accum. Depreciation	424,512	Net	
6. Movable Equipment	*Historical Cost	1,987,209	\$	1,130,706
	Accum. Depreciation	856,503	Net	
7. Motor Vehicles	*Historical Cost	101,070	\$	
	Accum. Depreciation	101,070	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	3,534,193
Cost Report VS Financial Statements		3,264,052		
Construction in Progress		270,141		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	4,347,590

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	8,633,336
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	220,241		
	Accum. Depreciation	44,048	Net	\$ 176,193
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

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

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	176,193
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	8,809,529

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of	
Saint Joseph's Living Center Inc.	20397	9/30/2015	33	37	
Account			Amount		
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable			\$	370,134	
2. Notes Payable (<i>itemize</i>)			\$		

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	15,667	
Name of Lender	Purpose	Amount	Date Due		
UB Bank	Telephone System	15,667	03/31/17		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	928,462	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$		
6. Accrued Payroll Taxes Payable			\$	16,130	
7. Medicare Final Settlement Payable			\$		
8. Medicare Current Financing Payable			\$		
9. Mortgage Payable (<i>Current Portion</i>)			\$		
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	11,323	
11. Accrued Income Taxes*			\$		
12. Other Current Liabilities (<i>itemize</i>)			\$	412,678	
Accrued Provider Tax		162,506			
Accrued Accounts Payable		84,340			
Resident Trust		22,608			
Resident Refunds & Exchange		143,224			
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,754,394	

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

(*Carry Total forward to next page*)

G. Balance Sheet (cont'd)

Name of Facility Saint Joseph's Living Center Inc.		License No. 20397	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,754,394	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$ 6,929
Name of Lender	Purpose	Amount	Date Due		
US Bank	Telephone System	6,929	3/31/17		
2. Mortgages Payable					\$ 4,150,000
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 135,278
Interest Rate Swap Obligation		135,278			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 4,292,207
C. Total All Liabilities (Lines A-13 + B-5)					\$ 6,046,601

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

Name of Facility	License No.	Report for Year Ended	Page	of
Saint Joseph's Living Center Inc.	20397	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,427,332
6. Gain or Loss for Period			\$	(664,404)
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	2,762,928
C. Total Reserves and Net Worth			\$	2,762,928
D. Total Liabilities, Reserves, and Net Worth			\$	8,809,529

H. Changes in Total Net Worth

Name of Facility Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	3,427,332
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,446,996
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,111,400
D. Net Income or Deficit			\$	(664,404)
E. Balance			\$	2,762,928
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	2,762,928
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility Saint Joseph's Living Center Inc.	License No. 20397	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Cornerstone Accounting Group				
Address Address			Phone Number	
PO Box 7 Indian Valley, VA 24105			(860) 877-7472	

Error Check

Level Item

Reported as