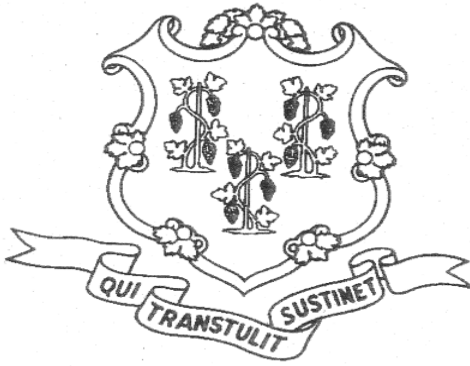


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Apple Rehab Laurel Woods	
Address (No. & Street, City, State, Zip Code) 451 North High Street East Haven, CT 06512	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2121-C	RHNS	(Specify)	Medicare Provider 07-5389
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Medicaid Provider Numbers:	CCNH 204000008	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) Apple Rehab Laurel Woods	License No. 2121-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 Apple Rehab Laurel Woods [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) Linda Urbanski			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 Apple Rehab Laurel Woods		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 451 North High Street East Haven, CT 06512				
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 (203) 466-6850		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Apple Rehab Laurel Woods		Address (No. & Street, City, State, Zip) 451 North High Street East Haven, CT 06512		
License Numbers:	CCNH 2121-C	RHNS	(Specify)	Medicare Provider No. 07-5389
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 Linda Urbanski		Nursing Home Administrator's License No.:	0001170	
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 Apple Rehab Laurel Woods	License No. 2121-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 Apple Rehab Laurel Woods	Business Address 451 North High Street East Haven, CT 06512	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 Apple Rehab Laurel Woods	License No. 2121-C	Report for Year Ended 9/30/2017	Page 4	of 37				
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:</p>								
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	1,080,000	1,080,000
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	545,601	545,601
Healthport Services	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 /16 m13	1,066	1,066
Corporate Employees	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	12,972	12,972
Employees @ Various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	91,609	91,609
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 1a7	24,175	24,175
Aetna	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 1a5	651,403	
Delta Dental	PO Box 23700 Newark, NJ	<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	41,856	
Aetna Ancillary	PO Box 88860 Chicago, IL	<input type="radio"/>	<input type="radio"/>		Group Life & Disability	Pg. 15 1a6	30,609	

* 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 Apple Rehab Laurel Woods		License No. 2121-C		Report for Year Ended 9/30/2017		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Marsh	PO Box 19636 Newark, NJ	✘			Property, Liability & Umbrella Insurance	Pg. 27 14a	14,373	
AIG	PO Box 10472 Newark, NJ	✘			Worker's Compensation	Pg. 15 1a1	66,052	
Swallowing Diagnostics	21 Waterville Road Avon, CT	✘		83%	Diagnostic Services	Pg 20 5f	1,440	1,358
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 Apple Rehab Laurel Woods	License No. 2121-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 Apple Rehab Laurel Woods			License No. 2121-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 Apple Rehab Laurel Woods	License No. 2121-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)	\$ 8,533
2 Preparation of tax returns	\$ 3,425
3	\$
4	\$
	Charge for Services Provided
	\$ 11,958

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 Apple Rehab Laurel Woods			License No. 2121-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	120	120			120	120			120	120			
B. On last day of THIS report period	120	120			120	120			120	120			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	106	106			106	106			106	106			
B. As of midnight of THIS report period	111	111			111	111			111	111			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,765	3,765			3,026	3,026			739	739			
B. Medicaid (Conn.)	33,868	33,868			24,804	24,804			9,064	9,064			
C. Medicaid (other states)													
D. Private Pay	2,784	2,784			2,163	2,163			621	621			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	40,417	40,417			29,993	29,993			10,424	10,424			
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)	40,417	40,417			29,993	29,993			10,424	10,424			

Schedule of Resident Statistics (Cont'd)

Name of Facility Apple Rehab Laurel Woods			License No. 2121-C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	8	97			6								
Per Diem Rate													
a. One bed rm.					475.00								
b. Two bed rms.	Various		247.46		435.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								6,747	6,747				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								12,191	12,191				
D. Total Physical Therapy Treatments								18,938	18,938				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								315	315				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								693	693				
D. Total Speech Therapy Treatments								1,008	1,008				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								7,848	7,848				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								11,213	11,213				
D. Total Occupational Therapy Treatments								19,061	19,061				

Report of Expenditures - Salaries & Wages

Name of Facility Apple Rehab Laurel Woods	License No. 2121-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)	108,406	2,188				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	105,388	5,854				
5. Dietary Service						
a. Head Dietitian	28,259	942				
b. Food Service Supervisor	52,921	2,074				
c. Dietary Workers	379,975	24,745				
6. Housekeeping Service						
a. Head Housekeeper	45,233	2,231				
b. Other Housekeeping Workers	191,153	11,982				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	98,490	5,572				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	81,852	5,777				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants	117,024	5,002				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	188,969	4,150				
b. RN						
1. Direct Care	597,754	14,917				
2. Administrative**	298,202	7,940				
c. LPN						
1. Direct Care	1,196,833	40,494				
2. Administrative**						
d. Aides and Attendants	1,514,935	91,857				
e. Physical Therapists	361,931	8,986				
f. Speech Therapists	29,047	714				
g. Occupational Therapists	291,994	7,600				
h. Recreation Workers	143,614	6,178				
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	153,864	5,880				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	5,985,845	255,082				

* 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	
Apple Rehab Laurel Woods				2121-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	
Apple Rehab Laurel Woods				2121-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***										
Benjamin Schiano	52,043				Administrator 10/1/16 - 3/11/17	1,028				
Linda Urbanski	56,363				Administrator 3/12/17 - 9/30/17	1,160	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		
Apple Rehab Laurel Woods	2121-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	14,383	151				
2. Dentist	12,816	128				
3. Pharmacist	18,286	166				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	493	8				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,000	99				
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) Staff Physician	15,000	126				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	7,190	83				
B-13 Total Fees Paid in Lieu of Salaries	116,168	762				

* 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 Apple Rehab Laurel Woods		License No. 2121-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		
Anuruddha Walaiyadda 11 New England Dr. Wallingford, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Healthport Services 21 Waterville Road Avon, CT	Employee Staffing	<input checked="" type="radio"/>	<input type="radio"/>	See Disclosure Pg. 4	
West River Pharmacy 41 Northwest Dr. Plainville, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Health Drive Dental 888 Worster St. Wellesley, MA	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
RD Nutrition Consultants LLC 505 Cornhusker Rd. Bellvue, NE	Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Rehability Care PO Box 823461 Philadelphia, PA	Therapy Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Mark Drabinski 151 Bartlett Dr. Madison, CT	Staff Physician	<input type="radio"/>	<input checked="" type="radio"/>		
Dharini Sun, MD 2690 Whitney Ave. Hamden, CT	Staff Physician	<input type="radio"/>	<input checked="" type="radio"/>		
CT Purchasing Consultants 88 Ryders Lane Stratford, CT	Purchasing Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
PatientPing 10 Post Office Square Boston, MA	Admissions/Discharge Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Pointright PO Box 4110 Woburn, MA	Data Integrity Auditor	<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"/>		

* 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
Apple Rehab Laurel Woods	2121-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 66,052	66,052		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 87,557	87,557		
4. Social Security (F.I.C.A.)	\$ 437,606	437,606		
5. Health Insurance	\$ 503,686	503,686		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 30,609	30,609		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 24,175	24,175		
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*	\$ 596,136	596,136		
d. Accounting and Auditing	\$ 11,958	11,958		
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	\$ 21,946	21,946		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 26,151	26,151		
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	\$ 750,602	750,602		
Subtotal	\$ 2,556,728	2,556,728		

* 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
Apple Rehab Laurel Woods	2121-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,556,728	2,556,728		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 847	847			
2. Holiday Parties for Staff	\$ 7,152	7,152			
3. Gifts to Staff and Residents	\$ 23,410	23,410			
4. Employee Travel	\$ 5,807	5,807			
5. Education Expenses Related to Seminars and Conventions	\$ 2,755	2,755			
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>)	\$ 408	408			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 28,840	28,840			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,159	5,159			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,434	9,434			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 475	475			
9. Subscriptions	\$ 3,834	3,834			
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**	\$ 545,601	545,601			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 130,808	130,808			
C-14 Total Administrative & General Expenditures	\$ 3,321,256	3,321,256			

* 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	\$ 28,840		
Total Other Advertising	\$ 28,840	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 9,339		
CATRD	\$ 95		
Total Dues	\$ 9,434	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Corporate Fees Non Reimburable	\$ 76,013		
Licenses & Fees	\$ 4,552		
Pre Employment Screenings	\$ 17,761		
Point Click Care Fees	\$ 18,332		
Bank Charges, Penalties, Fees	\$ 3,953		
Healthport Indirect	\$ 417		
Legal Fees - Probate & Collection	\$ 469		
Resident Expenses	\$ 4,533		
Account W/O & Prior Period Adjustments	\$ 1,322		
User Fee Audit Expense	\$ 3,455		
Total Other Administrative and General	\$ 130,808	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Apple Rehab Laurel Woods	License No. 2121-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.	545,601	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 Apple Rehab Laurel Woods		License No. 2121-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	290,963	290,963		
2. Non-Food Supplies	\$	51,667	51,667		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$	1,605	1,605		
c. Management Services**					
	\$				
d. Other (Specify) _____					
	\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$	344,235	344,235	
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 Apple Rehab Laurel Woods		License No. 2121-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. \$	22,034	22,034	
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. \$	16,768	16,768	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	38,802	38,802	
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	
Apple Rehab Laurel Woods	2121-C	9/30/2017	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced	44,308	44,308		
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	38,484	38,484		
b. Purchased Services (<i>by contract other than through Management Services</i>)	Sq. Ft. Serviced				
(<i>Complete Schedule C-2 att. Page 21</i>)	by Personnel				
c. Management Services*	Amt. \$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	38,484	38,484		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from West River Pharmacy	\$	286,981	286,981		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	237,938	237,938		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	47,680	47,680		
f. X-rays and Related Radiological Procedures***	\$	8,667	8,667		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	14,795	14,795		
i. Recreation	\$	39,061	39,061		
j. Other (Specify)**** See Attached Schedule	\$	49,788	49,788		
5K. Total Resident Care Expenditures (5a - 5j)	\$	684,910	684,910		

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

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

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

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

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

Name of Facility Apple Rehab Laurel Woods			License No. 2121-C		Report for Year Ended 9/30/2017				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
CWPM, LLC	25 Norton Place Plainville, CT	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	22,891			22	6f
Stericycle	PO Box 6582 Carol Stream, IL	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	14,183			22	6f
Perfectemp Heating & Air Conditioning	635 Old Turnpike Rd. Plantsville, CT	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	15,689			22	6a
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Apple Rehab Laurel Woods	2121-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 168,933	168,933				
b. Heat	\$ 52,852	52,852				
c. Light & Power	\$ 120,800	120,800				
d. Water	\$ 53,268	53,268				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 44,106	44,106				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 439,959	439,959				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 845	845				
d. Movable Equipment	\$ 86,445	86,445				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 87,290	87,290				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 17,785	17,785				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 17,785	17,785				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,080,000	1,080,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 1,916	1,916				
c. Personal property taxes	\$ 8,327	8,327				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,195,318	1,195,318				

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/10/2016	Bladder Scanner	\$ 1,597	3	\$ 666
2/1/2017	2 Linen Carts	\$ 1,032	10	\$ 38
2/16/2017	12 RCA 32" TV's	\$ 4,162	5	\$ 297
3/30/2017	Sit to Stand Patient Lift	\$ 2,233	10	\$ 75
7/27/2017	Wheelchair Scale	\$ 2,162	10	\$ 45
8/10/2017	Speed Queen Dryer	\$ 4,360	10	\$ 79
8/22/2017	Dishwasher repair	\$ 1,164	5	\$ 36
9/18/2017	Ice Maker - Water Regulating Valve	\$ 1,305	5	\$ 20
Total additions for Movable Equipment		\$ 18,016		\$ 1,255 *
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:				
7/5/2017	Fire Spinkler Backflow	\$ 3,102	10	\$ 76
7/28/2017	Fire Sprinkler Bypass	\$ 1,098	10	\$ 23
Total additions for Leasehold Improvement		\$ 4,200		\$ 99 *
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
Apple Rehab Laurel Woods			2121-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	Var	Var		244,530	126,757	SL		17,687	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var		4,200				99	
C-4. Subtotal									17,785
D. Total Amortization									17,785

* 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 Apple Rehab Laurel Woods	License No. 2121-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		120		
6. Square Footage		44,308		
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)		Fixed		
b. Date Mortgage Obtained		12/20/13		
c. Interest Rate for the Cost Year		439.00%		
d. Term of Mortgage (number of years)		30		
e. Amount of Principal Borrowed		7,882,300		
f. Principal balance outstanding as of _____		7,389,265		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Laurel Woods	2121-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 Apple Rehab Laurel Woods		License No. 2121-C		Report for Year Ended 9/30/2017		Page 27	of 37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Interest on Dostie Note				\$ 12,142	12,142		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 12,142	12,142		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 14,373	14,373		
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)				\$ 14,373	14,373		
15. Total All Expenditures (A-13 thru C-14)				\$ 12,191,491	12,191,491		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Apple Rehab Laurel Woods				2121-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	\$ 291,994	291,994		
4.			Other - See attached Schedule	\$			
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	\$ 596,136	596,136		
10.	15/16	1d/m	Accounting & Legal	\$ 9,002	9,002		
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 *	\$ 28,840	28,840		
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	\$ 148,883	148,883		
Page 18 - Dietary Expenditures							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 655	655		
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)				\$ 1,075,510	1,075,510		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Corporate Fee - Non Reimbursable	\$ 76,013		
16	1.3	Employee Recognition/Gift/Parties	\$ 23,410		
16	8a	Chamber of Commerce	\$ 475		
16	m13	Bank Charges, Penalties, Fees	\$ 3,953		
16	m13	Resident Expenses	\$ 4,533		
16	m13	Account W/O/Prior Period Adjustments	\$ 1,322		
16	m13	User Fee Audit	\$ 3,455		
30	IV8	Account W/O - True up State WH	\$ 35,722		
Total Other A&G Adjustments			\$ 148,883	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Apple Rehab Laurel Woods				2121-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,075,510	1,075,510		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 286,738	286,738		
28.	16	L1	Ambulance/Limousine	\$ 847	847		
29.	20	h	X-rays, etc	\$ 8,667	8,667		
30.	20	f	Laboratory	\$ 14,795	14,795		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 30,609	30,609		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 47,034	47,034		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.	30	IV5	Interest Income on Accounts Rec	\$ 1	1		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,464,199	1,464,199		

*** 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.

Apple Rehab Laurel Woods
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Supplies	\$ 32,986		
20	5j	Rehab Service Supplies	\$ 14,048		
Total Other Ancillary Costs			\$ 47,034	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Apple Rehab Laurel Woods	2121-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>)	\$ 8,333,936	8,333,936				
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>)	\$ 1,744,381	1,744,381				
b. Medicare Room and Board Contractual Allowance **	\$ 490,355	490,355				
4. a. Private-Pay Residents and Other	\$ 1,091,559	1,091,559				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 169,398	169,398				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (169,398)	(169,398)				
c. Prescription Drugs - Non-Medicare	\$ 75,234	75,234				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (75,234)	(75,234)				
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	\$ 507,229	507,229				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (333,612)	(333,612)				
c. Physical Therapy - Non-Medicare	\$ 155,610	155,610				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (107,764)	(107,764)				
4. a. Speech Therapy - Medicare	\$ 35,777	35,777				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (25,354)	(25,354)				
c. Speech Therapy - Non-Medicare	\$ 9,585	9,585				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (8,325)	(8,325)				
5. a. Occupational Therapy - Medicare	\$ 693,505	693,505				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (433,860)	(433,860)				
c. Occupational Therapy - Non-Medicare	\$ 164,250	164,250				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (128,430)	(128,430)				
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,188,841	12,188,841				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 655	655				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 36,013	36,013				
V. Total Other Revenue (1 thru 8)	\$ 36,668	36,668				
VI. Total All Revenue (III +V)	\$ 12,225,509	12,225,509				

* 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)
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30	Copies of Medical Records	\$ 292		
30	Account W/O - True up State WH	\$ 35,722		
Total Other Revenue		\$ 36,013	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Laurel Woods	2121-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	24,755
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,083,492
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	19,038
5. Prepaid Expenses			\$	6,840
a. Prepaid Property Tax	1,724			
b. Prepaid Insurance				
c. Prepaid Other	5,116			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	
Due Affiliate (Debit Balance)				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,134,126
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>248,730</u>		\$	104,188
	Accum. Depreciation <u>144,542</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>8,449</u>		\$	2,803
	Accum. Depreciation <u>5,647</u>	Net		
6. Movable Equipment	*Historical Cost <u>813,487</u>		\$	205,674
	Accum. Depreciation <u>607,813</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
Fixed Asset Clearing Account				
Construction in Progress				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	312,664

* 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 Apple Rehab Laurel Woods	License No. 2121-C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 2,446,790	
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)			\$ (120)	
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)			\$ (120)	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 2,446,670	

* 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 Apple Rehab Laurel Woods	License No. 2121-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 1,029,041
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>)				\$ 80,859
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 10,553
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>)				\$ 2,743,908
Accrued PTO	257,203	Accrued Prof Fees	13,306	
Accrued Pension	868	Payroll W/H	26,882	
Accrued Worker's Comp	77,055	Due Affiliate (Credit Bal:	2,170,819	
Accrued Expense Other	197,776			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 3,864,362

* 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 Apple Rehab Laurel Woods	License No. 2121-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,864,362	
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>)				\$ 452,369
Name and Address of Lender	Amount	Loan Date		
Brian J. Foley	452,369	Demand		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 128,536
Dostie Note L/T		128,536		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 580,905
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,445,267

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

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Laurel Woods	2121-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			\$	6,314,746
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(8,347,361)
6. Gain or Loss for Period			\$	34,018
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(1,998,598)
C. Total Reserves and Net Worth			\$	(1,998,598)
D. Total Liabilities, Reserves, and Net Worth			\$	2,446,670

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Apple Rehab Laurel Woods	2121-C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(2,025,798)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	12,225,509
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,191,491
D. Net Income or Deficit			\$	34,018
E. Balance			\$	(1,991,780)
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>)			\$	6,818
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
Brian Foley		President	6,818	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	6,818
H. Balance at End of Period		09/30/17	\$	(1,998,598)

I. Preparer's/Reviewer's Certification

Name of Facility Apple Rehab Laurel Woods	License No. 2121-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Robert Gwizdak				
Address			Phone Number	
21 Waterville Road Avon, CT 06001			(860) 678-9755	

Error Check

Level	Item	Reported as	
	Page 23 - Historical Cost of Non-Movable Eq.	8,449	is inconsistent with Page 31 8,449
	Page 23 - Historical Cost of Movable Eq.	813,487	is inconsistent with Page 31 813,487
	Page 23 - Accumulated Dep. of Non-Movable Eq.	5,647	is inconsistent with Page 31 5,647
	Page 24 - Historical Cost of Leasehold Imp.	248,730	is inconsistent with Page 31 248,730
	Page 24 - Accumulated Amort. of Leasehold Imp.	144,542	is inconsistent with Page 31 144,542
-	Page 35 - Total Liabilities, Reserves and Net Worth	2,446,670	Total Assets 2,446,670

Apple Rehab Laurel Woods
For Cost Year Ended September 30, 2017

		2016		2017		Adjustments		Total	Cost Report References	
		10/1 - 12/31	1/1 - 9/30	DR	CR	Report Page/Line #	Self Disallow Page/Line #			
10111	Cash Corporate	\$0.00	\$0.00					0.00	31A1	
10116	Cash - Laurel Woods	242,393.55	(178,813.51)					63,580.04	31A1	
10117	Cash - Saybrook	0.00	0.00					0.00	31A1	
10201	Petty Cash	400.00	0.00					400.00	31A1	
10301	Cash - Patient Personal Need	0.00	0.00					0.00	31A1	
10401	Exchange	(38,161.47)	(915.78)					(39,077.25)	31A1	
10402	Exchange - Arlene Sheehan	0.00	(176.00)					(176.00)	31A1	
10403	Exchange - Donations	28.50	0.00					28.50	31A1	
10404	Exchange - Wellness	0.00	0.00					0.00	31A1	
10405	Exchange - A/R	0.00	0.00					0.00	31A1	
11001	A/R Private Patients	1,554,974.87	123,751.36					1,678,726.23	31A2	
11002	A/R Medicare Patients	242,882.97	34,348.59					277,231.56	31A2	
11003	A/R Medicaid Patients	986,366.26	456,421.12					1,442,787.38	31A2	
11004	A/R Veterans Admin	0.00	0.00					0.00	31A2	
11005	A/R Other	0.00	190,520.18					190,520.18	31A2	
11010	A/R State Retro	0.00	0.00					0.00	31A2	
11011	A/R Medicaid Pending	0.00	0.00					0.00	31A2	
11015	A/R Medicare Retro	0.00	0.00					0.00	31A2	
11020	A/R Clearing	0.00	0.00					0.00	31A2	
11050	Reserve for Doubtful Accounts	(1,505,773.00)	0.00					(1,505,773.00)	31A2	
11101	Loans Rec. - Officers/Owner	0.00	0.00					0.00	32D7	
12005	Dietary Supply Inventory	7,878.00	(1,638.00)					6,240.00	31A4	
12010	Housekeeping Supply Inventory	962.00	(440.00)					522.00	31A4	
12015	Medical & Nursing Supply Inventory	5,909.00	1,855.00					7,764.00	31A4	
12020	Maintenance Supply Inventory	2,559.00	355.00					2,914.00	31A4	
12025	Laundry Supply Inventory	554.00	212.00					766.00	31A4	
12030	Recreation Supply Inventory	0.00	0.00					0.00	31A4	
12035	Office/Misc. Supply Inventory	533.00	299.00					832.00	31A4	
13002	Prepaid Insurance	167.81	(167.81)					0.00	31A5b	
13006	Prepaid Property Tax	(0.06)	1,724.36					1,724.30	31A5b	
13010	Other Prepaid Expenses	0.00	5,116.11					5,116.11	31A5c	
15501	Non Moveable Equipment	8,449.49	0.00					8,449.49	31B5	
15502	Moveable Equipment	797,068.07	16,418.58					813,486.65	31B6	
16001	Auto & Trucks	0.00	0.00					0.00	31B7	
16501	Leasehold Improvements	244,529.99	4,199.91					248,729.90	31B4	
16598	Fixed Asset Proceeds Clearing Account	0.00	0.00					0.00	31B9	
16599	Fixed Asset Clearing A/C	71,336.27	(71,336.27)					0.00	31B9	
16601	Capitalized Refinance Expense	0.00	0.00					0.00	31B9	
16750	Construction in Progress	0.00	0.00					0.00	31B9	
17001	Acc. Depreciation Non Moveable Equipmen	(5,013.05)	(633.87)					(5,646.92)	31B5	
17002	Acc. Depreciation Moveable Equipment	(557,164.95)	(63,891.09)	13,243.16				(607,812.88)	31B6	
17003	Acc. Depreciation Auto & Truck	0.00	0.00					0.00	31B7	
17005	Acc. Amortization Leasehold Imp.	(134,607.09)	(13,366.43)	3,431.52				(144,542.00)	31B4	
19101	Leasehold Deposits	0.00	0.00					0.00	32D7	
19501	Goodwill	(120.00)	0.00					(120.00)	32D7	
20101	A/P Trade	(925,033.09)	(118,438.26)					(1,043,471.35)	33A1	
20104	A/P Patient Need Account	0.00	0.00					0.00	33A1	
20110	A/P Patient Exchange	8,627.92	5,802.02					14,429.94	33A12	
20115	A/P Other	(349,946.08)	(102,422.95)					(452,369.03)	34B3	
20200	Due Affiliate -Corporate	(2,195,701.55)	55,240.25	15,495.29	(45,852.53)			(2,170,818.54)	31A8	
20250	Loan Payable Officer	0.00	0.00					0.00	34B4	
20256	Dostie Note S/T	0.00	0.00					0.00	34B4	
20501	Accrued Payroll	(138,614.71)	29,487.15	28,268.20				(80,859.36)	33A4	
20601	Accrued Vacation	(208,680.74)	0.00	208,680.74	(257,202.53)			(257,202.53)	33A12	
21001	Federal Withholding	(11,654.11)	11,654.11					0.00	33A6	
21002	State Withholding	(4,117.99)	4,117.99					0.00	33A6	
21005	FICA - Employee	(9,418.23)	9,418.23					0.00	33A6	
21006	FICA - Employer	(12,643.17)	11,754.66					(888.51)	33A6	
21010	Federal Unemployment Comp.	(745.90)	613.25					(132.65)	33A6	
21011	State Unemployment Comp.	(12,827.94)	3,295.88					(9,532.06)	33A6	
21035	Other Employee Withhold	(25,817.82)	0.00					(25,817.82)	33A12	
21037	Employee Withholding (HCRA/DCRA)	(2,457.03)	(3,755.30)					(6,212.33)	33A12	
21040	Union Dues	0.00	0.00					0.00	33A12	
21045	Initiation Fees	0.00	0.00					0.00	33A12	
21050	Payroll Deductions - AFLAC	0.00	(430.76)					(430.76)	33A12	
21051	Payroll Deducted Life Insurance	7,752.29	(3,162.03)					4,590.26	33A12	
21060	401 (K) Salary Reduction	(1,355.29)	2,344.12					988.83	33A12	
22001	Accrued Professional Fees	(12,300.00)	(1,005.71)					(13,305.71)	33A12	

22010	Accrued Pension	(4,237.82)	3,369.68		(868.14)	33A12	
22015	Accrued Workers compensation	(78,891.21)	1,835.75		(77,055.46)	33A12	
22040	Accrued Group Insurance	0.00	0.00		0.00	33A12	
22050	Accrued Other Expenses	(190,259.55)	(7,516.46)		(197,776.01)	33A12	
22060	Accrued User Fee	0.00	0.00		0.00	33A12	
23002	State Income Tax	0.00	0.00		0.00	33A12	
25256	Dostie Note L/T	(165,676.42)	37,140.55		(128,535.87)	34B4	
25505	Security Deposits	0.00	0.00		0.00	34B4	
27500	Capital Stock	0.00	0.00		0.00	35B2	
27800	Dividends Paid	0.00	0.00		0.00	35B2	
27900	Capital Contributions	(6,314,745.56)	0.00		(6,314,745.56)	35B1	
28000	Retained Earnings	8,730,093.84	0.00	(16,674.68)	8,713,419.16	35B5	
31001	Room and Board - Private	(456,899.04)	(634,660.00)		(1,091,559.04)	30 I 1a4	
31002	Room and Board - Medicare	(293,690.00)	(1,492,506.94)		(1,786,196.94)	30 I 1a3	
31003	Room and Board - Medicaid	(2,078,944.35)	(6,254,312.27)		(8,333,256.62)	30 I 1a1	
31004	Room and Board - Managed Care	0.00	0.00		0.00	30 I 1a4	
31010	Room and Board - Rest Home	0.00	0.00		0.00	30 I 1a4	
31015	Medicare Cont. Allowance - Room & Board	(108,830.51)	(381,524.45)		(490,354.96)	30 I 1a3	
31032	Medicare Recoupment	10,002.41	31,814.00		41,816.41	30 I 1a3	
31033	Medicaid Recoupment	(679.56)	0.00		(679.56)	30 I 1a1	
35001	Physical Therapy	(147,002.49)	(515,836.67)		(662,839.16)	30 II 1b3	
35002	Medical Supply	0.00	0.00		0.00	30 IIa6	
35005	Vending Machines	0.00	0.00		0.00	30 IIa6	
35006	Pharmacy Supplies	(46,893.95)	(197,738.23)		(244,632.18)	30 II 1b1	
35007	Clinical Services	(1,561.29)	(10,625.38)		(12,186.67)	30 II 1b6	
35008	Laboratory Services	0.00	0.00		0.00	30 II 1b6	
35009	Diagnostic Services (EKG/Xray)	0.00	0.00		0.00	30 II 1b6	
35010	Speech Therapy	(16,875.87)	(28,485.95)		(45,361.82)	30 II 1b4	
35011	Occupational Therapy	(211,772.46)	(645,982.36)		(857,754.82)	30 II 1b5	
35015	Oxygen - Private	0.00	0.00		0.00	30 II 1b7	
35016	Oxygen - Medicare	0.00	0.00		0.00	30 II 1b7	
35030	Medicare Contractual Allowance - Therapy	190,966.77	601,859.97		792,826.74	30 II 1b, 4b, 5b	
35031	Medicare Contractual Allowance - Other	37,578.06	139,369.88		176,947.94	30 II 1d, 4d, 5d	
35032	Medicare Contractual Allowance - Supplies	0.00	0.00		0.00	30 II 6	
35033	Medicaid Contractual Allowance - Supplies	0.00	8,978.67		8,978.67	30 II 6	
35035	Contractual Allowance - HMO/Insurance/Mi	43,122.18	272,290.06		315,412.24	30 II 6	
35054	Hairdresser & Barber	0.00	0.00		0.00	30 2.1	
35098	Misc. Income - Other	(35,721.61)	(946.83)		(36,668.44)	See Attached	
36001	Interest Income	(0.57)	0.00		(0.57)	30 IV 5	
36500	Gain (Loss) on Sale of Assets	0.00	0.00		0.00	30 IV 8	
41001	Salaries - Administrator	0.00	83,422.34	24,983.65	108,405.99	10 A2.3	
41002	Salaries - Clerical	27,953.19	84,720.98	5,200.30	(22,653.00)	95,221.47	10 A4
41003	Salaries - Accounting	35,896.83	83,310.31	3,490.94	(5,673.74)	117,024.34	10 A11b
41004	Salaries - Social Services/Admissions	39,004.92	114,630.87	8,956.74	(8,728.72)	153,863.81	10 A12m
41005	Salaries - Management	0.00	0.00		0.00	10A2	
41006	Salaries - Maintenance	21,004.76	76,090.20	2,074.68	(832.74)	98,336.90	10 A7b
41007	Salaries - Projects	0.00	153.04		153.04	10 A7b	
41008	Salaries - Staff Development	0.00	0.00		0.00	10 A12b2	
41009	Salaries - Beautician	0.00	0.00		0.00	10A9	
41010	Employee Physicals	2,382.50	12,306.33		14,688.83	16 m13	
41011	Pre-employment Screen	615.80	2,456.46		3,072.26	16 m13	
41015	FICA - Employer	113,505.67	324,100.30		437,605.97	15 1a4	
41016	Unemployment - Federal	1,384.30	6,933.83		8,318.13	15 1a3	
41017	Unemployment - State	(9,325.09)	88,564.11		79,239.02	15 1a3	
41020	Insurance - Workmen's Comp	(72,001.95)	138,053.88		66,051.93	15 1a1	
41021	Insurance - Group Medical	136,886.53	366,799.31		503,685.84	15 1a5	
41023	Insurance - Group Life & Disability	7,806.77	22,802.66		30,609.43	15 1a6	
41022	Insurance - FMLA	0.00	0.00		0.00	15 1a5	
41024	Pension Expense	6,117.66	18,057.33		24,174.99	15 1a7	
41025	Other Employee Benefits	13,359.15	17,189.40	13.00	30,561.55	See Attached	
41026	Corporate Fee - Non-reimbursable Costs	25,025.62	50,987.63		76,013.25	16 m13	28 #23 1
41027	Corporate Management Fee	172,127.97	372,718.27	754.58	545,600.82	16 m12	
41028	Healthport Indirect	0.00	0.00	417.00	417.00	16 m13	
41029	Auto Repair & Maintenance.	0.00	0.00		0.00	16l.6	
41030	Travel - Motor Vehicle	2,118.48	3,688.96		5,807.44	16 1.4	
41031	Conventions & Meetings	0.00	0.00		0.00	16 1.5	
41032	Education & Seminars	1,311.07	1,443.96		2,755.03	16 1.5	
41033	Auditing Fees	5,775.01	8,682.57		(2,500.00)	11,957.58	15 1d See Attached
41034	Point Click Care Fees	4,451.67	13,880.61		18,332.28	16 m13	
41035	Legal Services	(2,500.00)	0.00	2,500.00	0.00	15 1e	See Attached
41036	Legal Fees Collections - Probate Fees	244.00	225.00		469.00	13b6	28 #10
41037	Consulting Fees - Other	1,660.00	5,530.00		7,190.00	See Attached	
41038	Licenses & Fees	2,223.43	3,811.75		(1,483.18)	4,552.00	16 m13
41039	Dues & Memberships	1,404.02	7,021.60	1,483.18	9,908.80	See Attached	See Attached

41040	Subscriptions	1,544.60	2,288.93			3,833.53	16 m9	
41041	Advertising - Public Relations	7,485.81	21,341.00	13.00		28,839.81	16 m3	28 #18
41042	Advertising - Help Wanted	170.00	237.84			407.84	16 m1	
41043	Supplies - Social Service	0.00	0.00			0.00	20 5j	
41044	Supplies - Beauty Shop	0.00	0.00			0.00	13m6	
41045	Supplies - Medical Records	0.00	0.00			0.00	16 m5	
41046	In Service Fees	0.00	0.00			0.00	16 1.5	
41047	Transportation - Patients	350.00	496.57			846.57	16 1.1	29 #28
41048	CNA Registration & Validation	0.00	0.00			0.00	16l.1	
41050	Office Supplies & Printing	5,792.24	16,153.88			21,946.12	15 lg	
41051	Postage	1,486.76	3,672.00			5,158.76	16 m7	
41052	Telephone	6,185.73	19,964.78			26,150.51	15 1h	
41053	Rent	270,000.00	810,000.00			1,080,000.00	22 9	
41054	Insurance - Package	1,898.11	12,475.12			14,373.23	27 14a	
41057	Equipment Lease	7,058.48	11,322.96			18,381.44	22 6a	
41060	Purchased Services & Repair	21,581.04	88,061.72	90.00		109,732.76	22 6a	
41061	Maintenance & Repair Supplies	12,240.70	28,539.42	39.00		40,819.12	22 6a	
41062	Fuel - Plant Operation	0.00	1,287.74			1,287.74	22 6b	
41063	Gas - Plant Operation	11,015.58	40,548.97			51,564.55	22 6b	
41064	Electric - Plant Operation	29,939.71	90,860.39			120,800.10	22 6c	
41065	Water & Sewerage	13,072.39	40,195.35			53,267.74	22 6d	
41066	Refuse Removal / Recyclables	13,048.24	30,921.40	136.00		44,105.64	22 6f	
41067	Corp Office Building Maintenance	0.00	0.00			0.00	Corp Only	
41070	Taxes - Real Estate	0.00	1,915.98			1,915.98	22 10b	
41071	Taxes - Personal Property	2,200.77	6,125.91			8,326.68	22 10c	
41075	Bad Debt	597,031.80	(895.40)			596,136.40	15 1c	28 #9
41080	Donations	0.00	0.00			0.00	16m10	
41086	Sales Tax	302.00	1,185.00		(1,487.00)	0.00	16m13	
41087	Bank Charges/Penalties/Fees	1,385.02	2,568.38			3,953.40	16 m13	28 #23 4
41090	Miscellaneous Expense	1,406.76	3,713.94			5,120.70	See Attached	See Attached
41091	Resident Reimbursements	0.00	4,189.00			4,189.00	16m13	
41095	C.O.N. Expense	0.00	0.00			0.00	16m13	
45001	Salaries - R.N. (CCNH)	165,988.11	433,143.42	20,115.99	(21,493.56)	597,753.96	10 A12b1	
45002	Salaries - L.P.N. (CCNH)	318,701.20	885,464.17	31,331.98	(38,664.29)	1,196,833.06	10 A12c	
45003	Salaries - Aides (CCNH)	395,006.72	1,119,485.81	59,987.47	(59,544.70)	1,514,935.30	10 A12d	
45004	Salaries - Assistant D.O.N.	27,814.22	72,574.23		(5,727.47)	94,660.98	10 A12a	
45005	Salaries - D.O.N.	28,693.29	53,696.24	12,978.87	(1,060.00)	94,308.40	10A12a	
45006	Inactive Salaries (see A/C 70046)	0.00	0.00			0.00	N/A	
45007	Salaries - R.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12b1	
45008	Salaries - L.P.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12c	
45009	Salaries - Aides (RHNS/HFA)	0.00	0.00			0.00	10 A12d	
45010	Salaries - Infection Control	31,063.99	90,774.54	18,432.71	(8,381.87)	131,889.37	10 A12b2	
45011	Salaries - Nursing Administration	4,754.57	3,669.23	1,850.12	(107.55)	10,166.37	10 A2.3	
45014	Salaries - R.N. / L.P.N. - Light Duty	0.00	0.00			0.00	10 A12b2	
45015	Salaries - C.N.A. - Light Duty	0.00	0.00			0.00	10 A12d	
45016	Salaries - Other Nursing - Light Duty	0.00	0.00			0.00	10 A12d	
45017	Salaries - MDS Coordinator	49,829.07	122,569.08	10,727.60	(16,813.50)	166,312.25	10 A12b2	
45022	Purchased Services - HPS (RN-CCNH)	214.00	203.00		(417.00)	0.00	13 B11a	
45023	Purchased Services - HPS (LPN-CCNH)	0.00	0.00			0.00	13 B11b	
45024	Purchased Services - HPS (CNA-CCNH)	0.00	107.94		(107.94)	0.00	13 B11c	
45025	Equipment Lease Nursing	8,781.24	24,153.10	107.94		33,042.28	20 5c	
45032	Purchased Services - HPS (RN-RHNS)	0.00	0.00			0.00	13 B11a	
45033	Purchased Services - HPS (LPN-RHNS)	0.00	0.00			0.00	13 B11b	
45034	Purchased Services - HPS (CNA-RHNS)	0.00	0.00			0.00	13 B11c	
45035 ...	Purchased Services - R.N. (CCNH)	(1,049.51)	0.00	1,049.51		0.00	13 B11a	
45036 ...	Purchased Services - L.P.N. (CCNH)	0.00	0.00			0.00	13 B11b	
45037 ...	Purchased Services - Aides (CCNH)	0.00	0.00			0.00	13 B11c	
45041	Purchased Services - Other	0.00	0.00			0.00	13 B12	
45045	Nursing Station Supplies	563.09	2,190.85			2,753.94	20 5j	
45046	Prescription Drugs - Medicare	38,249.43	135,520.23			173,769.66	20 5a	30 #27
45047	Prescription Drugs - Medicaid	0.00	243.49			243.49	20 5a	
45048	Prescription Drugs - Private	18,242.86	29,168.51			47,411.37	20 5a	30 #27
45049	Prescription Drugs Managed Care	10,083.03	55,473.55			65,556.58	20 5a	30 #27
45050	Medical Supplies	39,505.96	134,832.87			174,338.83	20 5c	
45051	Medicare Part B Billable	0.00	0.00			0.00	205c	
45052	Medical Equipment Purchases	2,147.33	15,876.12		(1,049.51)	16,973.94	20 5c	
45055	O.T.C. Medical Supply	2,532.42	11,050.39			13,582.81	20 5c	
45058	Rehab Service Supplies	0.00	0.00			0.00	205j	
45060	Oxygen - Private	4,320.02	17,821.64			22,141.66	20 5e2	29 #32
45061	Oxygen - Medicare	1,930.00	5,727.00			7,657.00	20 5e2	29 #32
45062	Oxygen - Medicaid	5,571.00	11,500.34			17,071.34	20 5e2	
45063	Oxygen - Managed Care	155.00	655.00			810.00	20 5e2	29 #32
45065	I.V. Therapy Services	8,103.72	24,882.00			32,985.72	20 5j	29 #34
45070	Laboratory Services	1,159.55	13,635.46			14,795.01	20 5h	29 # 30

45075	Diagnostic Services	1,608.59	7,058.22			8,666.81	20 5f	29 # 29
50001	Salaries - Dietitians	3,706.50	2,109.53	22,544.72	(101.55)	28,259.20	10 A5a	
50002	Salaries - Chefs, Cooks	37,242.29	105,800.04	8,394.56	(5,998.52)	145,438.37	10 A5c	
50003	Salaries - Helpers, Dishwashers	63,862.80	170,532.97	11,101.86	(10,960.64)	234,536.99	10 A5c	
50004	Salaries - Food Service Supervisor	12,831.34	39,704.34	3,583.73	(3,198.61)	52,920.80	10 A5b	
50005	Salaries - Dietary - Light Duty	0.00	0.00			0.00	10 A5c	
50030	Consultant Fee - Dietary	0.00	14,382.50			14,382.50	13B1	
50035	Purchased Services - Dietary	216.96	1,388.32			1,605.28	18 2b	
50036	Equipment Lease - Dietary	0.00	0.00			0.00	18 2a1	
50040	Supplies - Dietary	13,444.33	36,579.29	90.00		50,113.62	18 2a2	
50041	Other Expenses - Dietary	0.00	1,387.24			1,387.24	18 2a2	
50050	Food Supplies - HPC/Thurston	67,028.61	200,310.75			267,339.36	18 2a1	
50051	Food Supplies - Dairy	4,467.16	12,204.35			16,671.51	18 2a1	
50052	Food Supplements	2,237.83	4,451.50			6,689.33	18 2a1	
50053	Enteral Feeding Supplies	65.76	197.28			263.04	18 2a1	
50054	Food Supplies - Other	165.87	0.00			165.87	18 2a1	
50055	Foods Supplies - Rebates	0.00	0.00			0.00	18 2a1	
55001	Salaries - Laundry	18,869.49	59,640.96	8,852.56	(5,511.15)	81,851.86	10 A8b	
55002	Salaries - Laundry Supervisor	0.00	0.00			0.00	10 A8a	
55004	Salaries - Laundry - Light Duty	0.00	0.00			0.00	10 A8b	
55030	Purchased Service - Laundry	0.00	0.00			0.00	19 4b	
55031	Personal Laundry	0.00	0.00			0.00	19 3b	
55035	Linen & Bedding Supplies	3,956.23	11,762.81	1,049.00		16,768.04	19 3a4	
55036	Equipment Lease Laundry	0.00	0.00			0.00	19 3d	
55040	Laundry Supplies	7,850.10	14,142.93	41.00		22,034.03	19 3a1	
60001	Salaries - Housekeeping	46,441.92	142,873.09	13,271.96	(11,433.53)	191,153.44	10 A6b	
60002	Salaries - Housekeeping Supervisor	13,005.88	31,789.84	4,725.06	(4,287.65)	45,233.13	10A6a	
60003	Salaries - Housekeeping - Light Duty	0.00	0.00			0.00	10 A6b	
60030	Purchased Services - Housekeeping	0.00	0.00			0.00	20 4b	
60035	Supplies - Housekeeping	8,503.79	29,980.12			38,483.91	20 4a	
65001	Salaries - Recreation	37,387.64	105,969.56	8,001.34	(7,744.54)	143,614.00	10 A12h	
65030	Supplies - Recreation	655.97	45.64			701.61	20 5i	
65035	Other Expenses - Recreation	9,208.73	29,134.38	16.00		38,359.11	20 5i	
70010	Medical Director	12,000.00	36,000.00			48,000.00	13 B8a	
70011	Medical Staff/URC Meeting	0.00	0.00			0.00	13 B8b	
70012	Other Physician Fees	3,750.00	11,250.00			15,000.00	13 B8e	
70015	Pharmacist Fees	4,502.88	13,782.96			18,285.84	13 B3	
70025	Prescription Drugs Only	0.00	0.00			0.00	N/A	
70030	Personal Laundry	0.00	0.00			0.00	N/A	
70035	Dental Service	3,204.00	9,612.00			12,816.00	13 B2	
70036	Podiatrist Fees	0.00	0.00			0.00	13 B4	
70040	Hairdresser/Barber	0.00	0.00			0.00	16m6	
70047	Purchased Services - Physical Therapist	0.00	493.46			493.46	13 5a	
70048	Purchased Services - Speech Therapist	0.00	0.00			0.00	13 B9a	
70049	Purchased Services - Occupational Therapist	0.00	0.00			0.00	13 B10a	28 #6
70050	Inactive	0.00	0.00			0.00	N/A	
70052	Rehab. Services Supplies	1,706.13	12,342.25			14,048.38	20 5j	29 # 34
70060	Salaries - Rehab Director	25,541.93	69,254.81	6,970.25	(4,394.08)	97,372.91	10 A12e	
70062	Salaries - Therapy Technicians	5,506.09	16,454.08	380.33	(657.12)	21,683.38	10 A12e	
70065	Salaries - Physical Therapy Assistant	39.00	41,796.40	127.97		41,963.37	10 A12e	
70066	Salaries - Per Diem PT Assistant	358.75	2,948.75			3,307.50	10 A12e	
70067	Salaries - Physical Therapist	46,377.32	133,118.92	3,463.36	(2,402.85)	180,556.75	10 A12e	
70068	Salaries - Per Diem Physical Therapist	7,036.82	10,010.00			17,046.82	10 A12e	
70070	Salaries - Certified Occupational Therapist	30,269.67	82,854.16	4,148.38	(4,288.49)	112,983.72	10 A12g	28 #3
70071	Salaries - Per Diem Certified OT	0.00	472.50			472.50	10 A12g	28 #3
70072	Salaries - Occupational Therapist	46,882.34	125,434.68	9,176.58	(4,523.49)	176,970.11	10 A12g	28 #3
70073	Salaries - Per Diem Occupational Therapist	400.00	1,168.13			1,568.13	10 A12g	28 #3
70075	Salaries - Speech Therapist	9,536.31	17,197.03	312.00	(146.10)	26,899.24	10 A12f	
70076	Salaries - Per Diem Speech Therapist	325.00	1,822.50			2,147.50	10 A12f	
71050	User Fee	188,297.00	562,305.00			750,602.00	15 1k3	
76000	Interest	5,223.87	6,917.91			12,141.78	27 12D	29 #49
78010	Salaries - Owner	6,818.00	0.00			6,818.00	36 G1	
79010	Depreciation of Non Moveable Equipment	211.08	633.87			844.95	22 7c	
79011	Depreciation of Moveable Equipment	21,399.79	65,045.09			86,444.88	22 7d	
79015	Depreciation of Auto & Truck	0.00	0.00			0.00	31B7	
79025	Amortization of Leasehold Improvements.	4,418.93	13,366.43			17,785.36	22 8a	
82010	CT State Income Tax	0.00	250.00			250.00	15 j1	
82050	Provider Specific Tax	0.00	0.00			0.00	15j1	

\$582,103.83 (582,103.83)

Variance (must be \$0.00) 0.00

Total Assets 2,446,670.29
Total Liabilities (4,445,267.10)

Total Revenue (12,225,508.78)
Total Expenses 12,198,309.27

Analysis Accounts		Cost Report References	
		Report Page/Line #	Self Disallow Page/Line #
35098 Misc. Income - Other	(36,668.44)		
Meal Revenue	655.00	30 IV 1	28 #24
Account W/O	35,721.61	30 IV 4	29 #43
Medical Supply refund	0.00		
Rebates			
Medical Records	291.83	30 IV 8	
State of CT Provider Tax Refund			
Total Misc. Income - Other	36,668.44		
41001 Salaries - Administrator	108,405.99		
Administrator	108,405.99	10 A2	
Asst Administrator/AIT	0.00	10 A3	
Total Administrator	108,405.99		
41025 Employee Benefits	30,561.55		
Holiday Parties	7,152.00	16 12	
Employee gifts/ recognition	23,409.55	16 13	28 #23 2
Total Employee Benefits	30,561.55		
41037 Consulting Fees - Other	7,190.00		
Purchasing Consultant	2,053.00	13 B3	
Data Integrity Auditor	3300	13 B12	
A&D Consultant	1837		
Total Consulting Fees - Other	7,190.00		
45041 Purchase Service - Other	0.00		
Pharmacy Consult		16 m13	28 #23 5
Wound Consultant		16 m13	28 #23 6
Total Consulting Fees - Other	0.00		
41090 Misc. Expense	5,120.70		
Resident Expenses	344.28		28 #23 5
Prior Period Adj/Account W/O	1,321.73		28 #23 6
Settlement	0.00		
State Penalty	0.00		
User Fee Audit Expense	3,454.69		
SUTA Tax	0.00		
Total Misc. Expense	5,120.70		
70012 Physician Fees	15,000.00		
Attending Physicians	15,000.00	13 B8de	
Eye Doctor	0.00	13 B8de	
Total Physician Fees	15,000.00		
41041 Advertising - Public Relations	28,839.81		
Public Relations	28,839.81	16 m3	28 #18
Directory Advertising	0.00		
Total Advertising - Public Relations	28,839.81		
41052 Telephone	26,150.51		
Telephone & Beepers	26,150.51	15 1h1	
Cell Phones	0.00	15 1h2	
Total Telephone	26,150.51		
<i>(check G/L account 41052 for possible cell or beeper reclass J/E)</i>			
41039 Dues & Membership	9,908.80		
Dues & Membership	9,433.80	16 m8	
Chamber of Commerce	475.00	16 m8a	28 #23 3
Total Dues & Membership	9,908.80		
<i>(most homes should have, may need to check other accounts)</i>			

**Apple Rehab Laurel Woods
Cost Year 2017**

J/E #	DB	AMOUNT	ACCOUNT TITLE	CR	AMOUNT	Reverse CY 2017
1	41025	13.00	Other Employee Benefits			
	41041	13.00	Advertising - Public Relations			
	41060	90.00	Purchased Services & Repair			
	41061	39.00	Maintenance & Repair Supplies			
	41066	136.00	Refuse Removal / Recyclables			
	50040	90.00	Supplies - Dietary			
	55035	1,049.00	Linen & Bedding Supplies			
	55040	41.00	Laundry Supplies			
	65035	16.00	Other Expenses - Recreation			
			Sales Tax	41086	1,487.00	
			Allocate Sales Tax			
2	20601	208,680.74	Accrued PTO			
			Salaries - Clerical	41002	7,075.73	
			Salaries - Accounting	41003	5,418.75	
			Salaries - Social Service	41004	8,377.28	
			Salaries - Maintenance	41006	496.43	
			Salaries - RN	45001	16,408.05	
			Salaries - LPN	45002	27,184.32	
			Salaries - CNA	45003	54,673.88	
			Salaries - Assistant D.O.N.	45004	5,095.47	
	45005	1,746.86	Salaries - DNS			
			Salaries - Infection Control	45010	8,224.97	
			Salaries - Nursing Administration	45011	0.00	
			Salaries - MDS	45017	16,442.55	
	50001	1,138.37	Salaries - Dietitians			
			Salaries - Chef, Cooks	50002	5,579.31	
			Salaries - Dietary Aid, Dishwasher	50003	9,928.86	
			Salaries - Food Service Suprv	50004	3,066.61	
			Salaries - Laundry	55001	5,163.50	
			Salaries - Housekeeping	60001	10,583.43	
			Salaries - Housekeeping Supervisor	60002	4,139.25	
			Salaries - Recreation	65001	7,363.85	
			Salaries - Rehab Director	70060	4,394.08	
			Salaries - PT Tech	70062	588.72	
			Salaries Per Diem PT	70067	2,402.85	
			Salaries - COTA	70070	4,288.49	
			Salaries - OT	70072	4,523.49	
			Salaries - ST	70075	146.10	
			Reverse 12/16 PTO Accrual			
3	41002	5,200.30	Salaries - Clerical			
	41003	3,490.94	Salaries - Accounting			
	41004	8,956.74	Salaries - Social Service			
	41006	2,074.68	Salaries - Maintenance			
	45001	20,115.99	Salaries - RN			
	45002	31,331.98	Salaries - LPN			
	45003	59,987.47	Salaries - CNA			
	45004	0.00	Salaries - ADNS			
	45005	11,232.01	Salaries - DNS			
	45010	18,432.71	Salaries - Infection Control			
	45011	1,769.82	Salaries - Nursing Admin			
	45017	10,727.60	Salaries - MDS			
	50001	1,372.35	Salaries - Dietician			
	50002	8,394.56	Salaries - Chef, Cooks			
	50003	11,101.86	Salaries - Dietary Aid, Dishwasher			
	50004	3,583.73	Salaries - Food Service Suprv			
	55001	8,852.56	Salaries - Laundry			

	60001	13,271.96	Salaries - Housekeeping		
	60002	4,725.06	Salaries - Housekeeping Supervisor		
	65001	8,001.34	Salaries - Recreation		
	70060	6,970.25	Salaries - Rehab Director		
	70062	380.33	Salaries - PT Tech		
	70065	127.97	Salaries PT Assistant		
	70067	3463.36	Salaries - Physical Therapist		
	70070	4148.38	Salaries - Certified Occupational Therapist		
	70072	9176.58	Salaries - Occupational Therapist		
	70075	312.00	Salaries - Speech Therapist		
			Accrued PTO	20601	257,202.53
			Accrue 9/30/16 PTO		
4	41027	754.58	Corporate Management Fee		
			Due Affiliate - Corporate	20200	754.58
			Allocate Interest Income		
5	41001	24,983.65	Salaries Administrator		
			Due Affiliate - Corporate	20200	24,983.65
			To record Admin Salary 4th Qtr & True up 2017		
6	41035	2,500.00	Auditing Fees		
			Legal Services	41033	2,500.00
			To reclass coding error - Blum Shapiro payable		
7	41028	417.00	Healthport Indirect		
			Purchased Services - HPS (RN-CCNH)	45022	417.00
			To adjust Healthport Indirect		
8	45035	1,049.51	Purch Service RN		
			Medical Equipment Purchases	45052	1,049.51
			Reclass KCI		
9	17002	13,243.16	Accum Deprec - ME		
	17005	3,431.52	Accum Deprec - LHI		
			Retained Earnings	28000	16,674.68
			Adjust Deprec to Actual		
10	20501	28,268.20	Accrued Payroll		
			Salaries - Clerical	41002	81.98
			Salaries - Accounting	41003	254.99
			Salaries - Social Service	41004	351.44
			Salaries - Maintenance	41006	336.31
			Salaries - RN	45001	5,085.51
			Salaries - LPN	45002	11,479.97
			Salaries - CNA	45003	4,870.82
			Salaries - Assistant D.O.N.	45004	632.00
			Salaries - D.O.N.	45005	1,060.00
			Salaries - Infection Control	45010	156.90
			Salaries - Nursing Administration	45011	107.55
			Salaries - MDS Coordinator	45017	370.95
			Salaries - Dietitians	50001	101.55
			Salaries - Chef, Cooks	50002	419.21
			Salaries - Dietary Aid, Dishwasher	50003	1,031.78
			Salaries - Food Service Suprv	50004	132.00
			Salaries - Laundry	55001	347.65
			Salaries - Housekeeping	60001	850.10
			Salaries - Housekeeping Suprv	60002	148.40
			Salaries - Recreation	65001	380.69
			Salaries - Therapy Technicians	70062	68.40
			Reverse Wage Enhancement		

11	45025	107.94	Equipment Lease - Nursing			
			Purchase Service - HPS (CNA-CCNH)	45024	107.94	
			Reclass Dynamic Medical			
12	50001	20,034.00	Salaries - Dietician			
			Due Affiliate - Corporate	20226	20,034.00	
			Reclass PR Expense for Shared with Fowler			
13	20200	15,495.29	Due Affiliate Corp			
			Salaries - Clerical	41002	15,495.29	
			Correct Sharon Dudek shared posting with West Haven			
14	41039	1,483.18	Due & Membership			
			License & Fees	41038	1,483.18	
			Reclass CT Extended Care Network			
15	45011	80.30	Salaries Nursing Admin			
			Due Affiliate - Corporate	20200	80.30	
			Reclass GL Posting error			
		582,103.83	TOTALS		582,103.83	

Facility: Apple Rehab Laurel Woods
 Cost Year 9/30/2017
 Reconciliation of Revenue, Expenses, Balance Sheet

	<u>Expenses</u>	<u>Revenue</u>	<u>Assets</u>	<u>Liabilities</u>
Per Trial Balance	12,198,309	12,225,509	2,446,670	4,445,267
Per Cost Report	12,191,491	12,225,509	2,446,670	4,445,267
Difference	6,818	(0)	0	0
21037-21060 - Payroll W/H				
10401-10403 Exchange				
78010 - Owners Salary	6,818			
Difference	6,818	0	0	0
	(0)	(0)	0	0

ALL Lower Values

Fixed Asset Schedule

9/30/2017

Table with columns: Asset Class ID, Asset Description, Plant in Service Date, Cost Basis, LSTD Deprec. Amount, Net Book Value, YTD Depreciation Amount, Original Cost, and 12/31/2017

Cost Report Adjustments table with columns: Adjusted Balance @ 9/30/17, Prior Addition, and Current Addition

Miscellaneous Equipment

Main table for Miscellaneous Equipment with columns: Asset ID, Asset Description, Plant in Service Date, Cost Basis, LSTD Deprec. Amount, Net Book Value, YTD Depreciation Amount, Original Cost, and 12/31/2017

Cost Report Adjustments table for Miscellaneous Equipment

Leased Equipment

Main table for Leased Equipment with columns: Asset ID, Asset Description, Plant in Service Date, Cost Basis, LSTD Deprec. Amount, Net Book Value, YTD Depreciation Amount, Original Cost, and 12/31/2017

Cost Report Adjustments table for Leased Equipment

Adjusted Balance @ 9/30/17 summary table with columns: Prior Addition, Current Addition, and 12/31/2017