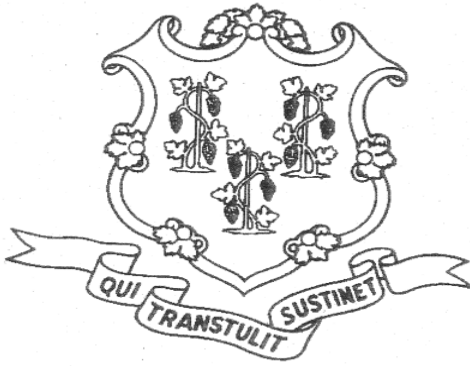


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Ledgecrest Health Care Center	
Address (No. & Street, City, State, Zip Code) 154 Kensington Rd. Kensington, CT 06037	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2046-C	RHNS	(Specify)	Medicare Provider 07-5230
------------------	----------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 220468	RHNS	ICF-IID
----------------------------	----------------	------	---------

For Department Use Only

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

Table of Contents

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

General Information

Name of Facility (as licensed) Ledgecrest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	Page 1	of 37
---	-----------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Ledgecrest Health Care Center [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, 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) Kerri Kuhn			Printed Name (Owner) Brian J. Foley		
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 Ledgecrest Health Care Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 154 Kensington Rd. Kensington, CT 06037				
Report Prepared By Apple Health Care		Phone Number (860) 678-9755	Date	
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 860-678-9755		Report for Year Ended 9/30/2017		Page 2	of 37
Name of Facility (as shown on license) Ledgecrest Health Care Center			Address (No. & Street, City, State, Zip) 154 Kensington Rd. Kensington, CT 06037		
License Numbers:		CCNH 2046-C	RHNS	(Specify)	Medicare Provider No. 07-5230
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 checked="" type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
Administrator					
Name of Administrator Kerri Kuhn			Nursing Home Administrator's License No.:	002019	
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 Ledgecrest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Ledgecrest Health Care Center	Business Address 154 Kensington Rd. Kensington, CT 06037	State(s) in Which Incorporated Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	
Ryan Vess	21 Waterville Road Avon, CT 06001	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	

General Information and Questionnaire
Related Parties*

Name of Facility Ledgecrest Health Care Center		License No. 2046-C		Report for Year Ended 9/30/2017		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Marsh	PO Box 19636 Newark, NJ	<input checked="" type="checkbox"/>			Property, Liability & Umbrella Insurance	Pg. 27 14a	55,612	
AIG	PO Box 10472 Newark, NJ	<input checked="" type="checkbox"/>			Worker's Compensation	Pg. 15 1a1	42,947	
Swallowing Diagnostics	21 Waterville Road Avon, CT	<input checked="" type="checkbox"/>		83%	Diagnostic Services	Pg. 20 5f	1,800	1,494
Ryan Vess	21 Waterville Road Avon, CT		<input checked="" type="checkbox"/>			##		
Brendan Foley	21 Waterville Road Avon, CT		<input checked="" type="checkbox"/>					

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.
 ## Related expense has been disallowed on Pg. 28 Line 23

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Ledgestone Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	Page 5	of 37
---	-----------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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.
 The costs incurred by Apple Health Care, inc. (a related party), to provide Accounting and Managerial services to each facility owned by Brian J. Foley, are allocated on a per bed basis.

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.

N/A

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 Ledgecrest Health Care Center			License No. 2046-C		Report for Year Ended 9/30/2017		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes <input type="radio"/> No	Total ***

* 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 Ledgecrest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	Page 7	of 37
---	-----------------------	------------------------------------	-----------	----------

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. West Hartford, CT 06127
2 Brazee & Huban	35 Wendell Ave. Pittsfield, MA 10202
3	
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of audited financials (disallow Pg. 28)	\$ 3,768
2 Preparation of tax returns	\$ 2,131
3	\$
4	\$
	Charge for Services Provided
	\$ 5,899

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg. 15 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1	
2	
3	
4	
5	

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

1

2

3

4

5

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Pg. 15 1e

Schedule of Resident Statistics

Name of Facility Ledgecrest Health Care Center			License No. 2046-C			Report for Year Ended 9/30/2017				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	60	60			60	60			60	60		
B. On last day of THIS report period	60	60			60	60			60	60		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	53	53			53	53			53	53		
B. As of midnight of THIS report period	45	45			45	45			45	45		
3. Total Number of Days Care Provided During Period												
A. Medicare	1,042	1,042			672	672			370	370		
B. Medicaid (Conn.)	13,891	13,891			10,527	10,527			3,364	3,364		
C. Medicaid (other states)												
D. Private Pay	2,377	2,377			1,796	1,796			581	581		
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	17,310	17,310			12,995	12,995			4,315	4,315		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	17,310	17,310			12,995	12,995			4,315	4,315		

Schedule of Resident Statistics (Cont'd)

Name of Facility Ledgecrest Health Care Center			License No. 2046-C			Report for Year Ended 9/30/2017			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	6		35		4								
Per Diem Rate													
a. One bed rm.					407.00								
b. Two bed rms.	RUGS III		205.59		345.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,859	3,859			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									4,206	4,206			
D. Total Physical Therapy Treatments									8,065	8,065			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									399	399			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									336	336			
D. Total Speech Therapy Treatments									735	735			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,179	2,179			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									4,030	4,030			
D. Total Occupational Therapy Treatments									6,209	6,209			

Report of Expenditures - Salaries & Wages

Name of Facility Ledgecrest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	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)	84,058	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	18,202	1,261				
5. Dietary Service						
a. Head Dietitian	11,258	372				
b. Food Service Supervisor	43,389	2,086				
c. Dietary Workers	169,929	11,840				
6. Housekeeping Service						
a. Head Housekeeper	44,494	1,638				
b. Other Housekeeping Workers	60,430	4,192				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	66,847	3,863				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	19,496	876				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	71,255	3,373				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	117,654	3,097				
b. RN						
1. Direct Care	396,706	10,577				
2. Administrative**	65,957	1,705				
c. LPN						
1. Direct Care	169,229	6,708				
2. Administrative**						
d. Aides and Attendants	654,753	40,761				
e. Physical Therapists	189,091	5,000				
f. Speech Therapists	12,446	322				
g. Occupational Therapists	52,517	1,108				
h. Recreation Workers	45,062	2,679				
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	41,050	2,106				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	2,333,823	105,643				

* 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
Ledgecrest Health Care Center				2046-C	9/30/2017				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	
Ledgecrest Health Care Center				2046-C	9/30/2017			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***										
David DeSell	56,549				Administrator 10/1/2016 - 6/17/2017	1,520	A2	Ledgecrest	560	23,456
Kerri Kuhn	27,509				Administrator 6/18/2017 - 9/30/2017	560	A2	Harbor View Manor	1,520	69,579
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		
Ledgecrest Health Care Center	2046-C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	6,658	61				
3. Pharmacist	13,623	72				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	6,057	85				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	25,500	80				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	7,190	72				
B-13 Total Fees Paid in Lieu of Salaries	59,028	370				

* 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 Ledgecrest Health Care Center		License No. 2046-C		Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
RN Staff Inc DBA Reability Care P.O. Box 823461 Philadelphia, PA 19182	Employee Staffing	<input type="radio"/>	<input checked="" type="radio"/>			
Starling Physicians 1260 Silas Deane Hwy, Wethersfield, CT 06109	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Health Drive Dental 888 Worcester St. Wellesley, MA 02482	Dental	<input type="radio"/>	<input checked="" type="radio"/>			
Pointright 150 Cambridge Park Dr. Cambridge, MA 02140	Data Intrgrity Auditor	<input type="radio"/>	<input checked="" type="radio"/>			
Connecticut Purchasing Consultants 610 Maple St. Hartford, CT 06109	Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Patientping Inc 101 Post Office Sq. Boston, MA 02109	Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
West River Pharmacy 140 Locke Dr. Marlborough, MA 01752	Pharmacist	<input type="radio"/>	<input checked="" 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"/>	<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
Ledgecrest Health Care Center	2046-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 42,947	42,947		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 35,472	35,472		
4. Social Security (F.I.C.A.)	\$ 162,279	162,279		
5. Health Insurance	\$ 208,533	208,533		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 13,590	13,590		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 12,557	12,557		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 130,384	130,384		
d. Accounting and Auditing	\$ 5,899	5,899		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 12,117	12,117		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 27,394	27,394		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250		
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	\$ 333,020	333,020		
Subtotal	\$ 984,442	984,442		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Ledgecrest Health Care Center	2046-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		984,442	984,442		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 3,420	3,420			
3. Gifts to Staff and Residents	\$ 4,133	4,133			
4. Employee Travel	\$ 2,429	2,429			
5. Education Expenses Related to Seminars and Conventions	\$ 1,930	1,930			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 6,628	6,628			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,030	1,030			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,591	7,591			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 2,483	2,483			
10. Contributions*** See Attached Schedule	\$ 65	65			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 218,694	218,694			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 63,002	63,002			
C-14 Total Administrative & General Expenditures	\$ 1,295,848	1,295,848			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Public Relations	\$ 6,628		
Total Other Advertising	\$ 6,628	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Accelerated Care Plus	\$ 3,472		
CAHCF	\$ 4,094		
Sam's Club	\$ 25		
Total Dues	\$ 7,591	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Town of Berlin	\$ 30		
Berlin Police Union	\$ 35		
Total Contributions	\$ 65	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Corporate Fees Non Reimburable	\$ 32,055		
Licenses & Fees	\$ 4,914		
Pre Employment Screenings	\$ 7,943		
Point Click Care Fees	\$ 8,908		
Bank Charges, Penalties, Fees	\$ 7,044		
Healthport Indirect	\$ 709		
User Tax Audit	\$ 1,426		
Federal Withholding	\$ 4		
Total Other Administrative and General	\$ 63,002	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Ledgecrest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	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 #
Apple Health Care, Inc.	218,694	Accounting & Management Services	Pg. 16 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 Ledgecrest Health Care Center		License No. 2046-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 138,798	138,798		
2.	Non-Food Supplies	\$ 19,230	19,230		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 1,519	1,519		
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 159,547	159,547		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per day:*	142	142		
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 type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
L.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
M.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
O.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
P.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Ledgecrest Health Care Center		2046-C	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	437	437	
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. \$	115	115	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	46,852	46,852	
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	47,404	47,404	
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	
Ledgecrest Health Care Center	2046-C	9/30/2017	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. \$	12,963	12,963		
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)	\$	12,963	12,963		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from West River Pharmacy	\$	88,443	88,443		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	113,370	113,370		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	5,717	5,717		
f. X-rays and Related Radiological Procedures***	\$	4,650	4,650		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	2,594	2,594		
i. Recreation	\$	25,884	25,884		
j. Other (Specify)***** See Attached Schedule	\$	22,275	22,275		
5K. Total Resident Care Expenditures (5a - 5j)	\$	262,933	262,933		

* 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 Ledgecrest Health Care Center			License No. 2046-C		Report for Year Ended 9/30/2017				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
CWPM	25 Norton Pl. Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	18,266			22	6f
Unitex	Pkwy. Mt. Vernon, NY 06114	<input type="radio"/>	<input checked="" type="radio"/>		Laundry	45,900			19	3b
		<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"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

* 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
Ledgecrest Health Care Center	2046-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 107,011	107,011				
b. Heat	\$ 30,991	30,991				
c. Light & Power	\$ 52,137	52,137				
d. Water	\$ 14,294	14,294				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 18,575	18,575				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 223,007	223,007				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 1,431	1,431				
d. Movable Equipment	\$ 6,626	6,626				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 8,057	8,057				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 7,095	7,095				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 7,095	7,095				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 285,000	285,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 38,323	38,323				
c. Personal property taxes	\$ 2,478	2,478				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 340,953	340,953				

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

Ledgecrest Health Care Center
9/30/2017

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:				
Total additions for Building Improvements		\$ -		\$ - *
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:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
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:				
11/29/2016	11 Kiosks for POC Implementation	\$ 16,319	ME-5	\$ 4,080
Total additions for Movable Equipment		\$ 16,319		\$ 4,080 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*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:				
8/7/2017	Asphalt Curbing & Driveway Repairs	\$ 1,853	LHI-8	\$ 44
8/7/2017	Asphalt Curbing & Driveway Repairs	\$ 1,853	LHI-8	\$ 44
Total additions for Leasehold Improvement		\$ 3,706		\$ 87 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Ledgecrest Health Care Center			License No. 2046-C		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				490,041	455,009	A		7,008	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				3,706				87	
C-4. Subtotal									7,095
D. Total Amortization									7,095

* 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 Ledgecrest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	60				
6. Square Footage	26,917				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)		Variable			
h. Date of Refinancing		12/07/16			
i. New Interest Rate		4.48%			
j. Term of Mortgage (number of years)		5 Years			
k. Amount of Principal Borrowed		1,993,545			
l. Principal Outstanding on Note Paid-Off		1,955,098			
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
Ledgecrest Health Care Center		2046-C	9/30/2017		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			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility Ledgecrest Health Care Center		License No. 2046-C		Report for Year Ended 9/30/2017		Page 27	of 37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Interest on Tax Bill				\$	831	831	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	831	831	
14. Insurance							
a. Insurance on Property (buildings only)				\$	55,612	55,612	
b. Insurance on Automobiles				\$			
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)				\$	55,612	55,612	
15. Total All Expenditures (A-13 thru C-14)				\$	4,791,950	4,791,950	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Ledgecrest Health Care Center				2046-C	9/30/2017	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	\$ 52,517	52,517		
4.			Other - See attached Schedule	\$ 4,105	4,105		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 130,384	130,384		
10.	15/16	1d/m	Accounting & Legal	\$ 3,768	3,768		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			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	m2/3	Unallowable Advertising *	\$ 6,628	6,628		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 65	65		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 54,410	54,410		
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 251,877	251,877		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12m	Social Service - Marketing	\$ 4,105		
Total Other Salaries Adjustment			\$ 4,105	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	1.3	Employee Recognition/Gift/Parties	\$ 4,133		
16	m13	Corporate Fee-NonReimbursable	\$ 32,055		
16	m13	Bank Charges/Penalties/Fees	\$ 7,044		
16	m13	User Fee Audit	\$ 1,426		
16	m13	Federal Withholding	\$ 4		
30	IV8	Optum/UHC Dividends	\$ 9,720		
30	IV8	FICA/State Withholding	\$ 28		
Total Other A&G Adjustments			\$ 54,410	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Ledgecrest Health Care Center			2046-C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 251,877	251,877		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 88,443	88,443		
28.	16	L1	Ambulance/Limousine	\$			
29.	20	h	X-rays, etc	\$ 4,650	4,650		
30.	20	f	Laboratory	\$ 2,594	2,594		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,264	3,264		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 16,995	16,995		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV4	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	\$ 41	41		
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)			\$ 367,864	367,864		

*** 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.

Ledgecrest Health Care Center
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Supplies	\$ 6,159		
20	5j	Rehab Service Supplies	\$ 10,836		
Total Other Ancillary Costs			\$ 16,995	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Ledgecrest Health Care Center	2046-C	9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 2,867,121	2,867,121			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 512,583	512,583			
b. Medicare Room and Board Contractual Allowance **	\$ 212,311	212,311			
4. a. Private-Pay Residents and Other	\$ 682,271	682,271			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 39,422	39,422			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (39,422)	(39,422)			
c. Prescription Drugs - Non-Medicare	\$ 30,524	30,524			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (30,524)	(30,524)			
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	\$ 245,877	245,877			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (132,814)	(132,814)			
c. Physical Therapy - Non-Medicare	\$ 36,400	36,400			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (36,400)	(36,400)			
4. a. Speech Therapy - Medicare	\$ 28,306	28,306			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (13,275)	(13,275)			
c. Speech Therapy - Non-Medicare	\$ 4,770	4,770			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (4,770)	(4,770)			
5. a. Occupational Therapy - Medicare	\$ 231,751	231,751			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (149,669)	(149,669)			
c. Occupational Therapy - Non-Medicare	\$ 47,655	47,655			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (47,655)	(47,655)			
6. a. Other (<i>Specify</i>) - Medicare	\$				
b. Other (<i>Specify</i>) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 4,484,461	4,484,461			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 41	41			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 9,748	9,748			
V. Total Other Revenue (1 thru 8)	\$ 9,789	9,789			
VI. Total All Revenue (III +V)	\$ 4,494,250	4,494,250			

* 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)
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV5	Interest Income	568,153	\$ 41		
Total Interest Income			\$ 41	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Optum/UHC Dividend	\$ 9,720		
30 IV8	FICA	\$ 13		
30 IV8	State Withholding	\$ 15		
Total Other Revenue		\$ 9,748	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Ledgecrest Health Care Center	2046-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	295
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	568,153
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	15,434
5. Prepaid Expenses			\$	13,991
a. Prepaid Property Tax	12,191			
b. Prepaid Insurance				
c. Prepaid Other	1,800			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	5,240
Due Affiliate (Debit Balance)				
AP Patient Exchange	3,064			
HCRA/DCRA	2,175			
Payroll Deduction Life Insurance/AFLAC				
A-9. Total Current Assets (Lines A1 thru 8)			\$	603,112
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>493,747</u>		\$	31,644
	Accum. Depreciation <u>462,104</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>39,287</u>		\$	3,260
	Accum. Depreciation <u>36,027</u>	Net		
6. Movable Equipment	*Historical Cost <u>142,266</u>		\$	15,549
	Accum. Depreciation <u>126,717</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
Fixed Asset Clearing Account				
Construction in Progress				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	50,453

* 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 Ledgecrest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	653,564
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	
Loans Rec. - Officers/Owner				
Capitalized Refinance				
Leasehold Deposits				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 653,564	

* 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
Ledgecrest Health Care Center	2046-C	9/30/2017	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	196,905
2. Notes Payable (<i>itemize</i>)			\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	7,736
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	3,731
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	517,962
Accrued PTO	88,237	Accrued Prof Fees	4,999	
Accrued Pension	518	Payroll W/H	816	
Accrued Worker's Comp	37,921	Due Affiliate (Credit Bal:	261,385	
Accrued Expense Other	122,536	Donations	1,551	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	726,333

* 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 Ledgest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017		Page 34	of 37
Account				Amount	
Total Brought Forward:				726,333	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 782,665	
Name and Address of Lender	Amount	Loan Date			
Brian J. Foley	782,665	Demand			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
Security Deposits					

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 782,665	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,508,998	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Ledgecrest Health Care Center	2046-C	9/30/2017	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			\$	4,028,186
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(4,586,920)
6. Gain or Loss for Period			\$	(297,700)
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(855,434)
C. Total Reserves and Net Worth			\$	(855,434)
D. Total Liabilities, Reserves, and Net Worth			\$	653,564

H. Changes in Total Net Worth

Name of Facility Ledgecrest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	1,153,134
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	4,494,250
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	4,791,950
D. Net Income or Deficit			\$	(297,700)
E. Balance			\$	855,434
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>)			\$	3,409
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
Brian Foley	President	3,409		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	855,434
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Ledgecrest Health Care Center	License No. 2046-C	Report for Year Ended 9/30/2017	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				
Robert Gwizdak				
Address			Phone Number	
21 Waterville Road Avon, CT 06001			(860) 678-9755	

Error Check

Level	Item	Reported as	
	Page 23 - Accumulated Dep. of Non-Movable Eq.	36,027 is inconsistent with Page 31	36,027
	Page 23 - Accumulated Dep. of Movable Eq.	126,717 is inconsistent with Page 31	126,717
	Page 24 - Accumulated Amort. of Leasehold Imp.	462,104 is inconsistent with Page 31	462,104
-	Page 35 - Total Liabilities, Reserves and Net Worth	653,564 Total Assets	653,564

Ledgecrest Health Care Center
For Cost Year Ended September 30, 2017

	2016		2017		Adjustments		Cost Report References	
	10/1 - 12/31	1/1 - 9/30	DR	CR	Total	Report	Self Disallow	
10111 Cash Corporate	\$0.00	\$0.00				0.00	31A1	
10116 Cash - Laurel Woods	0.00	0.00				0.00	31A1	
10117 Cash - Saybrook	0.00	0.00				0.00	31A1	
10201 Petty Cash	300.00	0.00				300.00	31A1	2346.05
10301 Cash - Patient Personal Need	0.00	0.00				0.00	31A1	
10401 Exchange	(326.47)	571.95				245.48	31A1	
10402 Exchange - Arlene Sheehan	0.00	(250.00)				(250.00)	31A1	
10403 Exchange - Donations	(2,032.75)	482.18				(1,550.57)	33A12	
10404 Exchange - Wellness	0.00	0.00				0.00	31A1	
10405 Exchange - A/R	0.00	0.00				0.00	31A1	
11001 A/R Private Patients	540,171.23	(124,877.72)				415,293.51	31A2	
11002 A/R Medicare Patients	63,582.58	45,103.58				108,686.16	31A2	
11003 A/R Medicaid Patients	679,886.89	(42,283.53)				637,603.36	31A2	
11004 A/R Veterans Admin	0.00	0.00				0.00	31A2	
11005 A/R Other	0.00	500.00				500.00	31A2	
11010 A/R State Retro	0.00	0.00				0.00	31A2	
11011 A/R Medicaid Pending	(90,728.00)	0.00				(90,728.00)	31A2	
11015 A/R Medicare Retro	0.00	0.00				0.00	31A2	
11020 A/R Clearing	0.00	0.00				0.00	31A2	
11050 Reserve for Doubtful Accounts	(503,202.45)	0.00				(503,202.45)	31A2	
11101 Loans Rec. - Officers/Owner	0.00	0.00				0.00	32D7	
12005 Dietary Supply Inventory	6,115.26	(2,022.14)				4,093.12	31A4	
12010 Housekeeping Supply Inventory	449.80	(24.02)				425.78	31A4	
12015 Medical & Nursing Supply Inventory	6,167.35	1,293.68				7,461.03	31A4	
12020 Maintenance Supply Inventory	544.12	709.40				1,253.52	31A4	
12025 Laundry Supply Inventory	0.00	302.54				302.54	31A4	
12030 Recreation Supply Inventory	0.00	32.46				32.46	31A4	
12035 Office/Misc. Supply Inventory	858.74	1,006.37				1,865.11	31A4	
13002 Prepaid Insurance	2,727.52	(2,727.52)				0.00	31A5b	
13006 Prepaid Property Tax	1,894.05	10,296.97				12,191.02	31A5b	
13010 Other Prepaid Expenses	1,800.00	0.00				1,800.00	31A5c	
15501 Non Moveable Equipment	24,169.87	0.00	15,117.00			39,286.87	31B5	
15502 Moveable Equipment	271,844.67	0.00	3,228.00	(132,807.00)		142,265.67	31B6	
16001 Auto & Trucks	0.00	0.00				0.00	31B7	
16501 Leasehold Improvements	490,041.06	3,706.29				493,747.35	31B4	
16598 Fixed Asset Proceeds Clearing Account	0.00	0.00				0.00	31B9	
16599 Fixed Asset Clearing A/C	0.00	0.00				0.00	31B9	
16601 Capitalized Refinance Expense	0.00	0.00				0.00	31B9	
16750 Construction in Progress	0.00	0.00				0.00	31B9	
17001 Acc. Depreciation Non Moveable Equipment	(17,921.83)	(1,073.97)			(17,032.00)	(36,028.30)	31B5	
17002 Acc. Depreciation Moveable Equipment	(245,055.13)	(4,320.57)	122,659.00			(126,716.70)	31B6	
17003 Acc. Depreciation Auto & Truck	0.00	0.00				0.00	31B7	
17005 Acc. Amortization Leasehold Imp.	(455,226.49)	(5,335.22)			(1,542.00)	(462,103.71)	31B4	
19101 Leasehold Deposits	0.00	0.00				0.00	32D7	
19501 Goodwill	0.00	0.00				0.00	32D7	
20101 A/P Trade	(192,795.06)	(4,109.75)				(196,904.81)	33A1	
20104 A/P Patient Need Account	0.00	0.00				0.00	33A1	
20110 A/P Patient Exchange	3,124.36	(60.00)				3,064.36	33A12	
20115 A/P Other	(643,164.97)	(139,500.00)				(782,664.97)	34B3	
20200 Due Affiliate - Corporate	(400,774.34)	159,174.93	866.44	(20,671.84)		(261,364.81)	31A8	
20206 Loan Payable Officers	0.00	0.00				0.00	34B4	
20256 Dostie Note S/T	0.00	0.00				0.00	34B4	
20501 Accrued Payroll	(55,274.97)	13,964.54	34,461.34	(886.44)		(7,735.53)	33A4	
20601 Accrued Vacation	(79,982.88)	0.00	79,982.86	(88,236.52)		(88,236.54)	33A12	
21001 Federal Withholding	(4,435.41)	4,435.41				0.00	33A6	
21002 State Withholding	(1,533.45)	1,533.45				0.00	33A6	
21005 FICA - Employee	(3,492.10)	3,492.10				0.00	33A6	
21006 FICA - Employer	(7,591.26)	4,730.15				(2,861.11)	33A6	
21010 Federal Unemployment Comp.	(93.06)	421.90				328.84	33A6	
21011 State Unemployment Comp.	(3,527.21)	2,328.58				(1,198.63)	33A6	
21035 Other Employee Withhold	0.00	0.00				0.00	33A12	
21037 Employee Withholding (HCRA/DCRA)	2,175.29	0.00				2,175.29	33A12	
21040 Union Dues	0.00	0.00				0.00	33A12	
21045 Initiation Fees	0.00	0.00				0.00	33A12	
21050 Payroll Deductions - AFLAC	0.00	(120.00)				(120.00)	33A12	
21051 Payroll Deducted Life Insurance	409.30	282.41				691.71	33A12	
21060 401 (K) Salary Reduction	(2,763.12)	1,375.41				(1,387.71)	33A12	
22001 Accrued Professional Fees	(4,337.17)	(662.20)				(4,999.37)	33A12	
22010 Accrued Pension	(2,961.47)	2,448.80				(512.67)	33A12	
22015 Accrued Workers compensation	(38,698.50)	777.52				(37,920.98)	33A12	
22040 Accrued Group Insurance	(0.01)	0.00				(0.01)	33A12	
22050 Accrued Other Expenses	(118,735.34)	(3,800.54)				(122,535.88)	33A12	
22060 Accrued User Fee	0.00	0.00				0.00	33A12	
23002 State Income Tax	0.00	0.00				0.00	33A12	
25256 Dostie Note L/T	0.00	0.00				0.00	34B4	
25505 Security Deposits	0.00	0.00				0.00	34B4	
27500 Capital Stock	(1,000.00)	0.00				(1,000.00)	35B2	
27800 Dividends Paid	0.00	0.00				0.00	35B2	
27900 Capital Contributions	(4,028,186.31)	0.00				(4,028,186.31)	35B1	
28000 Retained Earnings	0.00	0.00	136,749.00	(122,659.00)		4,736,565.03	35B5	
31001 Room and Board - Private	4,722,475.03	(93,218.00)				(682,270.56)	30 I 1a4	
31002 Room and Board - Medicare	(74,055.00)	(49,685.00)				(123,740.00)	30 I 1a3	
31003 Room and Board - Medicaid	(723,265.62)	(2,144,822.95)				(2,868,088.57)	30 I 1a1	
31004 Room and Board - Managed Care	0.00	0.00				0.00	30 I 1a4	
31010 Room and Board - Rest Home	0.00	0.00				0.00	30 I 1a4	
31015 Medicare Cont. Allowance - Room & Board	(40,829.89)	(171,481.02)				(212,310.91)	30 I 1a3	
31032 Medicare Recoupment	2,525.81	8,630.97				11,156.78	30 I 1a3	
31033 Medicaid Recoupment	968.03	0.00				968.03	30 I 1a1	
35001 Physical Therapy	(57,855.41)	(224,421.13)				(282,276.54)	30 II 1b3	
35002 Medical Supply	0.00	0.00				0.00	30 II 1a6	
35005 Vending Machines	0.00	0.00				0.00	30 II 1a6	
35006 Pharmacy Supplies	(8,385.89)	(61,559.79)				(69,945.68)	30 II 1b1	
35007 Clinical Services	(706.90)	(3,950.70)				(4,657.60)	30 II 1b6	
35008 Laboratory Services	0.00	0.00				0.00	30 II 1b6	
35009 Diagnostic Services (EKG/Xray)	0.00	0.00				0.00	30 II 1b6	
35010 Speech Therapy	(6,615.35)	(26,460.65)				(33,076.00)	30 II 1b4	
35011 Occupational Therapy	(52,515.29)	(226,890.99)				(279,406.28)	30 II 1b5	
35015 Oxygen - Private	0.00	0.00				0.00	30 II 1b7	
35016 Oxygen - Medicare	0.00	0.00				0.00	30 II 1b7	
35030 Medicare Contractual Allowance - Therapy	55,496.62	240,259.84				295,756.46	30 II 1b, 4b, 5b	
35031 Medicare Contractual Allowance - Other	5,700.23	37,083.76				42,783.99	30 II 1d, 4d, 5d	
35032 Medicare Contractual Allowance - Supplies	0.00	0.00				0.00	30 II 6	
35033 Medicaid Contractual Allowance - Supplies	0.00	0.00				0.00	30 II 6	
35035 Contractual Allowance - HMO/Insurance/Mar	28,352.56	92,291.73				120,644.29	30 II 6	
35054 Hairdresser & Barber	0.00	0.00				0.00	30 2.1	
35098 Misc. Income - Other	(3,717.91)	(6,030.00)				(9,747.91)	See Attached	
36001 Interest Income	0.00	(41.36)				(41.36)	30 IV 5	
36500 Gain (Loss) on Sale of Assets	0.00	0.00				0.00	30 IV 8	
41001 Salaries - Administrator	0.00	66,937.22	17,120.59			84,057.81	10 A2.3	
41002 Salaries - Clerical	5,729.43	12,828.26	259.37	(614.67)		18,202.39	10 A4	
41003 Salaries - Accounting	21,561.86	50,401.20	1,455.43	(2,163.94)		71,254.55	10 A11b	
41004 Salaries - Social Services/Admissions	10,618.04	30,299.50	2,284.93	(2,152.20)		41,050.27	10 A12m	
41005 Salaries - Management	0.00	0.00				0.00	10A2	
41006 Salaries - Maintenance	14,091.30	51,146.13	7,696.08	(6,086.51)		66,847.00	10 A7b	
41007 Salaries - Projects	0.00	0.00				0.00	10 A7b	
41008 Salaries - Staff Development	3,082.50	6,116.00				9,198.50	10 A12b2	
41009 Salaries - Beautician	0.00	0.00				0.00	10A9	
41010 Employee Physicals	1,694.50	3,139.52				4,834.02	16 ml 3	
41011 Pre-employment Screen	258.14	2,851.21				3,109.35	16 ml 3	
41015 FICA - Employer	45,870.29	116,408.51				162,278.80	15 1a4	

41016	Unemployment - Federal	268.64	2,629.51		2,898.15	15	1a3	
41017	Unemployment - State	5,831.63	26,742.00		32,573.63	15	1a3	
41020	Insurance - Workmen's Comp	(15,606.96)	58,554.27		42,947.31	15	1a1	
41021	Insurance - Group Medical	56,875.06	151,657.72		208,532.78	15	1a5	
41022	Insurance - FMLA	0.00	0.00		0.00	15	1a5	
41023	Insurance - Group Life & Disability	3,329.56	10,260.93		13,590.49	15	1a6	
41024	Pension Expense	3,916.38	8,640.85		12,557.23	15	1a7	
41025	Other Employee Benefits	3,794.39	3,758.72		7,553.11	See Attached		
41026	Corporate Fee - Non-reimbursable Costs	12,512.79	19,541.81		32,054.60	16	m13	
41027	Corporate Management Fee	86,064.00	132,306.63	323.25	218,693.88	16	m12	
41028	Healthport Indirect	0.00	0.00	709.00	709.00	16	m13	
41029	Auto Repair & Maintenance.	0.00	0.00		0.00	16	16.6	
41030	Travel - Motor Vehicle	510.81	1,918.13		2,428.94	16	14	
41031	Conventions & Meetings	0.00	0.00		0.00	16	15	
41032	Education & Seminars	0.00	1,315.00		1,315.00	16	15	
41033	Auditing Fees	1,398.51	4,500.63		5,899.14	15	1d	
41034	Point Click Care Fees	1,839.78	7,067.79		8,907.57	16	m13	
41035	Legal Services	0.00	0.00		0.00	15	1e	
41036	Legal Fees Collections - Probate Fees	0.00	0.00		0.00	13	b6	
41037	Consulting Fees - Other	1,660.00	5,530.00		7,190.00	See Attached		
41038	Licenses & Fees	1,535.09	3,265.18	114.00	4,914.27	16	m13	
41039	Dues & Memberships	1,023.60	6,681.16	(114.00)	7,590.76	See Attached	See Attached	
41040	Subscriptions	306.97	2,176.30		2,483.27	16	m9	
41041	Advertising - Public Relations	64.32	6,564.09		6,628.41	16	m3	
41042	Advertising - Help Wanted	0.00	0.00		0.00	16	m1	
41043	Supplies - Social Service	0.00	0.00		0.00	20	5j	
41044	Supplies - Beauty Shop	0.00	0.00		0.00	13	m6	
41045	Supplies - Medical Records	0.00	0.00		0.00	16	m5	
41046	In Service Fees	150.00	465.00		615.00	16	15	
41047	Transportation - Patients	0.00	0.00		0.00	16	11	
41048	CNA Registration & Validation	0.00	0.00		0.00	16	11	
41050	Office Supplies & Printing	3,194.81	8,845.02	77.21	12,117.04	15	lg	
41051	Postage	202.32	827.84		1,030.16	16	m7	
41052	Telephone	6,142.53	21,783.06	(531.80)	27,393.79	15	1h	
41053	Rent	87,000.00	198,000.00		285,000.00	22	9	
41054	Insurance - Package	13,109.49	42,502.55		55,612.04	27	14a	
41057	Equipment - Aides (CCNH)	2,252.74	5,282.78		7,535.52	22	6a	
41060	Purchased Services & Repair	10,522.85	40,215.71	623.63	51,362.19	22	6a	
41061	Maintenance & Repair Supplies	12,029.98	35,889.27	193.62	48,112.87	22	6a	
41062	Fuel - Plant Operation	3,184.83	9,245.92		12,430.75	22	6b	
41063	Gas - Plant Operation	1,476.90	17,082.97		18,559.87	22	6b	
41064	Electric - Plant Operation	13,313.78	38,823.58		52,137.36	22	6c	
41065	Water & Sewerage	3,412.48	10,881.13		14,293.61	22	6d	
41066	Refuse Removal / Recyclables	3,960.44	14,614.13		18,574.57	22	6f	
41067	Corp Office Building Maintenance	0.00	0.00		0.00	Corp Only		
41070	Taxes - Real Estate	9,456.54	28,866.68		38,323.22	22	10b	
41071	Taxes - Personal Property	621.06	1,857.15		2,478.21	22	10c	
41075	Bad Debt	130,383.79	0.00		130,383.79	15	1c	
41080	Donations	30.00	35.00		65.00	16	m10	
41086	Sales Tax	0.00	450.00	(450.00)	0.00	16	m13	
41087	Bank Charges/Penalties/Fees	0.00	7,043.78		7,043.78	16	m13	
41090	Miscellaneous Expense	3.72	1,425.78		1,429.50	See Attached	See Attached	
41091	Resident Reimbursements	0.00	0.00		0.00	16	m13	
41095	C.O.N. Expense	0.00	0.00		0.00	16	m13	
45001	Salaries - R.N. (CCNH)	106,034.86	294,022.59	10,037.97	(13,389.09)	396,706.33	10	A12b1
45002	Salaries - L.P.N. (CCNH)	53,625.73	121,478.95	3,225.38	(9,101.11)	169,228.95	10	A12c
45003	Salaries - Aides (CCNH)	193,448.06	473,748.12	16,130.64	(28,573.97)	654,752.85	10	A12d
45004	Salaries - Assistant D.O.N.	12,134.22	61,603.13		(1,995.15)	71,742.20	10	A12a
45005	Salaries - D.O.N.	27,701.09	21,260.80	7,304.22	(10,354.42)	45,911.69	10	A12a
45006	Inactive Salaries (see A/C 70046)	0.00	0.00		0.00	N/A		
45007	Salaries - R.N. (RHNS/HFA)	0.00	0.00		0.00	10	A12b1	
45008	Salaries - L.P.N. (RHNS/HFA)	0.00	0.00		0.00	10	A12c	
45009	Salaries - Aides (RHNS/HFA)	0.00	0.00		0.00	10	A12d	
45010	Salaries - Infection Control	0.00	4,425.97		4,425.97	10	A12b2	
45011	Salaries - Nursing Administration	0.00	0.00		0.00	10	A2.3	
45014	Salaries - R.N. / L.P.N. - Light Duty	0.00	0.00		0.00	10	A12b2	
45015	Salaries - C.N.A. - Light Duty	0.00	0.00		0.00	10	A12b1	
45016	Salaries - Other Nursing - Light Duty	0.00	0.00		0.00	10	A12d	
45017	Salaries - MDS Coordinator	14,152.17	38,420.41	5,831.24	(6,071.53)	52,332.29	10	A12b2
45022	Purchased Services - HPS (RN-CCNH)	364.00	345.00		(709.00)	0.00	13	B11a
45023	Purchased Services - HPS (LPN-CCNH)	0.00	0.00		0.00	13	B11b	
45024	Purchased Services - HPS (CNA-CCNH)	0.00	0.00		0.00	13	B11c	
45025	Equipment Lease Nursing	400.00	1,299.57		1,699.57	20	5c	
45032	Purchased Services - HPS (RN-RHNS)	0.00	0.00		0.00	13	B11a	
45033	Purchased Services - HPS (LPN-RHNS)	0.00	0.00		0.00	13	B11b	
45034	Purchased Services - HPS (CNA-RHNS)	0.00	0.00		0.00	13	B11c	
45035	Purchased Services - R.N. (CCNH)	0.00	0.00		0.00	13	B11a	
45036	Purchased Services - L.P.N. (CCNH)	0.00	0.00		0.00	13	B11b	
45037	Purchased Services - Aides (CCNH)	0.00	0.00		0.00	13	B11c	
45041	Purchased Services - Other	0.00	0.00		0.00	13	B12	
45045	Nursing Station Supplies	4,356.39	861.87	62.04	5,280.30	20	5j	
45046	Prescription Drugs - Medicare	24,190.18	23,784.40		47,974.58	20	5a	
45047	Prescription Drugs - Medicaid	0.00	0.00		0.00	20	5a	
45048	Prescription Drugs - Private	10,481.22	1,921.93		12,403.15	20	5a	
45049	Prescription Drugs Managed Care	2,505.08	25,560.37		28,065.45	20	5a	
45050	Medical Supplies	35,057.54	72,815.15		107,872.69	20	5c	
45051	Medication Part B Billable	0.00	0.00		0.00	20	5c	
45052	Medical Equipment Purchases	1,182.12	1,909.99		3,092.11	20	5c	
45055	O.T.C. Medical Supply	288.48	417.11		705.59	20	5c	
45058	Rehab Service Supplies	0.00	0.00		0.00	20	5j	
45060	Oxygen - Private	1,126.88	1,045.33		2,172.21	20	5e2	
45061	Oxygen - Medicare	0.00	35.00		35.00	20	5e2	
45062	Oxygen - Medicaid	794.72	1,657.97		2,452.69	20	5e2	
45063	Oxygen - Managed Care	22.44	1,034.19		1,056.63	20	5e2	
45065	I.V. Therapy Services	630.22	5,528.79		6,159.01	20	5j	
45070	Laboratory Services	702.18	1,892.16		2,594.34	20	5h	
45075	Diagnostic Services	1,165.00	3,485.00		4,650.00	20	5f	
50001	Salaries - Dietitians	3,975.90	7,325.12		(43.35)	11,257.67	10	A5a
50002	Salaries - Chefs, Cooks	25,346.61	65,147.33	4,097.67	(6,874.10)	87,717.51	10	A5c
50003	Salaries - Helpers, Dishwashers	24,260.80	58,983.57	2,853.23	(3,885.76)	82,211.84	10	A5c
50004	Salaries - Food Service Supervisor	12,069.00	31,817.76	3,649.94	(4,147.33)	43,389.37	10	A5b
50005	Salaries - Dietary - Light Duty	0.00	0.00		0.00	10	A5c	
50030	Consultant Fee - Dietary	986.18	0.00		(986.18)	0.00	13	B1
50035	Purchased Services - Dietary	238.28	1,280.72		1,519.00	18	2b	
50036	Equipment Lease - Dietary	0.00	0.00		0.00	18	2a	
50040	Supplies - Dietary	4,741.79	14,309.58		19,051.37	18	2a2	
50041	Other Expenses - Dietary	0.00	0.00		0.00	18	2a2	
50050	Food Supplies - HPC/Thurston	34,534.45	90,188.30		124,722.75	18	2a1	
50051	Food Supplies - Dairy	3,645.90	7,986.53		11,632.43	18	2a1	
50052	Food Supplements	613.03	1,811.77		2,424.80	18	2a1	
50053	Enteral Feeding Supplies	0.00	18.08		18.08	18	2a1	
50054	Food Supplies - Other	16.47	161.93		178.40	18	2a1	
50055	Foods Supplies - Rebates	0.00	0.00		0.00	18	2a1	
55001	Salaries - Laundry	5,633.71	13,862.31		19,496.02	10	A8b	
55002	Salaries - Laundry Supervisor	0.00	0.00		0.00	10	A8a	
55004	Salaries - Laundry - Light Duty	0.00	0.00		0.00	10	A8b	
55030	Purchased Services - Laundry	11,570.18	34,295.92	986.18	46,852.28	19	4b	
55031	Personal Laundry	0.00	0.00		0.00	19	3b	
55035	Linen & Bedding Supplies	0.00	115.06		115.06	19	3a4	
55036	Equipment Lease Laundry	0.00	0.00		0.00	19	3d	
55040	Laundry Supplies	0.00	436.62		436.62	19	3a1	
60001	Salaries - Housekeeping	17,646.26	42,904.81	5,409.00	(5,529.79)	60,430.28	10	A6b
60002	Salaries - Housekeeping Supervisor	8,281.93	33,057.62	9,216.16	(6,061.47)	44,494.24	10	A6a
60003	Salaries - Housekeeping - Light Duty	0.00	0.00		0.00	10	A6b	
60030	Purchased Services - Housekeeping	0.00	0.00		0.00	20	4b	
60035	Supplies - Housekeeping	2,060.74	10,902.63		12,963.37	20	4a	

65001	Salaries - Recreation	13,263.14	33,022.06	1,272.34	(2,495.76)	45,061.78	10 A12h	
65030	Supplies - Recreation	63.80	3,131.84			3,195.64	20 5i	
65035	Other Expenses - Recreation	7,244.01	15,419.49	25.30		22,688.80	20 5i	
70010	Medical Director	5,100.00	20,400.00			25,500.00	13 B8a	
70011	Medical Staff/URC Meeting	0.00	0.00			0.00	13 B8b	
70012	Other Physician Fees	0.00	0.00			0.00	13 B8e	
70015	Pharmacist Fees	6,125.76	7,497.32			13,623.08	13 B3	
70025	Prescription Drugs Only	0.00	0.00			0.00	N/A	
70030	Personal Laundry	0.00	0.00			0.00	N/A	
70035	Dental Service	1,602.00	5,056.31			6,658.31	13 B2	
70036	Podiatrist Fees	0.00	0.00			0.00	13 B4	
70040	Hairdresser/Barber	0.00	0.00			0.00	16m6	
70047	Purchased Services - Physical Therapist	0.00	6,056.96			6,056.96	13 5a	
70048	Purchased Services - Speech Therapist	0.00	0.00			0.00	13 B9a	
70049	Purchased Services - Occupational Therapist	0.00	0.00			0.00	13 B10a	28 #6
70050	Inactive	0.00	0.00			0.00	N/A	
70052	Rehab. Services Supplies	1,696.15	9,139.47			10,835.62	20 5j	29 # 34
70060	Salaries - Rehab Director	18,742.83	51,795.83	1,759.74	(692.01)	71,606.39	10 A12e	
70062	Salaries - Therapy Technicians	21,789.55	34,818.29		(4,212.04)	62,395.80	10 A12e	
70065	Salaries - Physical Therapy Assistant	581.66	1,073.10			1,654.76	10 A12e	
70066	Salaries - Per Diem PT Assistant	0.00	26,061.95			26,061.95	10 A12e	
70067	Salaries - Physical Therapist	1,403.72	2,827.01			4,230.73	10 A12e	
70068	Salaries - Per Diem Physical Therapist	4,040.79	29,100.63			33,141.42	10 A12e	
70070	Salaries - Certified Occupational Therapist	4,394.44	23,057.44			27,451.88	10 A12g	28 #3
70071	Salaries - Per Diem Certified OT	61.79	465.99			527.78	10 A12g	28 #3
70072	Salaries - Occupational Therapist	230.63	18,005.63	5,753.18		23,889.44	10 A12g	28 #3
70073	Salaries - Per Diem Occupational Therapist	78.75	468.75			547.50	10 A12g	28 #3
70075	Salaries - Speech Therapist	1,709.57	9,571.59			11,281.16	10 A12f	
70076	Salaries - Per Diem Speech Therapist	0.00	1,165.00			1,165.00	10 A12f	
71050	User Fee	91,479.00	241,541.00			333,020.00	15 1k3	
76000	Interest	9.09	821.75			830.84	27 12D	29 #49
78010	Salaries - Owner	3,409.00	0.00			3,409.00	36 G1	
79010	Depreciation of Non Moveable Equipment	357.63	1,073.07			1,430.70	22 7c	
79011	Depreciation of Moveable Equipment	2,305.80	4,805.57		(485.00)	6,626.37	22 7d	
79015	Depreciation of Auto & Truck	0.00	0.00			0.00	31B7	
79025	Amortization of Leasehold Improvements.	1,759.63	5,335.22			7,094.85	22 8a	
82010	CT State Income Tax	0.00	250.00			250.00	15 1j	
82050	Provider Specific Tax	0.00	0.00			0.00	15j1	
				\$501,554.98	(501,554.98)			
				Variance (must be \$0.00)	0.00			
	Total Assets	646,774.25						
	Total Liabilities	(1,502,207.82)						
	Total Revenue	(4,494,249.86)						
	Total Expenses	4,795,358.95						

Analysis Accounts		Cost Report References	
		Report Page/Line #	Self Disallow Page/Line #
35098 Misc. Income - Other	(9,747.91)		
Meal Revenue		30 IV 1	28 #24
Account W/O	0.00	30 IV 4	29 #43
OPTUM /UHC Dividend	9,720.00		
FICA	13.04		
Medical Records	0.00	30 IV 8	
State Withholding	14.87		
Total Misc. Income - Other	9,747.91		
41001 Salaries - Administrator	84,057.81		
Administrator	84,057.81	10 A2	
Asst Administrator/AIT	0.00	10 A3	
Total Administrator	84,057.81		
41025 Employee Benefits	7,553.11		
Holiday Parties	3,420.00	16 12	
Employee gifts/ recognition	4,133.11	16 13	28 #23 2
Total Employee Benefits	7,553.11		
41037 Consulting Fees - Other	7,190.00		
Social Worker	0.00	13 B3	
Data Integrity Auditor	3300	13 B12	
Other	3890	13 B12	
Total Consulting Fees - Other	7,190.00		
45041 Purchase Service - Other	0.00		
Pharmacy Consult		16 m13	28 #23 5
Wound Consultant		16 m13	28 #23 6
Total Consulting Fees - Other	0.00		
41090 Misc. Expense	1,429.50		
Resident Expenses	0.00		28 #23 5
Prior Period Adj/Account W/O	0.00		28 #23 6
Settlement	0.00		
Federal Withholding	3.72		
User Fee Audit Expense	1,425.78		
SUTA Tax	0.00		
Total Misc. Expense	1,429.50		
70012 Physician Fees	0.00		
Psychiatrist	0.00	13 B8de	
Eye Doctor	0.00	13 B8de	
Total Physician Fees	0.00		
41041 Advertising - Public Relations	6,628.41		
Public Relations	6,628.41	16 m3	28 #18
Directory Advertising	0.00		
Total Advertising - Public Relations	6,628.41		
41052 Telephone	27,393.79		
Telephone & Beepers	27,393.79	15 1h1	
Cell Phones	0.00	15 1h2	
Total Telephone	27,393.79		
<i>(check G/L account 41052 for possible cell or beeper reclass J/E)</i>			
41039 Dues & Membership	7,590.76		
Dues & Membership	7,590.76	16 m8	
Chamber of Commerce	0.00	16 m8a	28 #23 3
Total Dues & Membership	7,590.76		
<i>(most homes should have, may need to check other accounts)</i>			

Ledgest Health Care Center
Cost Year 2017

J/E #	DB	AMOUNT	ACCOUNT TITLE	CR	AMOUNT	Reverse CY 2017
1	41025		Other Employee Benefits			
	41050	77.21	Office Supplies and Printing			
	41060	91.83	Purchased Services & Repair			
	41061	193.62	Maintenance & Repair Supplies			
	45045	62.04	Nursing Station Supplies			
	65035	25.3	Other expenses - recreational			
	70052		Rehab. Services Supplies			
			Sales Tax	41086	450.00	
			Allocate Sales Tax			
2	20601	79,982.86	Accrued PTO			
			Salaries - Clerical	41002	201.04	
			Salaries - Accounting	41003	1,028.82	
			Salaries - Social Service	41004	1,531.65	
			Salaries - Maintenance	41006	4,878.86	
			Salaries - RN	45001	8,963.14	
			Salaries - LPN	45002	5,763.64	
			Salaries - CNA	45003	15,630.86	
			Salaries - ADNS	45004	1,276.16	
			Salaries - DNS	45005	9,338.42	
			Salaries - Infection Control	45010		
			Salaries - Nursing Administration	45011		
			Salaries - MDS	45017	5,444.30	
			Salaries - Dietitians	50001		
			Salaries - Chef, Cooks	50002	4,043.76	
			Salaries - Dietary Aid, Dishwasher	50003	2,440.50	
			Salaries - Food Service Suprv	50004	3,513.73	
			Salaries - Laundry	55001		
			Salaries - Housekeeping	60001	4,083.78	
			Salaries - Housekeeping Supervisor	60002	5,357.29	
			Salaries - Recreation	65001	1,582.86	
			Salaries - Rehab Director	70060	692.01	
			Salaries - PT Tech	70062	4,212.04	
			Reverse 12/16 PTO Accrual			
3	41002	259.37	Salaries - Clerical			
	41003	1,455.43	Salaries - Accounting			
	41004	2,284.93	Salaries - Social Service			
	41006	7,696.08	Salaries - Maintenance			
	45001	10,037.97	Salaries - RN			
	45002	3,225.38	Salaries - LPN			
	45003	16,130.64	Salaries - CNA			
	45004		Salaries - ADNS			
	45005	7,304.22	Salaries - DNS			
	45010		Salaries - Infection Control			
	45011		Salaries - Nursing Admin			
	45017	5,831.24	Salaries - MDS			
	50001		Salaries - Dietician			
	50002	4,097.67	Salaries - Chef, Cooks			
	50003	2,853.23	Salaries - Dietary Aid, Dishwasher			
	50004	3,649.94	Salaries - Food Service Suprv			
	55001		Salaries - Laundry			
	60001	5,409.00	Salaries - Housekeeping			
	60002	9,216.16	Salaries - Housekeeping Supervisor			
	65001	1,272.34	Salaries - Recreation			
	70060	1,759.74	Theraphy Rehab Director			
	70072	5753.18	Salaries -Occupational Therapist			
			Accrued PTO	20601	88,236.52	
			Accrue 9/30/17 PTO			
5	41027	323.25	Corporate Management Fee			
			Due Affiliate - Corporate	20200	323.25	
			Allocate Interest Income			
6	41001	17,120.59	Salaries Administrator			
			Due Affiliate - Corporate	20200	17,120.59	
			Accrued Payroll	20501		
			Administrator Salary			
	20200	886.44	Due Affiliate			
			Accrued Payroll	20501	886.44	

7	41028	709.00	Corporate Accounting Fee			
			Purchased Services - HPS (RN-CCNH)	45022	709.00	
8			Accum Depreciate- NME	17001	17,032.00	
	28000	17,032.00	Retained Earnings			
			ADJ Accumulated to Actual			
9	28000	485.00	Retained Earnings			
			Depreciation of Moveable Equipment	79011	485.00	
			ADJ Depreciation to Actual			
10	17002	122,659.00	Accum. Depreciation - ME			
			Retained Earnings	28000	122,659.00	
			ADJ Depreciation to Actual			
11	28000	1,542.00	Retained Earnings			
			Accm. Amortization Leasehold Imp	17005	1,542.00	
			ADJ Depreciation to Actual			
12	15501	15,117.00	Non Moveable Equipment			CARRY
	28000	117,520.00	Retained Earnings			
			Moveable Equipment	15502	132,637.00	
			Record Step Up Equipment			
13	15502	3,228.00	Moveable Equipment			
			Due Affiliate -Corporate	20200	3,228.00	CARRY
			Record Payroll Equipment			
14	28000	170.00	Retained Earnings			
			Moveable Equipment	15502	170.00	CARRY
			Reclass Sale of Mixer			
15	20501	34,461.34	Accrued Payroll			
			Salaries - Clerical	41002	413.63	
			Salaries - Accounting	41003	1,135.12	
			Salaries - Social Services/Admissions	41004	620.55	
			Salaries - Maintenance	41006	1,207.65	
			Salaries - R.N. (CCNH)	45001	4,425.95	
			Salaries - L.P.N. (CCNH)	45002	3,337.47	
			Salaries - Aides (CCNH)	45003	12,943.11	
			Salaries - Assistant D.O.N.	45004	718.99	
			Salaries - D.O.N.	45005	1,016.00	
			Salaries - MDS Coordinator	45017	627.23	
			Salaries - Dietitians	50001	43.35	
			Salaries - Chefs, Cooks	50002	2,830.34	
			Salaries - Helpers, Dishwashers	50003	1,445.26	
			Salaries - Food Service Supervisor	50004	633.60	
			Salaries - Housekeeping	60001	1,446.01	
			Salaries - Housekeeping Supervisor	60002	704.18	
			Salaries - Recreation	65001	912.90	
			Reverse Wage Enhancement			
16	55030	986.18	Purchase Service-Laundry			
			Consultant Fee - Dietary	50030	986.18	
17	41060	531.80	Purchased Services and Repairs			
			Telephone	41052	531.80	
			Reclass ArJohntleigh			
18	41038	114.00	Licenses and Fees			
			Dues and Membership	41,039.00	114.00	
	41026		Corporate Fee - Non-reimbursable Costs			
			Corporate Management Fee	41027		
			Allocate Corp Therapy Salaries			
		501,554.98	TOTALS		501,554.98	

Facility: Ledgecrest Health Care Center
 Cost Year 1/7/1900
 Reconciliation of Revenue, Expenses, Balance Sheet

	<u>Expenses</u>	<u>Revenue</u>	<u>Assets</u>	<u>Liabilities</u>
Per Trial Balance	4,795,359	4,494,250	646,774	1,502,208
Per Cost Report	4,791,950	4,494,250	653,564	1,508,998
Difference	3,409	0	6,790	6,790
21035-21060 - Payroll W/H				
10401-10403 Exchange			1,551	1,551
35098- Meal Revenue				
20110- A/P-Patient Exchange			3,064	3,064
20218 - Due Affiliate				
78010 - Owners Salary	3,409			
13002 - Prepaid Ins				
21037 - Employee Withholding - (HCRA/DCRA)			2,175	2,175
21051				
Difference	3,409	0	6,791	6,791
	0	0	(0)	(0)

**Ledgecrest
Fixed Asset Schedule
9/30/2017**

Asset Class ID	Asset ID	Asset Description
Non Moveable Equipment		
NME-10	2109002	UNITED (RANGE)
NME-10	2109003	United Rest(Freezer)
NME-20	2109008	Generator repair (GCS)
NME-10	2109006	kitchen unit repair (HiPoint Heating & C
NME-15	2109007	condensing unit/walk in (Dart Mechanical
NME-10	2109203	Ice Maker
NME-10	2109209	Wall mounted Eyewash, Plastic Bowl
NME-10	2109204	Eyewash Station Mixing Valve
NME-10	2109205	Dishwasher

Non Moveable Equipment as of 09/30/17

Cost Report Adjustments:

Adjusted Balance @ 9/30/16	Step up	Prior Additions	Retired (See Attached)	Current Additions

Moveable Equipment

ME-10	2109028	ACQUISITION 12/21/88
ME-8	2109026	RO-VIC (FLOOR BUFFER)
ME-10	2109029	FRAME KING (ART WORK)
ME-10	2109030	HUDSON MED. (WHEELCHAIR)
ME-10	2109031	UNITED (TOASTER,FOOD PROC.)
ME-10	2109032	MAPLE WOOD (TABLE)
ME-10	2109033	INDUSTRIAL (CABINET)
ME-10	2109034	HUDSON MEDICAL (TABLE)
ME-20	2109075	ENERGY (LIGHTING)
ME-10	2109035	AMERICAN OF MART. (CHAIRS)
ME-10	2109036	MEDLINE (DIGITAL SCALE)
ME-10	2109037	UNITED (HEATED PLATED DISP.)
ME-15	2109061	Medline(Bed Cables)
ME-10	2109038	Kessler(Ultrasound)

ME-10	2109039	Foster(Chair)
ME-15	2109062	Gehring(Desk)
ME-15	2109063	Gehring(Desk & Chair)
ME-10	2109040	Foster(Table-Mate Chair)
ME-10	2109041	Foster(Chairs)
ME-5	2109014	Hudson(Wheelchair)
ME-10	2109042	Direct(Storage Cabinet)
ME-15	2109064	PARRELL BARS (BISSELL)
ME-15	2109065	DRESERS (AKIN)
ME-15	2109066	RESIDENT DRAWERS (COUNTRY)
ME-10	2109045	WHEELCHAIR SCALE (SCALETRONIX)
ME-8	2109027	Garbage Disposal (United East)
ME-10	2109046	Thermostat- Century Tub (Med Part)
ME-10	2109047	2 Chart racks (Carstens)
ME-5	2109015	Dopplex Transducer (Huntleigh)
ME-10	2109048	Power lift (Direct Supply)
ME-5	2109016	Super low wheelchair (Direct)
ME-15	2109067	Accumax mattress (Redline)
ME-10	2109049	Generator thermostat (CPS System)
ME-15	2109068	1 mattress (Red Line)
ME-10	2109050	dishwasher booster (Better Brands)
ME-15	2109069	8 chairs (Direct Supply Healthcare Equip
ME-10	2109051	commercial toaster (TriMark United East)
ME-20	2109076	food shelves (TriMark United East)
ME-15	2109070	15 bedside cabinets (Direct Supply Healt
ME-10	2109052	20qt bench mixer (TriMark United East)
ME-15	2109071	8 chairs (Direct Supply Healthcare Equip
ME-15	2109072	15 bedside cabinets (Direct Supply Healt
ME-5	2109018	Xerox fax system (Advacned Copy Technolo
ME-10	2109054	steamer (TriMark United East)
ME-10	2109055	46 prints (Architectural Woodworking)
ME-10	2109056	Sara lift
ME-5	2109019	burnisher - REPLACED (Grainger)
ME-15	2109073	resident's furniture (j/e 129128)
ME-10	2109057	food processor (TriMark United East)
ME-5	2109020	cisco router (JKS Systems, LLC)
ME-5	2109021	network cable drops (A&R Communications,
ME-5	2109022	install router (JKS Systems, LLC)
ME-10	2109058	Patient Lift (Arjo, Inc.)
ME-5	2109023	network cable and jacks (A&R Communicati
ME-5	2109024	wireless pocket adapter (Tech Depot)
ME-10	2109059	muscle stimulator (Sammons Preston)
ME-15	2109074	hot food table (Triple A Supplies, Inc.)
ME-10	2109060	refrigerator (Sid Miller's Appliance)
ME-5	2109201	Floor Scrubber

ME-10	2109202	Hoyer Lift
ME-5	2109207	Notebook Computer for Photo ID
ME-5	2109208	Photo ID printing Kits
ME-7	2112004	aed defib
ME-5	2112007	Mattress(McKesson)
ME-15	2113010	30 lbs capacity washer/extractor
ME-10	2113011	food processor 3 1/2 qt
ME-5	2115015	INFRASTRUCTURE CONTROLLERS (JKS)
ME-5	2115016	INFRASTRUCTURE CONFIGURATION (JKS)
ME-5	2115017	INFRASTRUCTURE REMOTE (JKS)
ME-10	2115018	Payroll System Upgrade-Time Clocks
ME-10	2115018A	Payroll System Upgrade-Time Clocks
ME-5	2116019	11 Kiosks for POC Implementation

Moveable Equipment as of 09/30/17

Cost Report Adjustments:

Step Up
Reclass Sale of Mixer
Payroll Equipment

Adjusted Balance @ 9/30/16

Prior Additions
Retired (See Attached)
Current Additions

Leasehold Improvements

LHI-10	2109102	PERMA-SEAL
LHI-12	2109154	ADVANCED (CEILING)
LHI-12	2109155	ADVANCED (SALES TAX FOR CEIL)
LHI-10	2109103	PERMA SEAL (ROOF REPAIR)
LHI-10	2109104	SECURE CARE (ANTENNA SCEPTOR)
LHI-10	2109105	PERMA SEAL (ROOF REPAIR)
LHI-10	2109106	PERMA SEAL (ROOF REPAIR)
LHI-10	2109107	PERMA SEAL (ROOF REPAIR)
LHI-15	2109156	CODY (H/W HEATER)
LHI-20	2109182	NEWINGTON ELEC(STEAMER INST)
LHI-20	2109183	CODY (RECON STEAMER)
LHI-20	2109184	CODY (WATER & DRAIN LINE)
LHI-15	2109157	ACOUSTICAL CIELING(RSRFCE HALL)
LHI-20	2109185	NEWINGTON ELEC(INST NEW CIRCUIT)
LHI-15	2109158	WARBURTON (REC ROOM & OFFICE)
LHI-15	2109159	WARBURTON (RENOVATION)

LHI-10	2109108	RUDD CONST.(RETILE FLOOR)
LHI-10	2109109	ATLAS TILE (TILE)
LHI-5	2109082	WINDSOR CU (AWNINGS-OUTDOOR)
LHI-10	2109110	DANIELS (DRYER REPAIRS)
LHI-20	2109186	CREST MECH (KITCHEN DRAIN)
LHI-5	2109084	STATE AIR(SALES TAX - A/C SYS)
LHI-15	2109160	WINDSOR (AWNING DEPOSIT)
LHI-15	2109161	WINDSOR (AWNING BALANCE)
LHI-10	2109111	PERMA-SEAL (ROOF REPAIR)
LHI-15	2109162	FOSTER MED (MATRESS PLATFORM)
LHI-5	2109085	WINDOW SYS. (VERTICAL BLINDS)
LHI-10	2109112	SANI-MED (DOOR ALARM)
LHI-10	2109113	ATT (PHONE SYS/CAP LEASE)
LHI-15	2109163	H&N Cons(Replaced landing)
LHI-15	2109164	H&N Cons(Replaced landing)
LHI-15	2109165	Gemar(Intercom)
LHI-15	2109166	Gemar(Intercom)
LHI-10	2109114	Sani-Med(Double Door System)
LHI-10	2109115	Driveway/Parking Lot
LHI-10	2109116	Sani-Med(Security System)
LHI-10	2109117	Perma-Seal(Roof Seal)
LHI-10	2109118	Sani-Med(Security on Patio Door)
LHI-15	2109167	Home Depot(Windows)
LHI-10	2109119	Windsor(Awings)
LHI-10	2109120	Windsor(Awings)
LHI-20	2109187	Energy(Electrical)
LHI-10	2109121	H&N Cons(Freezer Slab)
LHI-10	2109122	H&N Cons(Freezer Slab)
LHI-10	2109123	United(Walk In Freezer)
LHI-10	2109124	Windsor(Awings)
LHI-15	2109168	Hartford(Fire Alarm)
LHI-15	2109169	United(Walk In Freezer)
LHI-10	2109125	Windsor(Awings)
LHI-10	2109126	H&R Cons(Sidewalk)
LHI-10	2109127	H&R Cons(Sidewalk)
LHI-10	2109128	SMOKE DETECTORS (HARTFORD FIRE)
LHI-15	2109170	FIRE ALARM (HARTFORD FIRE)
LHI-20	2109188	BATHROOM RENOVATON (CLASSIC)
LHI-20	2109189	BATHROOM RENOVATON (CLASSIC)
LHI-20	2109190	LINEN CHUTE (CLASSIC)
LHI-10	2109132	ASPHALT PATCH (H& N CONSTRUCTION)
LHI-15	2109171	FIRE ALARM PANEL (HARTFORD FIRE)
LHI-20	2109191	ELECTRICAL WIRING (PRO-ELECTRIC)
LHI-20	2109192	BATHROOM/LAUNDRY RENOVATON (CLAS
LHI-20	2109193	BATHROOM RENOVATON (CLASSIC)

LHI-20	2109194	WIRING THERMOSTATS(PRO-ELECTRIC)
LHI-10	2109133	VENTILATION BOILER ROOM(MACRI)
LHI-10	2109134	FLOOR-LAUNDRY RM (PRO-ELECTRIC)
LHI-15	2109172	FIRE ALARM PANEL (F.P.T.)
LHI-15	2109173	PHONE SYSTEM (A T & T)
LHI-5	2109090	Wallpaper (Surface Materials)
LHI-5	2109091	Wallpaper (Surface Materials)
LHI-10	2109135	7.5 Ton rooftop HVAC (Hipoint)
LHI-5	2109092	Wallpaper-Labor (Vearils)
LHI-25	2109196	Backflow preventor-sprinkler (FPT)
LHI-15	2109174	Exterior door w\ frame (Classic)
LHI-17	2109181	2 heat exchangers (HIPOINT)
LHI-15	2109175	concrete ramp (Classic Construction)
LHI-20	2109195	transfer switch (CPS System)
LHI-5	2109093	wallpaper-labor (United Wall Covering)
LHI-5	2109094	wallpaper (Wholesale Wallpaper)
LHI-5	2109095	wallpaper-labor (United Wall Covering)
LHI-5	2109096	wallpaper (Wholesale Wallpaper)
LHI-10	2109136	gas convection oven (United East Foodser
LHI-5	2109097	wallpaper-labor (United Wall Covering)
LHI-5	2109098	wallpaper-labor (United Wall Covering)
LHI-10	2109137	rooftop a/c unit for kitchen area (Hipoi
LHI-15	2109176	walk in refrigerator repairs (ABC Refrig
LHI-15	2109177	magnetic door lock (SMD, Inc.)
LHI-10	2109138	gas burner for boiler (HiPoint Heating a
LHI-15	2109178	2 awnings front bldg (Awning Place)
LHI-15	2109179	delay egress locks (Precision Electrical
LHI-10	2109139	repair to walk in freezer (Precision Ele
LHI-10	2109140	satellite tv (Allied Satellite and Anten
LHI-10	2109141	satellite tv (Allied Satellite and Anten
LHI-10	2109142	satellite tv (Allied Satellite and Anten
LHI-10	2109143	satellite tv (Allied Satellite and Anten
LHI-10	2109144	exit door panel (SMD, Inc.)
LHI-25	2109197	sprinkler - walk in cooler (Simplex Grin
LHI-25	2109198	sprinkler - 3 closets (Simplex Grinnell)
LHI-10	2109145	satellite tv (Allied Satellite and Anten
LHI-10	2109146	satellite tv (Allied Satellite and Anten
LHI-10	2109147	satellite tv (Allied Satellite and Anten
LHI-10	2109148	satellite tv (Allied Satellite and Anten
LHI-5	2109099	generator annunciator (Advanced Power Se
LHI-5	2109100	run conduit - generator annunciator (Pre
LHI-5	2109101	panel wiring - generator annunciator (Pr
LHI-10	2109149	satellite tv (Allied Satellite and Anten
LHI-10	2109150	satellite tv (Allied Satellite and Anten
LHI-10	2109151	satellite tv (Allied Satellite and Anten

LHI-10	2109152	satellite tv (Allied Satellite and Anten
LHI-10	2109153	satellite tv (Allied Satellite and Anten
LHI-15	2109180	architectural and engineering services (
LHI-10	2109199	Hot Water Booster
LHI-20	2109200	Sinks, Water Pipe and Waste Piping
LHI-10	2109206	Grease Trap
LHI-10	2112002	Telephone Patch Panel
LHI-10	2112003	Digital Control Box, Annunciator Panel
LHI-10	2112005	remove & ins brickfrom area over window
LHI-15	2112006	3 Sidewalls to Front & Back Canopy(L&L)
LHI-10	2113008	Radiator Repair to Emergency Generator
LHI-5	2113009	replace compressor for a/c kitch & hallw
LHI-15	2113013	Blower Assembly Parts/Clean
LHI-15	2113012	Replace Heat Exchanger
LHI-10	2113014	4 Electromagnetic Lock
LHI-8	2117020	Asphalt Curbing & Driveway Repairs
LHI-8	2117020A	Asphalt Curbing & Driveway Repairs

Leasehold Improvements as of 09/30/17

Cost Report Adjustments:

Adjusted Balance @ 9/30/16

Prior Additions
Retired (See Attached)
Current Additions

Place in Service Date	Cost Basis	LTD Depreciation Am	FD Depreciation Amot	
				10/1/16 - 12/31/1/1/17 - 9/30/17
4/1/1991	3,460.86	3,460.86	-	
10/1/1992	2,588.63	2,588.63	-	
1/1/1998	1,266.91	1,219.44	15.83	47.52
12/1/2000	2,120.00	2,120.00	-	
12/1/2006	3,180.00	2,385.03	52.97	159.03
5/5/2011	2,198.75	1,374.22	55	164.88
5/5/2011	389.44	243.42	9.69	29.25
5/6/2011	1,308.08	817.55	32.71	98.10
7/14/2011	7,657.20	4,785.75	191.43	574.29
	24,169.87	18,994.90	357.63	1,073.07
				1,430.70

<u>\$15,117.00</u>	<u>\$0.00</u>
\$39,286.87	1,430.70
\$39,286.87	\$1,430.70
\$0.00	\$0.00
\$0.00	\$0.00

12/1/1988	150,000.00	150,000.00	-
6/1/1989	1,141.65	1,141.65	-
9/1/1990	600.00	600.00	-
9/1/1990	729.00	729.00	-
4/1/1991	4,345.50	4,345.50	-
9/1/1991	995.31	995.31	-
10/1/1991	563.50	563.50	-
10/1/1991	683.70	683.70	-
12/1/1991	1,008.59	1,008.59	-
7/1/1992	1,160.70	1,160.70	-
7/1/1992	796.57	796.57	-
9/1/1992	1,267.50	1,267.50	-
11/1/1992	682.39	682.39	-
2/1/1993	1,054.70	1,054.70	-

2/1/1993	1,097.10	1,097.10	-	-
3/1/1993	689.00	689.00	-	-
3/1/1993	542.72	542.72	-	-
4/1/1993	746.10	746.10	-	-
9/1/1993	874.50	874.50	-	-
4/1/1994	500.00	500.00	-	-
9/1/1994	707.06	707.06	-	-
2/1/1995	999.00	999.00	-	-
7/1/1995	1,729.52	1,729.52	-	-
3/1/1997	4,656.53	4,656.53	-	-
3/1/1997	2,730.25	2,730.25	-	-
12/1/1998	1,036.68	1,036.68	-	-
12/1/1998	701.20	701.20	-	-
3/1/1999	2,508.53	2,508.53	-	-
4/1/1999	505.12	505.12	-	-
4/1/1999	1,227.00	1,227.00	-	-
6/1/1999	513.94	513.94	-	-
6/1/1999	1,093.13	1,093.13	-	-
8/1/1999	706.94	706.94	-	-
10/1/1999	1,093.13	1,093.13	-	-
12/1/1999	1,032.97	1,032.97	-	-
6/1/2001	2,589.12	2,589.12	-	-
6/1/2001	1,160.70	1,160.70	-	-
7/1/2001	1,006.60	817.83	12.62	37.71
9/1/2001	2,379.21	2,379.21	-	-
10/1/2001	3,853.10	3,853.10	-	-
12/1/2001	155.35	155.35	-	-
12/1/2001	142.75	142.75	-	-
5/1/2002	1,224.30	1,224.30	-	-
2/1/2003	2,919.24	2,919.24	-	-
9/1/2003	4,340.56	4,340.56	-	-
2/1/2004	3,287.56	3,287.56	-	-
3/1/2004	956.94	956.94	-	-
12/1/2004	710.00	627.10	11.87	35.46
2/1/2005	1,346.20	1,346.20	-	-
9/1/2006	3,801.27	3,801.27	-	-
11/1/2006	296.80	296.80	-	-
12/1/2006	757.50	757.50	-	-
2/1/2007	4,124.95	4,124.95	103.17	206.21
11/1/2007	1,353.02	1,353.02	-	-
6/1/2008	70.39	70.39	-	-
2/1/2009	4,010.93	3,308.96	100.31	300.78
10/1/2009	1,967.44	1,082.07	32.79	98.37
12/1/2009	444.60	366.84	11.07	33.39
1/22/2010	5,278.80	5,278.80	-	-

4/12/2010	1,546.53	1,121.24	38.64	116.01
9/14/2011	260.64	260.64		-
9/27/2011	1,453.80	1,453.80		-
8/9/2012	1,611.21	1,208.39	57.55	172.62
10/23/2012	917.25	917.25	45.84	91.72
5/28/2013	5,516.06	1,562.85	91.98	275.76
7/29/2013	1,489.85	633.24	37.21	111.78
2/18/2015	1,182.67	532.19	59.14	177.39
2/20/2015	44.19	19.92	2.18	6.66
3/5/2015	176.75	79.58	8.8	26.55
3/19/2015	1,233.02	277.47	30.78	92.52
3/19/2015	1,196.44	269.19	29.91	89.73
11/29/2016	16,319.40	4,079.85	1631.94	2,447.91

271,844.67	249,375.70	2,305.80	4,320.57
			6,626.37

(\$132,637.00)			\$0.00
(\$170.00)			\$0.00
\$3,228.00			\$0.00
\$142,265.67			\$6,626.37
\$142,265.67			\$2,546.52
\$0.00			\$0.00
16,319.40			4,079.85

7/1/1989	7,576.00	7,576.00	-
8/1/1989	1,700.00	1,700.00	-
9/1/1989	136.00	136.00	-
7/1/1990	13,068.00	13,068.00	-
9/1/1990	6,118.94	6,118.94	-
12/1/1990	8,700.00	8,700.00	-
1/1/1991	1,700.00	1,700.00	-
2/1/1991	1,700.00	1,700.00	-
3/1/1991	978.84	978.84	-
4/1/1991	156.28	156.28	-
4/1/1991	199.47	199.47	-
4/1/1991	644.89	644.89	-
4/1/1991	2,304.01	2,304.01	-
5/1/1991	656.68	656.68	-
5/1/1991	1,570.00	1,570.00	-
6/1/1991	1,502.00	1,502.00	-

6/1/1991	430.00	430.00	-
6/1/1991	569.65	569.65	-
11/1/1991	927.50	927.50	-
11/1/1991	598.00	598.00	-
5/1/1992	932.02	932.02	-
7/1/1992	198.96	198.96	-
7/1/1992	318.00	318.00	-
7/1/1992	636.00	636.00	-
7/1/1992	300.00	300.00	-
8/1/1992	720.80	720.80	-
9/1/1992	515.16	515.16	-
9/1/1992	2,120.00	2,120.00	-
9/1/1992	7,440.14	7,440.14	-
12/1/1992	800.00	800.00	-
12/1/1992	448.00	448.00	-
4/1/1993	14,644.36	14,644.36	-
4/1/1993	575.37	575.37	-
5/1/1993	2,146.50	2,146.50	-
10/1/1993	70,636.59	70,636.59	-
11/1/1993	5,400.70	5,400.70	-
12/1/1993	10,583.00	10,583.00	-
1/1/1994	1,484.00	1,484.00	-
4/1/1994	703.12	703.12	-
4/1/1994	609.50	609.50	-
4/1/1994	609.50	609.50	-
5/1/1994	1,830.30	1,830.30	-
7/1/1994	2,500.00	2,500.00	-
8/1/1994	1,015.00	1,015.00	-
8/1/1994	8,967.60	8,967.60	-
8/1/1994	410.75	410.75	-
9/1/1994	2,289.60	2,289.60	-
9/1/1994	651.90	651.90	-
9/1/1994	410.75	410.75	-
10/1/1994	925.00	925.00	-
10/1/1994	7,994.00	7,994.00	-
2/1/1995	2,544.00	2,544.00	-
3/1/1995	636.00	636.00	-
5/1/1995	70,000.00	70,000.00	-
6/1/1995	34,500.00	34,500.00	-
6/1/1995	3,471.50	3,471.50	-
6/1/1995	650.00	650.00	-
7/1/1995	1,110.35	1,110.35	-
8/1/1995	901.00	901.00	-
9/1/1995	14,868.00	14,868.00	-
9/1/1995	2,525.00	2,525.00	-

9/1/1995	1,563.50	1,563.50	-	-
9/1/1995	575.93	575.93	-	-
1/1/1996	901.00	901.00	-	-
8/1/1997	2,057.46	2,057.46	-	-
9/1/1997	1,891.42	1,891.42	-	-
10/1/1998	1,281.55	1,281.55	-	-
10/1/1998	669.75	669.75	-	-
12/1/1998	8,487.00	8,487.00	-	-
2/1/1999	3,200.00	3,200.00	-	-
6/1/1999	6,113.02	4,462.53	61.1	183.42
8/1/1999	1,725.00	1,725.00	-	-
12/1/1999	3,177.88	3,177.88	-	-
12/1/1999	1,800.00	1,800.00	-	-
1/1/2000	2,050.44	1,505.90	25.66	76.86
5/1/2000	5,194.00	5,194.00	-	-
5/1/2000	3,000.00	3,000.00	-	-
7/1/2000	5,194.00	5,194.00	-	-
7/1/2000	3,905.38	3,905.38	-	-
7/1/2000	4,393.70	4,393.70	-	-
8/1/2000	1,696.00	1,696.00	-	-
8/1/2000	5,194.00	5,194.00	-	-
5/1/2001	10,335.00	10,335.00	-	-
7/1/2001	1,175.10	1,175.10	-	-
9/1/2001	879.01	879.01	-	-
12/1/2003	5,565.00	5,565.00	-	-
9/1/2004	837.40	739.71	13.98	41.85
5/1/2006	2,400.00	1,799.97	40.03	119.97
2/1/2007	1,175.02	1,175.02	29.39	58.76
6/1/2008	10,070.00	9,314.78	251.72	755.28
8/1/2008	839.17	776.23	21.01	62.91
9/1/2008	839.17	776.23	21.01	62.91
10/1/2008	839.17	776.23	21.01	62.91
10/1/2008	1,356.80	1,255.07	33.89	101.79
11/1/2008	1,823.20	674.62	18.21	54.72
11/1/2008	2,661.72	984.82	26.64	79.83
11/1/2008	839.17	776.23	21.01	62.91
12/1/2008	839.17	776.23	21.01	62.91
1/1/2009	839.17	692.31	21.01	62.91
2/1/2009	839.17	692.31	21.01	62.91
3/1/2009	1,415.10	1,415.10	-	-
3/1/2009	729.28	729.28	-	-
3/1/2009	596.78	596.78	-	-
3/1/2009	839.17	692.31	21.01	62.91
4/1/2009	839.17	692.31	21.01	62.91
5/1/2009	839.17	692.31	21.01	62.91

6/1/2009	839.17	692.31	21.01	62.91
7/1/2009	839.17	692.31	21.01	62.91
12/1/2009	3,021.12	1,661.59	50.39	151.02
1/12/2010	1,567.81	1,136.70	39.15	117.63
3/31/2010	4,300.00	1,558.78	53.72	161.28
6/23/2011	8,874.32	5,546.42	221.88	665.55
2/15/2012	1,507.51	791.42	37.71	113.04
3/1/2012	3,988.13	2,093.72	99.74	299.07
8/27/2012	5,051.62	2,652.12	126.26	378.90
10/8/2012	1,578.25	552.42	26.29	78.93
1/1/2013	1,903.93	809.20	47.56	142.83
6/12/2013	1,985.55	1,687.70	99.3	297.81
11/13/2013	2,517.00	713.12	41.98	125.82
11/14/2013	2,426.00	687.38	40.41	121.32
12/21/2013	4,900.61	2,082.77	122.5	367.56
8/7/2017	1,853.15	43.53		43.53
8/7/2017	1,853.14	43.53		43.53

493,747.35	460,561.71	1,759.63	5,335.22
			7,094.85

493,747.35	7,094.85
\$493,747.35	7,007.79
\$0.00	\$0.00
3,706.29	87.06