

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Orchard Grove Specialty Care Center	
Address (No. & Street, City, State, Zip Code) 5 Richard Brown Drive Uncasville, CT 06382	
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 2306-C	RHNS	(Specify)	Medicare Provider 07-5438
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Medicaid Provider Numbers:	CCNH 21064	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) Orchard Grove Specialty Care Center	License No. 2306-C	Report for Year Ended 9/30/2017	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Orchard Grove Specialty 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) Peter Allen			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 Orchard Grove Specialty Care Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 5 Richard Brown Drive Uncasville, CT 06382				
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) Orchard Grove Specialty Care Center			Address (No. & Street, City, State, Zip) 5 Richard Brown Drive Uncasville, CT 06382		
License Numbers:	CCNH 2306-C	RHNS	(Specify)	Medicare Provider No. 07-5438	
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 Peter Allen			Nursing Home Administrator's License No.:	1442CT	
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 Orchard Grove Specialty Care Center	License No. 2306-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 Orchard Grove Specialty Care Center	Business Address 5 Richard Brown Drive Uncasville, CT 06382	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 Orchard Grove Specialty Care Center	License No. 2306-C	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Brian J. Foley	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Rental	Pg. 22 Line 9	903,000	903,000
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	525,632	525,632
Healthport Services	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 /16 m13	25,203	25,203
Corporate Employees	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	13,350	13,350
Employees @ Various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	(30,660)	(30,660)
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 1a7	18,862	18,862
Aetna	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 1a5	589,032	
Delta Dental	PO Box 23700	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	48,348	
Aetna Ancillary	PO Box 88860 Chicago, IL	<input type="radio"/>	<input checked="" type="radio"/>		Group Life & Disability	Pg. 15 1a6	26,703	

* Use additional sheets if necessary.

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

General Information and Questionnaire
Related Parties*

Name of Facility Orchard Grove Specialty Care Center		License No. 2306-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 checked="" type="radio"/> Yes <input 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 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	✘			Property, Liability & Umbrella Insurance	Pg. 27 14a	120,165	
AIG	PO Box 10472 Newark, NJ	✘			Worker's Compensation	Pg. 15 1a1	49,883	
Swallowing Diagnostics	21 Waterville Road Avon, CT	✘		83%	Diagnostic Services	Pg. 13 B9a	2,160	2,037
Ryan Vess	21 Waterville Road Avon, CT		✘			##		
Brendan Foley	21 Waterville Road Avon, CT		✘			##		

* 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 (Brendan Foley through 3/9/17).

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Orchard Grove Specialty Care Center	License No. 2306-C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.
 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 Orchard Grove Specialty Care Center			License No. 2306-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"/>							
	<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 Orchard Grove Specialty Care Cent	License No. 2306-C	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Co. PC	29 South Main St. 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)	\$ 8,164
2 Preparation of tax returns	\$ 2,131
3	\$
4	\$
	Charge for Services Provided
	\$ 10,295

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 Orchard Grove Specialty Care Center			License No. 2306-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	130	130			130	130			130	130			
B. On last day of THIS report period	130	130			130	130			130	130			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	113	113			113	113			113	113			
B. As of midnight of THIS report period	112	112			112	112			112	112			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,714	3,714			2,686	2,686			1,028	1,028			
B. Medicaid (Conn.)	34,727	34,727			26,267	26,267			8,460	8,460			
C. Medicaid (other states)													
D. Private Pay	1,950	1,950			1,549	1,549			401	401			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	40,391	40,391			30,502	30,502			9,889	9,889			
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)	40,391	40,391			30,502	30,502			9,889	9,889			

Schedule of Resident Statistics (Cont'd)

Name of Facility Orchard Grove Specialty Care Center			License No. 2306-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 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	11		95		6								
Per Diem Rate													
a. One bed rm.					410.00								
b. Two bed rms.	RUGS III		229.00		250.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										6,584	6,584		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										9,234	9,234		
D. Total Physical Therapy Treatments										15,818	15,818		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										1,110	1,110		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										910	910		
D. Total Speech Therapy Treatments										2,020	2,020		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										6,474	6,474		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										9,184	9,184		
D. Total Occupational Therapy Treatments										15,658	15,658		

Report of Expenditures - Salaries & Wages

Name of Facility Orchard Grove Specialty Care Center	License No. 2306-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)	143,293	2,321				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	80,541	4,897				
5. Dietary Service						
a. Head Dietitian	37,624	1,187				
b. Food Service Supervisor	43,128	1,924				
c. Dietary Workers	319,109	25,438				
6. Housekeeping Service						
a. Head Housekeeper	26,497	1,338				
b. Other Housekeeping Workers	146,953	13,179				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	89,060	4,413				
8. Laundry Service						
a. Supervisor	17,960	696				
b. Other Laundry Workers	65,867	5,770				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	118,924	4,506				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	173,080	3,946				
b. RN						
1. Direct Care	628,530	17,724				
2. Administrative**	228,783	6,685				
c. LPN						
1. Direct Care	896,943	31,991				
2. Administrative**						
d. Aides and Attendants	1,275,998	85,267				
e. Physical Therapists	312,264	9,508				
f. Speech Therapists	57,452	2,079				
g. Occupational Therapists	179,664	4,365				
h. Recreation Workers	99,332	5,734				
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	166,557	5,897				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,107,559	238,864				

* 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
Orchard Grove Specialty Care Center				2306-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
Orchard Grove Specialty Care Center				2306-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***										
Peter Allen	71,580				Administrator 2/27/17 - 9/30/17	1,046	A2	Plainville	920	59,394
Pamela Miller	71,713				Administrator 10/1/16 - 2/26/17	1,281	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Orchard Grove Specialty Care Center	2306-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	13,884	140				
3. Pharmacist	19,711	164				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	74,400	147				
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	2,160	48				
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	52,971	449				
B-13 Total Fees Paid in Lieu of Salaries	163,126	948				

* 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 Orchard Grove Specialty Care Center		License No. 2306-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		
Joseph Allesandro PO Box 6 Pomfret Center, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
John Plankeel 190 Library Street Mystic, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Sound Seniors Geriatrics 3 Heron Road Mystic, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Pointright	Data Integrity Auditor	<input type="radio"/>	<input checked="" type="radio"/>		
Healthdrive Dental 1 Prestige Drive Meriden, CT	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
West River Pharmacy 41 Northwest Dr. Plainville, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Patient Ping	Admissions/Discharge Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
CT Purchase Consultant	Purchase Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Celtic Consulting	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Orchard Grove Specialty Care Center	2306-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 49,883	49,883		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 95,543	95,543		
4. Social Security (F.I.C.A.)	\$ 366,768	366,768		
5. Health Insurance	\$ 439,984	439,984		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 26,703	26,703		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 18,862	18,862		
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*	\$ 590,918	590,918		
d. Accounting and Auditing	\$ 10,295	10,295		
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	\$ 31,202	31,202		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 19,930	19,930		
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	\$ 762,435	762,435		
Subtotal	\$ 2,412,772	2,412,772		

* 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
Orchard Grove Specialty Care Center	2306-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	2,412,772	2,412,772			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 12,751	12,751			
2. Holiday Parties for Staff	\$ 2,531	2,531			
3. Gifts to Staff and Residents	\$ 9,467	9,467			
4. Employee Travel	\$ 13,105	13,105			
5. Education Expenses Related to Seminars and Conventions	\$ 4,695	4,695			
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>)	\$ 502	502			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 15,609	15,609			
4. Fund-Raising***	\$				
5. Medical Records	\$ 15	15			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 850	850			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,050	9,050			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 456	456			
9. Subscriptions	\$ 74	74			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 525,632	525,632			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 176,809	176,809			
C-14 Total Administrative & General Expenditures	\$ 3,184,318	3,184,318			

* 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	\$ 15,609		
Total Other Advertising	\$ 15,609	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 9,050		
Total Dues	\$ 9,050	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Corporate Fees Non Reimburable	\$ 82,834		
Licenses & Fees	\$ 33,647		
Pre Employment Screenings	\$ 24,611		
Point Click Care Fees	\$ 16,876		
Bank Charges, Penalties, Fees	\$ 295		
Healthport Indirect	\$ 5,791		
Legal Fees - Probate & Collection	\$ 3,215		
Resident Expenses	\$ 1,408		
Account W/O & Prior Period Adjustments	\$ -		
Settlement	\$ 3,396		
State Penalty	\$ -		
User Fee Audit Expense	\$ 1,926		
SUTA Tax	\$ 0		
Interpreter	\$ 2,809		
Total Other Administrative and General	\$ 176,809	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Orchard Grove Specialty Care Center	License No. 2306-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.	525,632	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	License No.	Report for Year Ended	Page	of
Orchard Grove Specialty Care Center	2306-C	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 275,078	275,078		
2. Non-Food Supplies	\$ 41,473	41,473		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 3,113	3,113		
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 319,665	319,665		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*	332	332		
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 Orchard Grove Specialty Care Center		License No. 2306-C	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	13,937	13,937	
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. \$	21,258	21,258	
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	310	310	
c.	Management Services**	\$			
d.	Other (Specify)	\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	35,505	35,505	
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
Orchard Grove Specialty Care Center		2306-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. \$	36,472	36,472		
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)	\$	36,472	36,472		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from West River Pharmacy	\$	275,602	275,602		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	238,663	238,663		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	55,107	55,107		
f.	X-rays and Related Radiological Procedures***	\$	15,465	15,465		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	24,585	24,585		
i.	Recreation	\$	46,857	46,857		
j.	Other (Specify)**** See Attached Schedule	\$	66,733	66,733		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	723,011	723,011		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Nursing Station Supplies	\$ 1,373		
Rehab Service Supplies	\$ 19,750		
IV Therapy Supplies	\$ 45,610		
Total Other Resident Care	\$ 66,733	\$ -	\$ -

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

Name of Facility Orchard Grove Specialty Care Center			License No. 2306-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
Jon's Quality Landscaping	150 Meridian Street Groton, CT	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping & Snow Removal	27,313			22	6a
Perfectemp	125 Robert Jackson Way Plainville, CT	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	31,754			22	6a
Proline	P.O. Box 150473 Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Equipment Maintenance	14,243			22	6a
CWPM	25 Norton Place Plainville, CT	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	20,536			22	6f
		<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
Orchard Grove Specialty Care Center	2306-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 209,224	209,224				
b. Heat	\$ 51,069	51,069				
c. Light & Power	\$ 99,174	99,174				
d. Water	\$ 54,004	54,004				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 21,205	21,205				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 434,675	434,675				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 500	500				
d. Movable Equipment	\$ 28,496	28,496				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 28,997	28,997				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 45,163	45,163				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 45,163	45,163				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 903,000	903,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 76,255	76,255				
c. Personal property taxes	\$ 6,971	6,971				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,060,387	1,060,387				

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

Orchard Grove Specialty 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:				
7/17/2017	Emergency Generator Repair-Radiator	\$ 4,273	NME-10	\$ 97
7/17/2017	Emergency Generator Repair-Radiator	\$ 4,273	NME-10	\$ 97
Total additions for Non-Movable Equipment		\$ 8,545		\$ 194 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/30/2016	Dishwasher Repair-Conveyor Motor	\$ 1,872	ME-5	\$ 468
1/16/2017	1 Gallon Stainless Steel 3 Speed Blender	\$ 1,182	ME-10	\$ 44
8/7/2017	Oven Repair-Motor Assembly	\$ 1,174	ME-5	\$ 44
9/20/2017	Medical Cart-Whisper Cart with 6 Drawers	\$ 1,722	ME-10	\$ 9
Total additions for Movable Equipment		\$ 5,949		\$ 565 *
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:				
1/4/2017	Lighting Fixture Retrofit Installation	\$ 78,393	LHI-10	\$ 2,932
1/4/2017	Lighting Fixture Retrofit Installation	\$ 4,510	LHI-10	\$ 169
4/3/2017	Installation of 28 Wall Sensors-HVAC	\$ 3,750	LHI-10	\$ 125
7/10/2017	Vinyl Flooring for Lower Level Bathrooms	\$ 3,117	LHI-10	\$ 74
7/18/2017	Hollow Metal Double Doors and Frame	\$ 1,648	LHI-20	\$ 19
8/7/2017	Door for Lower Level Exterior Stairway	\$ 1,089	LHI-20	\$ 10
8/29/2017	Installation of 100 Sprinkler Heads	\$ 2,568	LHI-10	\$ 34
Total additions for Leasehold Improvement		\$ 95,076		\$ 3,362 *
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			License No.		Report for Year Ended			Page	of
Orchard Grove Specialty Care Center			2306-C		9/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period				683,061	217,804	A		41,801	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				95,076		A		3,362	
C-4. Subtotal									45,163
D. Total Amortization									45,163

* 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 Orchard Grove Specialty Care Center	License No. 2306-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		130		
6. Square Footage		36,318		
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd 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		
k. Amount of Principal Borrowed		10,034,175		
l. Principal Outstanding on Note Paid-Off		6,238,635		
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
Orchard Grove Specialty Care Center		2306-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		License No.		Report for Year Ended		Page	of
Orchard Grove Specialty Care Cen		2306-C		9/30/2017		27	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)				\$	1,825	1,825	
Town of Montville Tax Collector							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	1,825	1,825	
14. Insurance							
a. Insurance on Property (buildings only)				\$	120,165	120,165	
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)				\$	120,165	120,165	
15. Total All Expenditures (A-13 thru C-14)				\$	11,186,707	11,186,707	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Orchard Grove Specialty Care Center				2306-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	\$ 179,664	179,664		
4.			Other - See attached Schedule	\$ 16,656	16,656		
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	\$ 590,918	590,918		
10.	15/16	1d/m	Accounting & Legal	\$ 11,379	11,379		
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 *	\$ 15,609	15,609		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 121,818	121,818		
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)				\$ 936,043	936,043		

* 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	A12M	Social Service - Marketing	\$ 16,656		
Total Other Salaries Adjustment			\$ 16,656	\$ -	\$ -

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)
		Bank Charges, Penalties, Fees	\$ 295		
		Corporate Fees Non Reimbursable	\$ 82,834		
		Resident Expenses	\$ 1,409		
		Settlement	\$ 3,396		
		User Fee Audit Expense	\$ 1,926		
		Insurance Claim Gain	\$ 6,528		
		Account W/O	\$ 450		
		Survey Penalty Fees	\$ 24,980		
Total Other A&G Adjustments			\$ 121,818	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Orchard Grove Specialty Care Center				2306-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 936,043	936,043		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 272,199	272,199		
28.	16	L1	Ambulance/Limousine	\$ 12,751	12,751		
29.	20	h	X-rays, etc	\$ 15,465	15,465		
30.	20	f	Laboratory	\$ 24,585	24,585		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 12,857	12,857		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 65,360	65,360		
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.	30	IV8	Purchase Discounts and Allowances	\$ 3,465	3,465		
46.	30	IV8	Duplications of functions or services	\$ 25,010	25,010		
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.	30	IV5	Interest Income on Accounts Rec	\$ 72	72		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 1,825	1,825		
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)			\$ 1,369,631	1,369,631		

*** 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.

Orchard Grove Specialty Care Center
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Supplies	\$ 45,610		
20	5j	Rehab Service Supplies	\$ 19,750		
Total Other Ancillary Costs			\$ 65,360	\$ -	\$ -

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)
27	12P	Interest Expense	\$ 1,825		
Total Other Adjustments			\$ 1,825	\$ -	\$ -

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
Orchard Grove Specialty Care Center	2306-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>)	\$ 7,600,737	7,600,737				
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>)	\$ 1,386,744	1,386,744				
b. Medicare Room and Board Contractual Allowance **	\$ 519,527	519,527				
4. a. Private-Pay Residents and Other	\$ 1,432,690	1,432,690				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 144,290	144,290				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (144,290)	(144,290)				
c. Prescription Drugs - Non-Medicare	\$ 63,907	63,907				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (63,907)	(63,907)				
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	\$ 498,556	498,556				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (297,738)	(297,738)				
c. Physical Therapy - Non-Medicare	\$ 55,090	55,090				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (53,865)	(53,865)				
4. a. Speech Therapy - Medicare	\$ 82,175	82,175				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (38,645)	(38,645)				
c. Speech Therapy - Non-Medicare	\$ 8,730	8,730				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (8,730)	(8,730)				
5. a. Occupational Therapy - Medicare	\$ 630,590	630,590				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (376,723)	(376,723)				
c. Occupational Therapy - Non-Medicare	\$ 74,025	74,025				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (72,900)	(72,900)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,440,264	11,440,264				
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>)	\$ 72	72				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 35,922	35,922				
V. Total Other Revenue (1 thru 8)	\$ 35,994	35,994				
VI. Total All Revenue (III +V)	\$ 11,476,257	11,476,257				

* 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 IV 5	Interest Income	1,386,744	\$ 72		
Total Interest Income			\$ 72	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV8	Medical Supply refund	\$ 25,010		
30 IV8	Rebates	\$ 3,465		
30 IV8	Medical Records	\$ 468		
30 IV8	Insurance Claim Gain	\$ 6,528		
30 IV8	Account W/O	\$ 450		
Total Other Revenue		\$ 35,922	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Orchard Grove Specialty Care Center	2306-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	25,885
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,857,707
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	22,730
5. Prepaid Expenses			\$	28,206
a. Prepaid Property Tax	21,296			
b. Prepaid Insurance				
c. Prepaid Other	6,910			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	181,508
Due Affiliate (Debit Balance)	174,722			
Payroll Deducted Life Insurance	6,786			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,116,035
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>778,137</u>		\$	515,169
	Accum. Depreciation <u>262,967</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>17,421</u>		\$	9,664
	Accum. Depreciation <u>7,758</u>	Net		
6. Movable Equipment	*Historical Cost <u>390,104</u>		\$	93,090
	Accum. Depreciation <u>297,014</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	10,690
Fixed Asset Clearing Account	10,690			
Construction in Progress				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	628,613

* 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 Orchard Grove Specialty Care Center	License No. 2306-C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,744,648
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)			\$	3,744,648

* 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 Orchard Grove Specialty Care Center		License No. 2306-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	557,033
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>)				\$	83,246
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	18,096
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>)				\$	468,430
Accrued PTO		159,977	Accrued Prof Fees	6,841	
Accrued Pension		746	Payroll W/H	6,627	
Accrued Worker's Comp		55,302	Due Affiliate (Credit Bal:		
Accrued Expense Other		238,938			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,126,805

* 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 Orchard Grove Specialty Care Center	License No. 2306-C	Report for Year Ended 9/30/2017		Page 34	of 37
Account				Amount	
Total Brought Forward:				1,126,805	
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>)				\$ 1,660,526	
Name and Address of Lender	Amount	Loan Date			
Brian J. Foley	1,660,526	Demand			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	
Security Deposits					

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,660,526	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,787,331	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Orchard Grove Specialty Care Center	2306-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			\$	(4,610,666)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	5,278,431
6. Gain or Loss for Period			\$	289,551
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	957,317
C. Total Reserves and Net Worth			\$	957,317
D. Total Liabilities, Reserves, and Net Worth			\$	3,744,648

H. Changes in Total Net Worth

Name of Facility Orchard Grove Specialty Care Center	License No. 2306-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			\$	675,152
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,476,257
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,186,707
D. Net Income or Deficit			\$	289,551
E. Balance			\$	964,703
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>)			\$	7,386
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
Brian Foley	President	7,386		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	7,386
H. Balance at End of Period			\$	957,317
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility Orchard Grove Specialty Care Center	License No. 2306-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 35 - Total Liabilities, Reserves and Net Worth	3,744,648	Total Assets 3,744,648

Orchard Grove Specialty
For Cost Year Ended Sept

	2016 10/1 - 12/31	2017 1/1 - 9/30	
10111	Cash Corporate	\$0.00	\$0.00
10116	Cash - Laurel Woods	0.00	0.00
10117	Cash - Saybrook	0.00	0.00
10201	Petty Cash	400.00	0.00
10301	Cash - Patient Personal Need	0.00	0.00
10401	Exchange	3,396.37	22,811.10
10402	Exchange - Arlene Sheehan	(522.00)	0.00
10403	Exchange - Donations	(200.00)	0.00
10404	Exchange - Wellness	0.00	0.00
10405	Exchange - A/R	0.00	0.00
11001	A/R Private Patients	1,072,949.77	290,038.76
11002	A/R Medicare Patients	288,570.08	63,110.30
11003	A/R Medicaid Patients	1,521,999.64	61,176.35
11004	A/R Veterans Admin	0.00	0.00
11005	A/R Other	0.00	2,450.00
11010	A/R State Retro	0.00	0.00
11011	A/R Medicaid Pending	(42,826.00)	0.00
11015	A/R Medicare Retro	0.00	0.00
11020	A/R Clearing	0.00	0.00
11050	Reserve for Doubtful Accounts	(399,761.84)	0.00
11101	Loans Rec. - Officers/Owner	0.00	0.00
12005	Dietary Supply Inventory	12,276.00	(3,628.51)
12010	Housekeeping Supply Inventory	1,387.00	24.20
12015	Medical & Nursing Supply Inventory	9,654.21	(893.30)
12020	Maintenance Supply Inventory	3,748.00	(2,161.74)
12025	Laundry Supply Inventory	941.00	259.08
12030	Recreation Supply Inventory	0.00	71.71
12035	Office/Misc. Supply Inventory	950.00	101.89
13002	Prepaid Insurance	5,900.01	(5,900.01)
13006	Prepaid Property Tax	3,539.35	17,756.51
13010	Other Prepaid Expenses	5,838.83	1,070.91
15501	Non Moveable Equipment	18,760.22	8,545.22
15502	Moveable Equipment	371,467.79	4,077.01
16001	Auto & Trucks	0.00	0.00
16501	Leasehold Improvements	689,619.23	95,075.63
16598	Fixed Asset Proceeds Clearing Account	0.00	0.00
16599	Fixed Asset Clearing A/C	0.00	10,689.68
16601	Capitalized Refinance Expense	0.00	0.00
16750	Construction in Progress	0.00	0.00

17001	Acc. Depreciation Non Moveable Equipment	(15,029.64)	(835.24)
17002	Acc. Depreciation Moveable Equipment	(246,311.05)	(21,029.35)
17003	Acc. Depreciation Auto & Truck	0.00	0.00
17005	Acc. Amortization Leasehold Imp.	(250,820.97)	(34,981.91)
19101	Leasehold Deposits	0.00	0.00
19501	Goodwill	0.00	0.00
20101	A/P Trade	(427,251.19)	(129,872.30)
20104	A/P Patient Need Account	0.00	0.00
20110	A/P Patient Exchange	0.00	90.00
20115	A/P Other	(1,108,726.66)	(551,799.00)
20200	Due Affiliate -Corporate	(383,207.98)	579,305.70
20250	Loan Payable Officer	0.00	0.00
20256	Dostie Note S/T	0.00	0.00
20501	Accrued Payroll	(105,006.07)	9,265.49
20601	Accrued Vacation	(164,398.84)	0.00
21001	Federal Withholding	(9,652.88)	9,652.88
21002	State Withholding	(2,722.56)	2,722.56
21005	FICA - Employee	(6,815.54)	6,815.54
21006	FICA - Employer	(14,500.85)	7,394.95
21010	Federal Unemployment Comp.	(743.80)	225.03
21011	State Unemployment Comp.	(11,946.34)	1,474.82
21035	Other Employee Withhold	0.00	0.00
21037	Employee Withholding (HCRA/DCRA)	(4,948.92)	(385.08)
21040	Union Dues	0.00	0.00
21045	Initiation Fees	0.00	0.00
21050	Payroll Deductions - AFLAC	0.00	(149.00)
21051	Payroll Deducted Life Insurance	5,763.92	1,021.60
21060	401 (K) Salary Reduction	(3,402.13)	2,257.94
22001	Accrued Professional Fees	(7,287.12)	446.46
22010	Accrued Pension	(4,099.62)	3,353.71
22015	Accrued Workers compensation	(56,912.37)	1,610.83
22040	Accrued Group Insurance	0.00	0.00
22050	Accrued Other Expenses	(215,860.49)	(23,077.35)
22060	Accrued User Fee	0.00	0.00
23002	State Income Tax	0.00	0.00
25256	Dostie Note L/T	0.00	0.00
25505	Security Deposits	0.00	0.00
27500	Capital Stock	0.00	0.00
27800	Dividends Paid	0.00	0.00
27900	Capital Contributions	4,610,665.60	0.00
28000	Retained Earnings	(4,631,290.72)	0.00
31001	Room and Board - Private	(398,334.00)	(1,034,356.49)
31002	Room and Board - Medicare	(298,460.00)	(1,129,706.90)
31003	Room and Board - Medicaid	(2,060,220.79)	(5,536,808.24)
31004	Room and Board - Managed Care	0.00	0.00

31010	Room and Board - Rest Home	0.00	0.00
31015	Medicare Cont. Allowance - Room & Board	(151,474.56)	(368,052.92)
31032	Medicare Recoupment	9,562.33	31,861.05
31033	Medicaid Recoupment	(3,724.14)	15.87
35001	Physical Therapy	(147,121.78)	(406,524.40)
35002	Medical Supply	0.00	0.00
35005	Vending Machines	0.00	0.00
35006	Pharmacy Supplies	(42,175.14)	(166,021.93)
35007	Clinical Services	(6,004.39)	(17,903.41)
35008	Laboratory Services	0.00	0.00
35009	Diagnostic Services (EKG/Xray)	0.00	0.00
35010	Speech Therapy	(26,686.60)	(64,218.23)
35011	Occupational Therapy	(177,391.36)	(527,223.66)
35015	Oxygen - Private	0.00	0.00
35016	Oxygen - Medicare	0.00	0.00
35030	Medicare Contractual Allowance - Therapy	185,330.99	527,775.09
35031	Medicare Contractual Allowance - Other	37,201.61	123,631.88
35032	Medicare Contractual Allowance - Supplies	0.00	0.00
35033	Medicaid Contractual Allowance - Supplies	568.48	1,656.74
35035	Contractual Allowance - HMO/Insurance/Ma	32,759.44	171,781.72
35054	Hairdresser & Barber	0.00	0.00
35098	Misc. Income - Other	(6,597.48)	(28,874.38)
36001	Interest Income	0.00	(71.82)
36500	Gain (Loss) on Sale of Assets	0.00	0.00
41001	Salaries - Administrator	0.00	122,735.04
41002	Salaries - Clerical	6,325.69	51,183.46
41003	Salaries - Accounting	20,581.92	97,678.46
41004	Salaries - Social Services/Admissions	37,859.45	125,358.60
41005	Salaries - Management	0.00	0.00
41006	Salaries - Maintenance	24,214.59	64,821.22
41007	Salaries - Projects	0.00	845.30
41008	Salaries - Staff Development	16,921.61	45,860.24
41009	Salaries - Beautician	0.00	0.00
41010	Employee Physicals	567.00	1,515.00
41011	Pre-employment Screen	3,322.84	19,206.55
41015	FICA - Employer	92,569.43	274,198.39
41016	Unemployment - Federal	1,086.12	7,212.00
41017	Unemployment - State	7,288.36	79,956.70
41020	Insurance - Workmen's Comp	(69,970.28)	119,852.91
41021	Insurance - Group Medical	117,563.63	322,420.20
41023	Insurance - Group Life & Disability	6,409.47	20,293.72
41022	Insurance - FMLA	0.00	0.00
41024	Pension Expense	5,567.48	13,294.67
41025	Other Employee Benefits	5,927.63	6,069.87
41026	Corporate Fee - Non-reimbursable Costs	27,111.06	55,722.76

41027	Corporate Management Fee	186,471.98	338,342.37
41028	Healthport Indirect	0.00	0.00
41029	Auto Repair & Maintenance.	0.00	0.00
41030	Travel - Motor Vehicle	3,389.27	9,716.17
41031	Conventions & Meetings	0.00	0.00
41032	Education & Seminars	0.70	4,693.88
41033	Auditing Fees	2,424.90	7,870.14
41034	Point Click Care Fees	4,092.15	12,784.02
41035	Legal Services	0.00	0.00
41036	Legal Fees Collections - Probate Fees	850.00	2,365.00
41037	Consulting Fees - Other	17,997.25	34,983.59
41038	Licenses & Fees	1,341.25	32,281.13
41039	Dues & Memberships	2,412.62	7,093.86
41040	Subscriptions	(450.00)	74.37
41041	Advertising - Public Relations	2,616.78	12,992.02
41042	Advertising - Help Wanted	0.00	501.61
41043	Supplies - Social Service	0.00	0.00
41044	Supplies - Beauty Shop	0.00	0.00
41045	Supplies - Medical Records	0.00	14.85
41046	In Service Fees	0.00	0.00
41047	Transportation - Patients	1,835.92	10,915.12
41048	CNA Registration & Validation	0.00	0.00
41050	Office Supplies & Printing	7,085.64	24,116.02
41051	Postage	208.90	641.33
41052	Telephone	5,068.68	14,860.98
41053	Rent	210,000.00	693,000.00
41054	Insurance - Package	28,783.18	91,382.10
41057	Equipment Lease	6,595.16	26,510.89
41060	Purchased Services & Repair	36,020.11	126,600.19
41061	Maintenance & Repair Supplies	3,761.65	9,541.81
41062	Fuel - Plant Operation	214.01	0.00
41063	Gas - Plant Operation	5,824.79	45,030.04
41064	Electric - Plant Operation	26,903.57	72,269.93
41065	Water & Sewerage	7,072.99	46,930.89
41066	Refuse Removal / Recyclables	6,288.21	14,798.80
41067	Corp Office Building Maintenance	0.00	0.00
41070	Taxes - Real Estate	19,982.22	56,273.22
41071	Taxes - Personal Property	1,769.64	5,201.64
41075	Bad Debt	590,917.75	0.00
41080	Donations	0.00	0.00
41086	Sales Tax	0.00	1,059.00
41087	Bank Charges/Penalties/Fees	257.06	38.00
41090	Miscellaneous Expense	495.59	9,043.71
41091	Resident Reimbursements	0.00	0.00
41095	C.O.N. Expense	0.00	0.00

45001	Salaries - R.N. (CCNH)	208,332.86	425,421.25
45002	Salaries - L.P.N. (CCNH)	194,849.91	694,969.32
45003	Salaries - Aides (CCNH)	331,898.27	945,525.07
45004	Salaries - Assistant D.O.N.	20,948.40	50,387.85
45005	Salaries - D.O.N.	24,714.33	80,312.10
45006	Inactive Salaries (see A/C 70046)	0.00	0.00
45007	Salaries - R.N. (RHNS/HFA)	0.00	0.00
45008	Salaries - L.P.N. (RHNS/HFA)	0.00	0.00
45009	Salaries - Aides (RHNS/HFA)	0.00	0.00
45010	Salaries - Infection Control	10,583.63	45,086.65
45011	Salaries - Nursing Administration	12,810.43	8,629.01
45014	Salaries - R.N. / L.P.N. - Light Duty	0.00	3,555.52
45015	Salaries - C.N.A. - Light Duty	0.00	0.00
45016	Salaries - Other Nursing - Light Duty	0.00	0.00
45017	Salaries - MDS Coordinator	30,213.15	81,976.87
45022	Purchased Services - HPS (RN-CCNH)	2,971.00	2,820.00
45023	Purchased Services - HPS (LPN-CCNH)	0.00	0.00
45024	Purchased Services - HPS (CNA-CCNH)	0.00	0.00
45025	Equipment Lease Nursing	5,372.29	21,176.02
45032	Purchased Services - HPS (RN-RHNS)	0.00	0.00
45033	Purchased Services - HPS (LPN-RHNS)	0.00	0.00
45034	Purchased Services - HPS (CNA-RHNS)	0.00	0.00
45035 ...	Purchased Services - R.N. (CCNH)	0.00	0.00
45036 ...	Purchased Services - L.P.N. (CCNH)	0.00	0.00
45037 ...	Purchased Services - Aides (CCNH)	0.00	0.00
45041	Purchased Services - Other	0.00	0.00
45045	Nursing Station Supplies	374.00	999.39
45046	Prescription Drugs - Medicare	47,893.98	104,718.12
45047	Prescription Drugs - Medicaid	0.00	3,403.50
45048	Prescription Drugs - Private	4,127.71	26,184.66
45049	Prescription Drugs Managed Care	12,729.81	76,544.66
45050	Medical Supplies	39,882.75	119,948.73
45051	Medicare Part B Billable	0.00	0.00
45052	Medical Equipment Purchases	5,319.60	16,456.90
45055	O.T.C. Medical Supply	19,769.45	10,737.00
45058	Rehab Service Supplies	0.00	0.00
45060	Oxygen - Private	0.00	4,975.98
45061	Oxygen - Medicare	533.00	4,163.00
45062	Oxygen - Medicaid	8,898.54	33,351.34
45063	Oxygen - Managed Care	492.50	2,692.50
45065	I.V. Therapy Services	3,258.24	42,351.43
45070	Laboratory Services	6,117.44	18,467.23
45075	Diagnostic Services	4,564.22	10,900.43
50001	Salaries - Dietitians	10,119.53	27,602.00
50002	Salaries - Chefs, Cooks	26,951.45	89,526.71

50003	Salaries - Helpers, Dishwashers	52,704.51	153,101.08
50004	Salaries - Food Service Supervisor	13,330.80	28,160.00
50005	Salaries - Dietary - Light Duty	0.00	0.00
50030	Consultant Fee - Dietary	0.00	0.00
50035	Purchased Services - Dietary	960.37	1,420.96
50036	Equipment Lease - Dietary	0.00	0.00
50040	Supplies - Dietary	11,775.14	28,368.89
50041	Other Expenses - Dietary	581.18	298.43
50050	Food Supplies - HPC/Thurston	58,632.73	167,187.49
50051	Food Supplies - Dairy	5,791.42	33,298.24
50052	Food Supplements	1,187.25	3,194.44
50053	Enteral Feeding Supplies	168.93	5,617.92
50054	Food Supplies - Other	(50.00)	499.58
50055	Foods Supplies - Rebates	0.00	0.00
55001	Salaries - Laundry	17,261.99	50,526.38
55002	Salaries - Laundry Supervisor	7,141.17	12,308.75
55004	Salaries - Laundry - Light Duty	0.00	0.00
55030	Purchased Service - Laundry	0.00	309.61
55031	Personal Laundry	0.00	0.00
55035	Linen & Bedding Supplies	5,579.04	15,678.84
55036	Equipment Lease Laundry	0.00	0.00
55040	Laundry Supplies	4,945.15	8,992.17
60001	Salaries - Housekeeping	34,668.27	113,029.67
60002	Salaries - Housekeeping Supervisor	5,177.75	21,319.47
60003	Salaries - Housekeeping - Light Duty	0.00	0.00
60030	Purchased Services - Housekeeping	0.00	0.00
60035	Supplies - Housekeeping	10,719.20	25,752.41
65001	Salaries - Recreation	28,000.76	73,943.97
65030	Supplies - Recreation	519.48	1,696.45
65035	Other Expenses - Recreation	11,727.06	32,913.53
70010	Medical Director	18,600.00	55,800.00
70011	Medical Staff/URC Meeting	0.00	0.00
70012	Other Physician Fees	0.00	0.00
70015	Pharmacist Fees	4,878.12	14,832.48
70025	Prescription Drugs Only	0.00	0.00
70030	Personal Laundry	0.00	0.00
70035	Dental Service	3,471.00	10,413.00
70036	Podiatrist Fees	0.00	0.00
70040	Hairdresser/Barber	0.00	0.00
70047	Purchased Services - Physical Therapist	0.00	0.00
70048	Purchased Services - Speech Therapist	720.00	1,440.00
70049	Purchased Services - Occupational Therapist	0.00	0.00
70050	Inactive	0.00	0.00
70052	Rehab. Services Supplies	6,040.14	13,709.90
70060	Salaries - Rehab Director	19,898.36	48,825.73

70062	Salaries - Therapy Technicians	7,021.90	20,519.18
70065	Salaries - Physical Therapy Assistant	12,170.53	36,926.67
70066	Salaries - Per Diem PT Assistant	0.00	306.25
70067	Salaries - Physical Therapist	47,021.35	121,995.43
70068	Salaries - Per Diem Physical Therapist	487.63	0.00
70070	Salaries - Certified Occupational Therapist	13,793.83	42,148.65
70071	Salaries - Per Diem Certified OT	3,211.25	17,972.50
70072	Salaries - Occupational Therapist	21,315.57	58,339.57
70073	Salaries - Per Diem Occupational Therapist	5,774.64	18,553.75
70075	Salaries - Speech Therapist	16,507.47	40,107.66
70076	Salaries - Per Diem Speech Therapist	0.00	1,545.00
71050	User Fee	201,620.00	560,815.00
76000	Interest	26.74	1,798.40
78010	Salaries - Owner	7,386.00	0.00
79010	Depreciation of Non Moveable Equipment	213.93	835.24
79011	Depreciation of Moveable Equipment	7,122.40	22,087.35
79015	Depreciation of Auto & Truck	0.00	0.00
79025	Amortization of Leasehold Improvements.	10,181.45	34,981.91
82010	CT State Income Tax	0.00	250.00
82050	Provider Specific Tax	0.00	0.00

Variance (must

Total Assets	3,563,140.82
Total Liabilities	(2,605,823.36)
Total Revenue	(11,476,257.42)
Total Expenses	11,194,092.36

Analysis Accounts

Cost Report Referer

Report

Page/Line #

35098 Misc. Income - Other	35,921.86	
Meal Revenue		30 IV 1
Account W/O	450.00	30 IV 8
Medical Supply refund	25,010.13	30 IV 8
Rebates	3,465.00	30 IV 8
Medical Records	468.25	30 IV 8
Insurance Claim Gain	6,528.48	30 IV 8
Total Misc. Income - Other	35,921.86	
41001 Salaries - Administrator	143,293.27	

Administrator	143,293.27	10 A2
Asst Administrator/AIT	0.00	10 A3
Total Administrator	143,293.27	
41025 Employee Benefits	11,997.50	
Holiday Parties	2,530.74	16 I2
Employee gifts/ recognition	9,466.76	16 I3
Total Employee Benefits	11,997.50	
41037 Consulting Fees - Other	52,970.84	
Notary	10.00	13 B12
Social Worker	0.00	13 B12
Data Integrity Auditor	3300	13 B12
Purchasing Consultant	2053	13 B12
5 Star Rating Consulting - Celtic Consulting	45780.84	13 B12
MDS Consultant-PatientPing	1837	13 B12
Total Consulting Fees - Other	52,980.84	
45041 Purchase Service - Other	0.00	
Pharmacy Consult		16 m13
Wound Consultant		16 m13
Total Consulting Fees - Other	0.00	
41090 Misc. Expense	9,539.30	
Resident Expenses	1,407.92	16 m13
Prior Period Adj/Account W/O	0.00	16 m13
Settlement	3,396.37	16 m13
State Penalty	0.00	16 m13
User Fee Audit Expense	1,926.17	16 m13
SUTA Tax	0.09	16 m13
Interpreter	2,808.75	16 m13
		16 m13
Total Misc. Expense	9,539.30	
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	15,608.80	
Public Relations	15,608.80	16 m3
Directory Advertising	0.00	
Total Advertising - Public Relations	15,608.80	

41052 Telephone	19,929.66	
Telephone & Beepers	19,929.66	15 1h1
Cell Phones	0.00	15 1h2
Total Telephone	19,929.66	

(check G/L account 41052 for possible cell or beeper reclass J/E)

41039 Dues & Membership	9,506.48	
Dues & Membership	9,050.48	16 m8
Chamber of Commerce	456.00	16 m8a
Total Dues & Membership	9,506.48	

(most homes should have, may need to check other accounts)

y Care Center
 ember 30, 2017

Adjustments		Cost Report References		
DR	CR	Total	Report Page/Line #	Self Disallow Page/Line #
		0.00	31A1	
		0.00	31A1	
		0.00	31A1	
		400.00	31A1	
		0.00	31A1	
		26,207.47	31A1	
		(522.00)	31A1	
		(200.00)	31A1	
		0.00	31A1	
		0.00	31A1	
		1,362,988.53	31A2	
		351,680.38	31A2	
		1,583,175.99	31A2	
		0.00	31A2	
		2,450.00	31A2	
		0.00	31A2	
		(42,826.00)	31A2	
		0.00	31A2	
		0.00	31A2	
		(399,761.84)	31A2	
		0.00	32D7	
		8,647.49	31A4	
		1,411.20	31A4	
		8,760.91	31A4	
		1,586.26	31A4	
		1,200.08	31A4	
		71.71	31A4	
		1,051.89	31A4	
		0.00	31A5b	
		21,295.86	31A5b	
		6,909.74	31A5c	
	(9,884.04)	17,421.40	31B5	
14,559.15		390,103.95	31B6	
		0.00	31B7	
	(6,558.19)	778,136.67	31B4	
		0.00	31B9	
		10,689.68	31B9	
		0.00	31B9	
		0.00	31B9	

8,107.17		(7,757.71)	31B5
	(29,673.12)	(297,013.52)	31B6
		0.00	31B7
22,835.56		(262,967.32)	31B4
		0.00	32D7
		0.00	32D7
		(557,123.49)	33A1
		0.00	33A1
		90.00	33A12
		(1,660,525.66)	34B3
	(21,375.69)	174,722.03	31A8
		0.00	34B4
		0.00	34B4
12,494.95		(83,245.63)	33A4
164,398.84	(159,976.80)	(159,976.80)	33A12
		0.00	33A6
		0.00	33A6
		0.00	33A6
		(7,105.90)	33A6
		(518.77)	33A6
		(10,471.52)	33A6
		0.00	33A12
		(5,334.00)	33A12
		0.00	33A12
		0.00	33A12
		(149.00)	33A12
		6,785.52	31A8
		(1,144.19)	33A12
		(6,840.66)	33A12
		(745.91)	33A12
		(55,301.54)	33A12
		0.00	33A12
		(238,937.84)	33A12
		0.00	33A12
		0.00	33A12
		0.00	34B4
		0.00	34B4
		0.00	35B2
		0.00	35B2
		4,610,665.60	35B1
3,145.35	(1,269.61)	(4,629,414.98)	35B5
		(1,432,690.49)	30 I 1a4
		(1,428,166.90)	30 I 1a3
		(7,597,029.03)	30 I 1a1
		0.00	30 I 1a4

		0.00	30 I 1a4
		(519,527.48)	30 I 1a3
		41,423.38	30 I 1a3
		(3,708.27)	30 I 1a1
		(553,646.18)	30 II 1b3
		0.00	30 IIa6
		0.00	30 IIa6
		(208,197.07)	30 II 1b1
		(23,907.80)	30 II 1b6
		0.00	30 II 1b6
		0.00	30 II 1b6
		(90,904.83)	30 II 1b4
		(704,615.02)	30 II 1b5
		0.00	30 II 1b7
		0.00	30 II 1b7
		713,106.08	30 II 1b, 4b, 5b
		160,833.49	30 II 1d, 4d, 5d
		0.00	30 II 6
		2,225.22	30 II 6
		204,541.16	30 II 6
		0.00	30 2.1
	(450.00)	(35,921.86)	See Attached
		(71.82)	30 IV 5
		0.00	30 IV 8
20,558.23		143,293.27	10 A2.3
831.95	(134.21)	58,206.89	10 A4
4,689.76	(4,025.73)	118,924.41	10 A11b
10,167.77	(6,829.16)	166,556.66	10 A12m
		0.00	10A2
2,723.32	(3,544.27)	88,214.86	10 A7b
		845.30	10 A7b
374.63	(3,237.96)	59,918.52	10 A12b2
		0.00	10A9
		2,082.00	16 m13
		22,529.39	16 m13
		366,767.82	15 1a4
		8,298.12	15 1a3
		87,245.06	15 1a3
		49,882.63	15 1a1
		439,983.83	15 1a5
		26,703.19	15 1a6
		0.00	15 1a5
		18,862.15	15 1a7
		11,997.50	See Attached
		82,833.82	16 m13

817.46		525,631.81	16 m12	
5,791.00		5,791.00	16 m13	
		0.00	16l.6	
		13,105.44	16 l.4	
		0.00	16 l.5	
		4,694.58	16 l.5	
		10,295.04	15 1d	See Attached
		16,876.17	16 m13	
		0.00	15 1e	See Attached
		3,215.00	13b6	
	(10.00)	52,970.84	See Attached	
25.00		33,647.38	16 m13	
		9,506.48	See Attached	See Attached
450.00		74.37	16 m9	
		15,608.80	16 m3	28 #18
		501.61	16 m1	
		0.00	20 5j	
		0.00	13m6	
		14.85	16 m5	
		0.00	16 l.5	
		12,751.04	16 l.1	29 #28
		0.00	16l.1	
		31,201.66	15 lg	
		850.23	16 m7	
		19,929.66	15 1h	
		903,000.00	22 9	
		120,165.28	27 14a	
		33,106.05	22 6a	
88.00		162,708.30	22 6a	
106.00		13,409.46	22 6a	
		214.01	22 6b	
		50,854.83	22 6b	
		99,173.50	22 6c	
		54,003.88	22 6d	
118.00		21,205.01	22 6f	
		0.00	Corp Only	
		76,255.44	22 10b	
		6,971.28	22 10c	
		590,917.75	15 1c	28 #9
		0.00	16m10	
	(1,059.00)	0.00	16m13	
		295.06	16 m13	28 #23 4
		9,539.30	See Attached	See Attached
		0.00	16m13	
		0.00	16m13	

10,655.44	(15,879.23)	628,530.32	10 A12b1	
35,125.70	(31,557.25)	893,387.68	10 A12c	
34,989.60	(36,414.49)	1,275,998.45	10 A12d	
	(4,797.07)	66,539.18	10 A12a	
6,277.10	(4,763.16)	106,540.37	10A12a	
		0.00	N/A	
		0.00	10 A12b1	
		0.00	10 A12c	
		0.00	10 A12d	
2,415.11	(1,630.69)	56,454.70	10 A12b2	
894.60		22,334.04	10 A2.3	
		3,555.52	10 A12b2	
		0.00	10 A12d	
		0.00	10 A12d	
5,423.89	(5,204.29)	112,409.62	10 A12b2	
	(5,791.00)	0.00	13 B11a	
		0.00	13 B11b	
		0.00	13 B11c	
		26,548.31	20 5c	
		0.00	13 B11a	
		0.00	13 B11b	
		0.00	13 B11c	
		0.00	13 B11a	
		0.00	13 B11b	
		0.00	13 B11c	
		0.00	13 B12	
		1,373.39	20 5j	
		152,612.10	20 5a	30 #27
		3,403.50	20 5a	
		30,312.37	20 5a	30 #27
		89,274.47	20 5a	30 #27
		159,831.48	20 5c	
		0.00	205c	
		21,776.50	20 5c	
		30,506.45	20 5c	
		0.00	205j	
		4,975.98	20 5e2	29 #32
		4,696.00	20 5e2	29 #32
		42,249.88	20 5e2	
		3,185.00	20 5e2	29 #32
		45,609.67	20 5j	29 #34
		24,584.67	20 5h	29 # 30
		15,464.65	20 5f	29 # 29
1,966.77	(2,064.35)	37,623.95	10 A5a	
1,602.44	(4,120.27)	113,960.33	10 A5c	

5,896.38	(6,552.97)	205,149.00	10 A5c	
5,811.46	(4,174.13)	43,128.13	10 A5b	
		0.00	10 A5c	
		0.00	13B1	
732.00		3,113.33	18 2b	
		0.00	18 2a1	
		40,144.03	18 2a2	
		879.61	18 2a2	
		225,820.22	18 2a1	
		39,089.66	18 2a1	
		4,381.69	18 2a1	
		5,786.85	18 2a1	
		449.58	18 2a1	
		0.00	18 2a1	
3,355.53	(5,276.91)	65,866.99	10 A8b	
4,928.68	(6,419.07)	17,959.53	10 A8a	
		0.00	10 A8b	
		309.61	19 4b	
		0.00	19 3b	
		21,257.88	19 3a4	
		0.00	19 3d	
		13,937.32	19 3a1	
2,468.15	(3,213.56)	146,952.53	10 A6b	
		26,497.22	10A6a	
		0.00	10 A6b	
		0.00	20 4b	
		36,471.61	20 4a	
6,627.37	(9,240.20)	99,331.90	10 A12h	
		2,215.93	20 5i	
		44,640.59	20 5i	
		74,400.00	13 B8a	
		0.00	13 B8b	
		0.00	13 B8e	
		19,710.60	13 B3	
		0.00	N/A	
		0.00	N/A	
		13,884.00	13 B2	
		0.00	13 B4	
		0.00	16m6	
		0.00	13 5a	
		2,160.00	13 B9a	
		0.00	13 B10a	28 #6
		0.00	N/A	
		19,750.04	20 5j	29 # 34
619.66	(2,337.06)	67,006.69	10 A12e	

821.90	(643.44)	27,719.54	10 A12e	
1,779.39	(873.84)	50,002.75	10 A12e	
300.13		606.38	10 A12e	
5,846.53	(8,122.28)	166,741.03	10 A12e	
	(300.13)	187.50	10 A12e	
1,364.45	(1,779.90)	55,527.03	10 A12g	28 #3
		21,183.75	10 A12g	28 #3
1,808.62	(2,839.26)	78,624.50	10 A12g	28 #3
		24,328.39	10 A12g	28 #3
510.60	(1,219.04)	55,906.69	10 A12f	
		1,545.00	10 A12f	
		762,435.00	15 1k3	
		1,825.14	27 12D	29 #49
		7,386.00	36 G1	
	(548.77)	500.40	22 7c	
	(713.50)	28,496.25	22 7d	
		0.00	31B7	
		45,163.36	22 8a	
		250.00	15 j1	
		0.00	15j1	
\$414,503.64	(414,503.64)			
be \$0.00)	0.00			

nces

Self Disallow

Page/Line #

28 #24

29 #43

28 #23 2

28 #23 5
28 #23 6

28 #23 5
28 #23 6

28 #18

28 #23 3

**Orchard Grove Specialty Care Center
Cost Year 2017**

J/E #	DB	AMOUNT	ACCOUNT TITLE	CR	AMOUNT
1	41038	15.00	Licenses & Fees		
	41060	88.00	Purchased Services & Repair		
	41061	106.00	Maintenance & Repair Supplies		
	41066	118.00	Refuse Removal / Recyclables		
	55035	732.00	Linen & Bedding Supplies		
			Sales Tax	41086	1,059.00
			Allocate Sales Tax		
2	20601	164,398.84	Accrued PTO		
			Salaries - Clerical	41002	0.00
			Salaries - Accounting	41003	3,781.00
			Salaries - Social Service	41004	6,452.69
			Salaries - Maintenance	41006	3,416.57
			Salaries - Staff Development	41008	3,124.63
			Salaries - RN	45001	14,635.93
			Salaries - LPN	45002	29,556.56
			Salaries - CNA	45003	32,705.07
			Salaries - ADNS	45004	4,665.07
			Salaries - DNS	45005	3,631.16
			Salaries - Infection Control	45010	1,499.58
			Salaries - Nursing Administration	45011	0.00
			Salaries - MDS	45017	5,065.84
			Salaries - Dietitians	50001	1,981.32
			Salaries - Chef, Cooks	50002	3,581.76
			Salaries - Dietary Aid, Dishwasher	50003	5,855.79
			Salaries - Food Service Suprv	50004	4,042.13
			Salaries - Laundry	55001	4,818.32
			Salaries - Laundry Suprv	55002	6,283.24
			Salaries - Housekeeping	60001	2,247.16
			Salaries - Housekeeping Supervisor	60002	0.00
			Salaries - Recreation	65001	9,240.20
			Salaries - Rehab Director	70060	2,337.06
			Salaries - PT Tech	70062	643.44
			Salaries - Physical Therapy Assistant	70065	873.84
			Salaries - Physical Therapist	70067	8,122.28
			Salaries - Certified Occupational Therapist	70070	1,779.90
			Salaries - Occupational Therapist	70072	2,839.26
			Salaries - Speech Therapist	70075	1,219.04
			Reverse 12/16 PTO Accrual		
3	41002	831.95	Salaries - Clerical		
	41003	4,689.76	Salaries - Accounting		
	41004	10,167.77	Salaries - Social Service		
	41006	2,723.32	Salaries - Maintenance		
	41008	374.63	Salaries - Staff Development		
	45001	10,655.44	Salaries - RN		
	45002	35,125.70	Salaries - LPN		
	45003	34,989.60	Salaries - CNA		
	45004	0.00	Salaries - ADNS		

	45005	6,277.10	Salaries - DNS		
	45010	2,415.11	Salaries - Infection Control		
	45011	894.60	Salaries - Nursing Admin		
	45017	5,423.89	Salaries - MDS		
	50001	1,966.77	Salaries - Dietician		
	50002	1,602.44	Salaries - Chef, Cooks		
	50003	5,896.38	Salaries - Dietary Aid, Dishwasher		
	50004	5,811.46	Salaries - Food Service Suprv		
	55001	3,355.53	Salaries - Laundry		
	55002	4,928.68	Salaries - Laundry Suprv		
	60001	2,468.15	Salaries - Housekeeping		
	60002	0.00	Salaries - Housekeeping Supervisor		
	65001	6,627.37	Salaries - Recreation		
	70060	619.66	Salaries - Rehab Coord		
	70062	821.90	Salaries - PT Tech		
	70065	1,779.39	Salaries - PT Assistant		
	70067	5,846.53	Salaries - PT		
	70070	1,364.45	Salaries - COTA		
	70072	1,808.62	Salaries - OT		
	70075	510.60	Salaries - ST		
			Accrued PTO	20601	159,976.80
			Accrue 9/30/17 PTO		
4	41027	817.46	Corporate Management Fee		
			Due Affiliate - Corporate	20200	817.46
			Allocate Interest Income		
5	41001	20,558.23	Salaries Administrator		
			Due Affiliate - Corporate	20200	20,558.23
			Administrator Salary		
7	41028	5,791.00	Healthport Indirect		
			Purchase Service - HPS	45022	5,791.00
			Reclass Indirect Costs to A & G		
8			Deprec - Movable	79011	713.50
	28000	1,262.27	Retained Earnings		
			Deprec Non-Movable	79010	548.77
			Reclass Depreciation		
9	15502	14,559.15	Movable Equipment		
	28000	1,883.08	Retained Earnings		
			Non Movable Equipment	15501	9,884.04
			Leasehold Improvement	16501	6,558.19
			Reclass Fixed Assets as in previous years		
10	17001	8,107.17	Accum Deprec - NME		
	17005	22,835.56	Accum Deprec - LHI		
			Accum Deprec - ME	17002	29,673.12
			Retained Earnings	28000	1,269.61

12	20501	12,494.95	Accrued Payroll		
			Salaries - Clerical	41002	134.21
			Salaries - Accounting	41003	244.73
			Salaries - Social Service	41004	376.47
			Salaries - Maintenance	41006	127.70
			Salaries - Staff Development	41008	113.33
			Salaries - RN	45001	1,243.30
			Salaries - LPN	45002	2,000.69
			Salaries - CNA	45003	3,709.42
			Salaries - ADNS	45004	132.00
			Salaries - DNS	45005	1,132.00
			Salaries - Infection Control	45010	131.11
			Salaries - MDS	45017	138.45
			Salaried - Dietician	50001	83.03
			Salaries - Chef, Cooks	50002	538.51
			Salaries - Dietary Aid, Dishwasher	50003	697.18
			Salaries - Food Service Suprv	50004	132.00
			Salaries - Laundry	55001	458.59
			Salaries - Laundry Suprv	55002	135.83
			Salaries - Housekeeping	60001	966.40
		300.13	Salaries - Per Diem PT Assistant	70066	
			Salaries - Per Diem Physical Therapist	70068	300.13
			Reverse Wage Enhancement Accrual		
	41038	10.00	Licence & Fees		
			Consultant - Other	41037	10.00
			Reclass Petty Cash - Notary Fee		
	41040	450.00	Subscriptions		
			Misc Income	35098	450.00
			Record prior period refund		
		414,503.64	TOTALS		414,503.64

414503.64

0.00

Facility: Orchard Grove Specialty Care Center
Cost Year 9/30/2017
Reconciliation of Revenue, Expenses, Balance Sheet

Expenses

Per Trial Balance 11,194,093

Per Cost Report 11,186,707

Difference 7,386

21035-21060 - Payroll W/H

10401-10403 Exchange

35098- Meal Revenue

20110- A/P-Patient Exchange

20218 - Due Affiliate

78010 - Owners Salary 7,386

13002 - Prepaid Ins

Difference 7,386

(0)

Revenue

Assets

Liabilities

11,476,257

3,563,141

2,605,823

11,476,257

3,744,648

2,787,331

0

181,508

181,508

6,786

6,786

174,722

174,722

0

181,508

181,508

0

0

0

Orchard Grove
Fixed Asset Schedule
9/30/2017

Asset Class	Asset ID	Asset Description	Place in Service I	Cost Basis	LTD Depreciation Am	Net Book Val	Depreciation Amount	
							10/1/16 - 12/31/16	1/1/17 - 9/30/17
Non Moveable Equipment								
NME-5	1009075	Garbage Disposal	5/19/2010	2,190.97	2,190.97	-	-	-
NME-5	1009214	Dishwasher Repair	10/1/2011	2,205.41	2,205.41	-	-	-
NME-10	1009001	acquisition nme	12/1/2004	5,807.54	5,807.54	-	-	-
NME-10	1009002	compressor - walk-in freezer (HPC Foodse	8/1/2008	1,093.64	1,011.56	82.08	27.37	81.99
NME-10	1009003	dryer repairs (HPC Foodservice)	12/1/2008	510.99	472.69	38.30	12.76	38.34
NME-10	1009004	dryer repairs (HPC Foodservice)	12/1/2008	510.99	472.69	38.30	12.76	38.34
NME-10	1009068	Ice Machine	2/25/2010	2,750.68	1,994.23	756.45	68.79	206.28
NME-10	1009197	Ice Machine	2/15/2011	1,715.00	1,071.86	643.14	42.89	128.61
NME-10	1015040	Replace Walk In Freezer Compressor	4/23/2015	1,975.00	444.39	1,530.61	49.36	148.14
NME-10	1017062	Emergency Generator Repair-Radiator	7/17/2017	4,272.61	96.77	4,175.84	-	96.77
NME-10	1017062A	Emergency Generator Repair-Radiator	7/17/2017	4,272.61	96.77	4,175.84	-	96.77
Non Moveable Equipment as of 09/30/17				27,305.44	15,864.88	11,440.56	213.93	835.24
Total Depreciation 10/1/16 - 9/30/17								1,049.17

Cost Report Adjustments:								
100903/4		Reclass Dryer to Moveable			(\$1,021.98)			(\$102.20)
1009075		Reclass Garbage Disposal to Moveable			(\$2,190.97)			\$0.00
1009068		Reclass Ice Machine to Moveable			(\$2,750.68)			(\$275.07)
1009197		Reclass Ice Machine to Moveable			(\$1,715.00)			(\$171.50)
1009214		Dishwasher Repair	10/1/2011		(\$2,205.41)			\$0.00
Adjusted Balance @ 9/30/17					17,421.40			\$500.40
				Prior Additions	8,876.18			\$306.86
				Current Additions	8,545.22			\$193.54

Asset Class	Asset ID	Asset Description	Place in Service I	Cost Basis	LTD Depreciation Am	Net Book Val	Depreciation Amount	
							10/1/16 - 12/31/16	1/1/17 - 9/30/17
Moveable Equipment								
ME-7	1014028	ULTRASOUND UROSCAN (MCKESSON	9/5/2014	9,367.39	4,349.18	5,018.21	334.52	1,003.68
ME-10	1009023	acquisition me	12/1/2004	51,580.43	51,580.43	-	-	-
ME-10	1015044	Ice Machine for Kitchen(Direct Supply)	7/17/2015	2,673.09	601.48	2,071.61	66.79	200.52
ME-15	1015048	Heated Cabinet-Lower Level Dining Room	10/21/2015	3,550.30	532.51	3,017.79	59.21	177.48
ME-5	1016054	Dishwasher Repair-Conveyor Motor	11/30/2016	1,872.00	468.00	1,404.00	187.2	280.80
ME-10	1017055	1 Gallon Stainless Steel 3 Speed Blender	1/16/2017	1,181.55	43.69	1,137.86	-	43.69
ME-5	1017061	Oven Repair-Motor Assembly	8/7/2017	1,173.66	44.11	1,129.55	-	44.11
ME-10	1017063	Medical Cart-Whisper Cart with 6 Drawers	9/20/2017	1,721.80	9.38	1,712.42	-	9.38
Moveable Equipment as of 09/30/17				375,544.80	267,340.40	108,204.40	7,122.40	21,029.35
Total Depreciation 10/1/16 - 9/30/17								28,151.75

Cost Report Adjustments:								
100903/4		Reclass Dryer to Moveable			\$1,021.98			(\$102.20)
1009075		Reclass Garbage Disposal to Moveable			\$2,190.97			\$0.00
1009068		Reclass Ice Machine to Moveable			\$2,750.68			\$275.20
1009197		Reclass Ice Machine to Moveable			\$1,715.00			\$171.50
1009214		Dishwasher Repair			\$2,173.72			\$0.00
1012004		repair washer			\$4,706.80			\$0.00
Adjusted Balance @ 9/30/17					390,103.95			\$28,496.25
				Prior Additions	384,154.94			\$27,931.07
				Retired (See Attached)	-			\$0.00
				Current Additions	5,949.01			\$565.18

Leasehold Improvements								
LHI-8	1009047	vinyl fence-dementia unit (All-Time Manu	10/1/2006	5,650.00	5,650.00	-	-	-
LHI-20	1016053	Install of Fan Motor and Blade-A/C Unit	9/13/2016	1,221.00	76.34	1,144.66	25.44	45.81
LHI-10	1017056	Lighting Fixture Retrofit Installation	1/4/2017	78,392.71	2,931.75	75,460.96	-	2,931.75
LHI-10	1017056A	Lighting Fixture Retrofit Installation	1/4/2017	4,509.71	168.63	4,341.08	-	168.63
LHI-10	1017057	Installation of 28 Wall Sensors-HVAC	4/3/2017	3,750.00	124.54	3,625.46	-	124.54
LHI-10	1017059	Vinyl Flooring for Lower Level Bathrooms	7/10/2017	3,117.44	73.97	3,043.47	-	73.97
LHI-20	1017058	Hollow Metal Double Doors and Frame	7/18/2017	1,648.43	18.53	1,629.90	-	18.53
LHI-20	1017060	Door for Lower Level Exterior Stairway	8/7/2017	1,089.34	10.24	1,079.10	-	10.24
LHI-10	1017064	Installation of 100 Sprinkler Heads	8/29/2017	2,568.00	34.37	2,533.63	-	34.37
Leasehold Improvements as of 09/30/17				784,694.86	285,802.88	498,891.98	10,181.45	34,981.91
Total Depreciation 10/1/16 - 9/30/17								45,163.36

Cost Report Adjustments:								
1012011		flooring returned - partial			(\$1,851.39)			\$0.00
1012004		repair washer			(\$4,706.80)			\$0.00
Adjusted Balance @ 9/30/17					778,136.67			\$45,163.36
				Prior Additions	\$683,061.04			\$41,801.33
				Current Additions	95,075.63			\$3,362.03