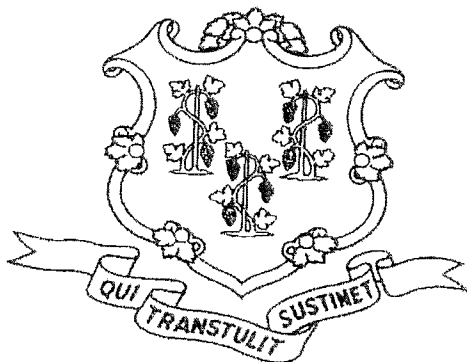


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	
Address (No. & Street, City, State, Zip Code) 778 Middlebury Road, Middlebury, CT 06762	
Type of Facility	
<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)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 207047	RHNS	(Specify)	Medicare Provider 07-5146
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Medicaid Provider Numbers:	7047	CCNH	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Middlebury Convalescent Home, Inc.	License No. 207047	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 Middlebury Convalescent Home, Inc. [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. {a}

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.

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Jeanine Hammitt			Printed Name (Owner) Various, see page 3A		
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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Middlebury Convalescent Home, Inc.	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 778 Middlebury Road, Middlebury, CT 06762				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 11/27/2017		
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. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (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) 758-2471		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Middlebury Convalescent Home, Inc.		Address (No. & Street, City, State, Zip) 778 Middlebury Road, Middlebury, CT 06762		
License Numbers:	CCNH 207047	RHNS	(Specify)	Medicare Provider No. 07-5146
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.				
<b>Administrator</b>				
Name of Administrator Jeanine Hammitt		Nursing Home Administrator's License No.:	001761	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





**Middlebury Convalescent Home, Inc.**

Schedule 3A1

<b>Total Retained Earnings ShareHolders</b>	<b>Owned Shares</b>	<b>Equity Ratio of</b>
Grace Nardiello	160	11.68%
Carol Horan	84	6.13%
Harold Horan III	83	6.06%
The Estate of Jean White	84	6.13%
Bryna Potsdam	285	20.80%
Linda Kaplan	164	11.97%
Elaine Dabbo	69	5.04%
Estate of Helaine Doherty	114	8.32%
Helen Fassett	171	12.48%
Jeanine Hammitt	30	2.19%
Carin Peterson	126	9.20%
	<u>1370</u>	<u>100.00%</u>



### General Information and Questionnaire Individual Proprietorship

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2017	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire  
Related Parties\***

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
		<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.

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	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.

N/A - Only one level of care

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

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

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Middlebury Convalescent Home, Inc.			License No. 207047	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						
Paylocity - 115 West 29th Street, Ste #809 New York, NY 10001	<input type="radio"/>	<input checked="" type="radio"/>	Time Clock	02/01/14	Open Ended	1,080	1,080	
Great American	<input type="radio"/>	<input checked="" type="radio"/>	Copier	10/01/14	60 months	1,484	1,484	
Great American (See attached)	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/01/17	36 months	1,354	1,354	
Hanger - 10910 Domain Drive, Suite 300 Austin, TX 78758	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Equipment	08/14/13	Open Ended	6,971	6,971	
	<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 type="radio"/> Yes <input type="radio"/> No	<b>Total ***</b> 10,889

\* 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.



AGREEMENT

GREATAMERICA FINANCIAL SERVICES CORPORATION
825 FIRST STREET SE, CEDAR RAPIDS IA 52401
PO BOX 609, CEDAR RAPIDS IA 52406-0809

AGREEMENT NO.: 1247173

CUSTOMER ("YOU" OR "YOUR")

FULL LEGAL NAME: Middlebury Convalescent Home, Inc.

ADDRESS: 778 Middlebury Rd Middlebury, CT 06762-2401

VENDOR (VENDOR IS NOT OWNER'S AGENT NOR IS VENDOR AUTHORIZED TO WAIVE OR ALTER ANY TERM OR CONDITION OF THIS AGREEMENT)

Action Copy Watertown, CT

EQUIPMENT AND PAYMENT TERMS

TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES

Kyocera ECOSYS M2835dn System

LVZ6734908 SEE ATTACHED SCHEDULE

EQUIPMENT LOCATION: As Stated Above

TERM IN MONTHS: 36 MONTHLY PAYMENT AMOUNT: \$125.00 (PLUS TAX)

PURCHASE OPTION: Fair Market Value

ADDITIONAL TERMS AND CONDITIONS

AGREEMENT. You want us to pay your Vendor for the equipment referenced herein ("Equipment") and you agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date.

NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU UNDERSTAND WE ARE PAYING FOR THE EQUIPMENT BASED ON YOUR UNCONDITIONAL ACCEPTANCE OF IT AND YOUR PROMISE TO PAY US UNDER THE TERMS OF THIS AGREEMENT, WITHOUT SET-OFFS FOR ANY REASON, EVEN IF THE EQUIPMENT DOES NOT WORK OR IS DAMAGED, EVEN IF IT IS NOT YOUR FAULT.

EQUIPMENT USE. You will keep the Equipment in good working order, use it for business purposes only, and not modify or move it from its initial location without our consent.

SOFTWARE/DATA. Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you.

NO WARRANTY. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. YOU HAVE ACCEPTED THE EQUIPMENT "AS-IS". YOU CHOSE THE EQUIPMENT, THE VENDOR AND ANY/all SERVICE PROVIDER(S) BASED ON YOUR JUDGMENT.

ASSIGNMENT. You may not sell, assign or sublease the Equipment or this Agreement without our written consent. We may sell or assign this Agreement or our rights in the Equipment, in whole or in part, to a third party without notice to you.

LAW/FORUM. This Agreement and any claim related to this Agreement will be governed by Iowa law. Any dispute will be adjudicated in a state or federal court located in Linn County, Iowa.

LOSS OR DAMAGE. You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder.

INSURANCE. You agree to maintain comprehensive liability insurance acceptable to us. You also agree to: 1) keep the Equipment fully insured against loss at its replacement cost, with us named as loss payee; and 2) provide proof of insurance satisfactory to us no later than 30 days following the commencement of this Agreement.

TAXES. We own the Equipment. You will pay when due, either directly or by reimbursing us, all taxes and fees relating to the Equipment and this Agreement.

END OF TERM. At the end of the term of this Agreement (or any renewal term) (the "End Date"), this Agreement will renew month to month unless a) you provide us written notice, at least 60 days prior to the End Date, of your intent to return the Equipment, and b) you timely return the Equipment to the location designated by us, at your expense.

DEFAULT AND REMEDIES. If you do not pay any sum within 10 days after its due date, or if you breach any other term of this Agreement or any other agreement with us, you will be in default, and we may require that you return the Equipment to us at your expense.

UCC. You agree that this Agreement is (and/or shall be treated as) a "Finance Lease" as that term is defined in Article 2A of the Uniform Commercial Code ("UCC").

MISCELLANEOUS. This Agreement is the entire agreement between you and us and supersedes any prior representations or agreements, including any purchase orders.

OWNER ("WE", "US", "OUR")

THIS AGREEMENT IS NON-CANCELABLE FOR THE FULL AGREEMENT TERM. THIS AGREEMENT IS BINDING WHEN WE FUND VENDOR FOR THE EQUIPMENT.

OWNER: GreatAmerica Financial Services Corporation

SIGNATURE:

DATE:

CUSTOMER'S AUTHORIZED SIGNATURE

CUSTOMER: (As Stated Above)

SIGNATURE:

DATE:

PRINT NAME & TITLE:

PRINT NAME & TITLE:

UNCONDITIONAL GUARANTY

The undersigned unconditionally guarantees that the Customer will timely perform all obligations under the above Agreement. The undersigned also waives any notification if the Customer is in default and consents to any extensions or modifications granted to the Customer.

SIGNATURE: X

INDIVIDUAL:

DATE:

CERTIFICATE OF DELIVERY AND ACCEPTANCE

The Customer hereby certifies that all the Equipment 1) has been received, installed, and inspected, and 2) is fully operational and unconditionally accepted.

SIGNATURE: X

NAME AND TITLE: Jeanine Hammit, Admin

DATE: 4.27.17

ORIGINAL

AGREEMENT



GREATAMERICA FINANCIAL SERVICES CORPORATION
625 FIRST STREET SE, CEDAR RAPIDS IA 52401
PO BOX 609, CEDAR RAPIDS IA 52408-0609

AGREEMENT NO.: 1247173

CUSTOMER ("YOU" OR "YOUR")

FULL LEGAL NAME: Middlebury Convalescent Home, Inc.

ADDRESS: 778 Middlebury Rd Middlebury, CT 06762-2401

VENDOR (VENDOR IS NOT OWNER'S AGENT NOR IS VENDOR AUTHORIZED TO WAIVE OR ALTER ANY TERM OR CONDITION OF THIS AGREEMENT)

Action Copy Watertown, CT

EQUIPMENT AND PAYMENT TERMS

TYPE, MAKE, MODEL NUMBER, SERIAL NUMBER, AND INCLUDED ACCESSORIES

SEE ATTACHED SCHEDULE

Kyocera ECOSYS M2835dn System

LV28734908

EQUIPMENT LOCATION: As Stated Above

TERM IN MONTHS: 36

MONTHLY PAYMENT AMOUNT: \$125.00 (\*PLUS TAX)

PURCHASE OPTION: Fair Market Value

ADDITIONAL TERMS AND CONDITIONS

AGREEMENT. You want us to pay your Vendor for the equipment referenced herein ("Equipment") and you agree to pay us the amounts payable under the terms of this agreement ("Agreement") each period by the due date. This Agreement will begin on the date the Equipment is delivered to you or any later date we designate. We may charge you a reasonable fee to cover documentation and investigation costs. If any amount payable to us is not paid when due, you will pay a late charge equal to: 1) the greater of ten (10) cents for each dollar overdue or twenty-six dollars (\$26.00); or 2) the highest lawful charge, if less.

NET AGREEMENT. THIS AGREEMENT IS NON-CANCELABLE FOR THE ENTIRE AGREEMENT TERM. YOU UNDERSTAND WE ARE PAYING FOR THE EQUIPMENT BASED ON YOUR UNCONDITIONAL ACCEPTANCE OF IT AND YOUR PROMISE TO PAY US UNDER THE TERMS OF THIS AGREEMENT, WITHOUT SET-OFFS FOR ANY REASON, EVEN IF THE EQUIPMENT DOES NOT WORK OR IS DAMAGED, EVEN IF IT IS NOT YOUR FAULT.

EQUIPMENT USE. You will keep the Equipment in good working order, use it for business purposes only, and not modify or move it from its initial location without our consent. You must resolve any dispute you may have concerning the Equipment with the manufacturer or Vendor. Payments under this Agreement may include amounts you owe your Vendor under a separate arrangement (for maintenance, services, supplies, etc.), which amounts may be invoiced by us on your Vendor's behalf for your convenience.

SOFTWARE/DATA. Except as provided in this paragraph, references to "Equipment" include any software referenced above or installed on the Equipment. We do not own the software and cannot transfer any interest in it to you. We are not responsible for the software or the obligations of you or the licensor under any license agreement. You are solely responsible for protecting and removing any confidential data/information stored on the Equipment prior to its return for any reason.

NO WARRANTY. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. YOU HAVE ACCEPTED THE EQUIPMENT "AS-IS". YOU CHOSE THE EQUIPMENT, THE VENDOR AND ANY/ALL SERVICE PROVIDER(S) BASED ON YOUR JUDGMENT. YOU MAY CONTACT YOUR VENDOR FOR A STATEMENT OF THE WARRANTIES, IF ANY, THAT THE MANUFACTURER OR VENDOR IS PROVIDING. WE ASSIGN TO YOU ANY WARRANTIES GIVEN TO US.

ASSIGNMENT. You may not sell, assign or sublease the Equipment or this Agreement without our written consent. We may sell or assign this Agreement or our rights in the Equipment, in whole or in part, to a third party without notice to you. You agree that if we do so, the assignee will have our rights but will not be subject to any claim, defense, or set-off assertable against us or anyone else.

LAW/FORUM. This Agreement and any claim related to this Agreement will be governed by Iowa law. Any dispute will be adjudicated in a state or federal court located in Linn County, Iowa. You consent to personal jurisdiction and venue in such courts and waive transfer of venue. Each party waives any right to a jury trial.

LOSS OR DAMAGE. You are responsible for any damage to or loss of the Equipment. No such loss or damage will relieve you from your payment obligations hereunder. We are not responsible for, and you will indemnify us against, any claims, losses or damages, including attorney fees, in any way relating to the Equipment. In no event will we be liable for any consequential or indirect damages.

INSURANCE. You agree to maintain comprehensive liability insurance acceptable to us. You also agree to: 1) keep the Equipment fully insured against loss at its replacement cost, with us named as loss payee; and 2) provide proof of insurance satisfactory to us no later than 30 days following the commencement of this Agreement, and thereafter upon our written request. If you fail to maintain property loss insurance satisfactory to us and/or you fail to timely provide proof of such insurance, we have the option, but not the obligation, to secure property loss insurance on the Equipment from a carrier of our choosing in such forms and amounts as we deem reasonable to protect our interests. If we secure insurance on the Equipment, we will not name you as an insured party, your interests may not be fully protected, and you will reimburse us the premium which may be higher than the premium you would pay if you obtained insurance, and which may result in a profit to us through an investment in reinsurance. If you are current in all of your obligations under the Agreement at the time of loss, any insurance proceeds received will be applied, at our option, to repair or replace the Equipment, or to pay us the remaining payments due or to become due under this Agreement, plus our booked residual, both discounted at 3% per annum.

TAXES. We own the Equipment. You will pay when due, either directly or by reimbursing us, all taxes and fees relating to the Equipment and this Agreement. Sales or use tax due upfront will be payable over the term with a finance charge.

END OF TERM. At the end of the term of this Agreement (or any renewal term) (the "End Date"), this Agreement will renew month to month unless a) you provide us written notice, at least 60 days prior to the End Date, of your intent to return the Equipment, and b) you timely return the Equipment to the location designated by us, at your expense. If a Purchase Option is indicated above and you are not in default on the End Date, you may purchase the Equipment from us, "AS IS" for the Purchase Option price. If the returned Equipment is not immediately available for use by another without need of repair, you will reimburse us for all repair costs. You cannot pay off this Agreement or return the Equipment prior to the End Date without our consent. If we consent, we may charge you, in addition to other amounts owed, an early termination fee equal to 5% of the amount we paid for the Equipment.

DEFAULT AND REMEDIES. If you do not pay any sum within 10 days after its due date, or if you breach any other term of this Agreement or any other agreement with us, you will be in default, and we may require that you return the Equipment to us at your expense and pay us: 1) all past due amounts and 2) all remaining payments for the unexpired term, plus our booked residual, both discounted at 4% per annum. We may also use all other legal remedies available to us, including disabling or repossessing the Equipment. You agree to pay all our costs and expenses, including reasonable attorney fees, incurred in enforcing this Agreement. You also agree to pay interest on all past due amounts, from the due date, at 1.5% per month.

UCC. You agree that this Agreement is (and/or shall be treated as) a "Finance Lease" as that term is defined in Article 2A of the Uniform Commercial Code ("UCC"). You agree to forgo the rights and remedies provided under sections 507-522 of Article 2A of the UCC.

MISCELLANEOUS. This Agreement is the entire agreement between you and us and supersedes any prior representations or agreements, including any purchase orders. Amounts payable under this Agreement may include a profit to us. The original of this Agreement shall be that copy which bears your facsimile or original signature, and which bears our original signature. Any change must be in writing signed by each party.

OWNER ("WE", "US", "OUR")

THIS AGREEMENT IS NON-CANCELABLE FOR THE FULL AGREEMENT TERM. THIS AGREEMENT IS BINDING WHEN WE FUND VENDOR FOR THE EQUIPMENT.

OWNER: GreatAmerica Financial Services Corporation

CUSTOMER'S AUTHORIZED SIGNATURE

THIS AGREEMENT IS BINDING WHEN WE FUND VENDOR FOR THE EQUIPMENT.

CUSTOMER: (As Stated Above)

SIGNATURE: [Signature]

DATE:

SIGNATURE: X Terri Hammit DATE: 4.27.17

PRINT NAME & TITLE:

PRINT NAME & TITLE: Terri Hammit, Admin.

UNCONDITIONAL GUARANTEE

The undersigned unconditionally guarantees that the Customer will timely perform all obligations under the above Agreement. The undersigned also waives any notification if the Customer is in default and consents to any extensions or modifications granted to the Customer. In the event of default, the undersigned will immediately pay all sums due under the terms of the Agreement without requiring us to proceed against Customer or any other party or exercise any rights in the Equipment. The undersigned, as to this guaranty, agrees to the designated forum and consents to personal jurisdiction, venue, and choice of law as stated in the Agreement, agrees to pay all costs and expenses, including attorney fees, incurred by us related to this guaranty and the Agreement, waives a jury trial and transfer of venue, and authorizes obtaining credit reports.

SIGNATURE: X

INDIVIDUAL:

DATE:

CERTIFICATE OF DELIVERY AND ACCEPTANCE

The Customer hereby certifies that all the Equipment: 1) has been received, installed, and inspected, and 2) is fully operational and unconditionally accepted.

SIGNATURE: X Terri Hammit

NAME AND TITLE: Terri Hammit, Admin

DATE: 4.27.17

ORIGINAL

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

CSP-7 Rev. 6/95

**General Information and Questionnaire  
Accounting Basis**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	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 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1	Compilation, tax preparations, cost report preparation, reimbursement consulting, month end review	\$	32,879
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 32,879

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina LLP 2 Goldman Gruder Woods 3 Clerk of The Superior Court / State Marshall 4 5	Telephone Number 860-240-6000 203-983-6767 Various
--	---

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

- 1 185 Asylum Street, Hartford, CT 06103  
2 105 Technology Drive, Trumbull, CT 06611  
3 Various  
4  
5

Services Provided by This Firm (*describe fully*)

1	Bylaw changes, personnel/patient/resident issues, stock transfer (Disallowed \$135)	\$	6,961
2	Collections (Disallowed on Pg. 28)	\$	1,398
3	Court Proceedings (Disallowed on Pg. 28)	\$	148
4		\$	
5		\$	
			Charge for Services Provided
			\$ 8,507

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

- Yes     No    Page 15, Line 1e

### Schedule of Resident Statistics

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047			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	58	58			58	58			58	58		
B. On last day of THIS report period	58	58			58	58			58	58		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	55	55			55	55			57	57		
B. As of midnight of THIS report period	53	53			57	57			53	53		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,444	2,444			1,903	1,903			541	541		
B. Medicaid (Conn.)	12,033	12,033			9,300	9,300			2,733	2,733		
C. Medicaid (other states)												
D. Private Pay	4,893	4,893			3,295	3,295			1,598	1,598		
E. State SSI for RCH												
F. Other (Specify) Hospice/Commercial	419	419			297	297			122	122		
G. Total Care Days During Period (3A thru F)	19,789	19,789			14,795	14,795			4,994	4,994		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	84	84			48	48			36	36		
B. Other Bed Reserve Days	50	50			38	38			12	12		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	19,923	19,923			14,881	14,881			5,042	5,042		



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

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**Schedule of Resident Statistics (Cont'd)**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	3	32		18				
Per Diem Rate								
a. One bed rm.	Various	218.17		385.00				
b. Two bed rms.	Various	218.17		360.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,633	5,633		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	4,134	4,134		
D. <b>Total Physical Therapy Treatments</b>	9,767	9,767		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	1,212	1,212		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	738	738		
D. <b>Total Speech Therapy Treatments</b>	1,950	1,950		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	5,810	5,810		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	3,975	3,975		
D. <b>Total Occupational Therapy Treatments</b>	9,785	9,785		

### Report of Expenditures - Salaries & Wages

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	87,711	2,160				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	144,750	5,562				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	63,660	2,037				
c. Dietary Workers	191,562	14,801				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	220,664	15,559				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	147,074	6,566				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	90,366	2,125				
b. RN						
1. Direct Care	347,533	9,337				
2. Administrative**	243,537	7,024				
c. LPN						
1. Direct Care	440,301	16,823				
2. Administrative**						
d. Aides and Attendants	946,095	58,063				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	129,274	6,663				
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	111,726	3,719				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,164,253	150,439				

\* 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 of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Librarian Consultant	\$ 2,322	27				
<b>Total</b>	\$ 2,322	27	\$ -	-	\$ -	-

**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		
Middlebury Convalescent Home, Inc.			207047	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)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										
Althea Stilson	20,931			Non Discrim	Recreation Staff	962	A12h			

\* 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	
Middlebury Convalescent Home, Inc.				207047	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)							
<b>Section III - Administrators***</b>										
Jeanine Hammitt	87,711			Non Discrim	Administrator	2,160	A2			
<b>Section IV - Assistant Administrators</b>										

\*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.

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

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**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Middlebury Convalescent Home, Inc.	207047	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	16,213	324				
2. Dentist	600	4				
3. Pharmacist	7,500	75				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	223,670	2,708				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	64,350	322				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	101,560	908				
b. Other						
10. Occupational Therapist						
a. Resident Care	224,278	2,961				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	47,600	744				
2. Administrative***						
b. LPN						
1. Direct Care	5,370	117				
2. Administrative***						
c. Aides	28,688	1,148				
d. Other						
12. Other (Specify) See Attached Schedule	2,322	27				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>722,151</b>	<b>9,338</b>				

\* 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 Middlebury Convalescent Home, Inc.		License No. 207047	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		
Christine Riley, 587 Breakneck Hill Road, Middlebury, CT	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Marcia Cohen, 806 North Lake View Drive, Orange, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Pro	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Deluca, Middlebury, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Maxim Staffing Solutions	RNs, LPNs, CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ready Nurse Staffing Services	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
World Wide Staffing	LPNs & CNAs	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Caring Nurses	Medical Librarian Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Badrigian	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<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"/>		
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		<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 Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2017	Page 15	of 37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 120,909	120,909		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 45,069	45,069		
4. Social Security (F.I.C.A.)	\$ 235,548	235,548		
5. Health Insurance	\$ 58,295	58,295		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 1,654	1,654		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 3,406	3,406		
d. Accounting and Auditing	\$ 32,879	32,879		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 8,507	8,507		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 24,736	24,736		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,041	11,041		
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	\$ 368,252	368,252		
<b>Subtotal</b>	<b>\$ 910,546</b>	<b>910,546</b>		

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

(Carry Subtotals forward to next page)



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

Middlebury Convalescent Home, Inc.  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Dental Insurance	\$ 1,654		
<b>Total</b>	<b>\$ 1,654</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	910,546	910,546		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$	12,576	12,576	
4. Employee Travel	\$	961	961	
5. Education Expenses Related to Seminars and Conventions	\$	2,897	2,897	
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> )	\$	10,826	10,826	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	13,321	13,321	
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	\$			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	5,158	5,158	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	1,006	1,006	
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$	500	500	
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	36,766	36,766	
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	21,099	21,099	
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$</b>	<b>1,015,656</b>	<b>1,015,656</b>	

\* 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)
	-		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising	\$ 13,321		
<b>Total Other Advertising</b>	<b>\$ 13,321</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
Connecticut Association of Health Care Facilities	\$ 4,958		
Infection Control Nurses of CT	\$ 200		
<b>Total Dues</b>	<b>\$ 5,158</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations	\$ 500		
<b>Total Contributions</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Professional Consulting Fees	\$ 4,743		
Celebration Team Expense	3,053		
Bank Charges	30		
Directors Fees	12,770		
Licenses & Fees - Torrington Area Health District	450		
Mortgage Release Fee	53		
<b>Total Other Administrative and General</b>	<b>\$ 21,099</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	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 #
N/A			

\* 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 Middlebury Convalescent Home, Inc.		License No. 207047	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	\$ 108,390	108,390		
2.	Non-Food Supplies	\$ 11,982	11,982		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 1,704	1,704		
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 122,076	122,076		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per day:*				
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 Middlebury Convalescent Home, Inc.		License No. 207047	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. \$	1,477	1,477	
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. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	35,476	35,476	
c. Management Services**		\$			
d. Other (Specify)		\$			
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		<b>\$</b>	<b>36,953</b>	<b>36,953</b>	
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
Middlebury Convalescent Home, Inc.		207047	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	42,333	42,333		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> )	\$				
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	42,333	42,333		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Stoll's Pharmacy	\$	83,519	83,519		
b.	Medicine Cabinet Drugs	\$	170,313	170,313		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$	7,594	7,594		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	8,014	8,014		
i.	Recreation	\$	27,775	27,775		
j.	Other (Specify)**** See Attached Schedule	\$	6,340	6,340		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	303,555	303,555		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
Medicare Related Expenses	\$ 3,287		
Personal Health Items	\$ 3,053		
<b>Total Other Resident Care</b>	<b>\$ 6,340</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Middlebury Convalescent Home, Inc.			License No. 207047	Report for Year Ended 9/30/2017					Page 21	of 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
USA Hauling	15 Mullen Road, Enfield, CT 06082	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	13,368			22	6f
Paylocity	115 West 29th Street Ste #809, New York, NY	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	14,042			16	m11
Wescom Solutions, Inc.	PO Box 674802, Detroit, MI 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>	N/A	PointClickCare Software	13,728			16	m11
Rinaldi Linen	47 Commons Court, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Washing Services	35,144			19	3b
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

\* 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
Middlebury Convalescent Home, Inc.	207047	9/30/2017			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	24,823	24,823			
b. Heat	\$	26,582	26,582			
c. Light & Power	\$	46,860	46,860			
d. Water	\$	45,308	45,308			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$	10,889	10,889			
f. Other ( <i>itemize</i> )	\$	30,474	30,474			
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	184,936	184,936			
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$	6,865	6,865			
b. Building & Building Improvements	\$	60,095	60,095			
c. Non-Movable Equipment	\$	6,435	6,435			
d. Movable Equipment	\$	35,647	35,647			
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	109,042	109,042			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$	8,240	8,240			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$	8,240	8,240			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$	68,135	68,135			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	185,417	185,417			

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	-		
DALY MJ	\$ 2,437		
Stanley	\$ 519		
Master Security	\$ 954		
Raintech	\$ 450		
USA Hauling	\$ 13,368		
Family Pest	\$ 550		
Stericycle	\$ 3,096		
Croker Fire Drill Co.	\$ 1,802		
BioCaire	\$ 1,329		
Goodhill Contractors	\$ 2,264		
Huntington	\$ 2,181		
Arctic Air	\$ 1,524		
Carpet Plus			
<b>Total Other Repairs and Maintenance</b>	<b>\$ 30,474</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047			Report for Year Ended 9/30/2017			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>													
1. Acquired prior to this report period		250,940		250,940	213,647	S/L	Various	6,365					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		9,997		9,997		S/L	20 Years	500					
<b>A-4. Subtotal</b>									6,865				
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period		2,451,279		2,451,279	1,463,366	S/L	Various	60,095					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>B-4. Subtotal</b>									60,095				
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period		242,291		242,291	200,342	S/L	Various	6,435					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
<b>C-4. Subtotal</b>									6,435				
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	375,672		375,672	244,805	S/L	Various	26,255	
b. Disposals (attach schedule)				Var	Var	(1,138)	(2,152)	(1,138)	(1,138)	S/L	Various		
c. Acquired during this report period (attach schedule)				Var	Var	52,771		52,771		S/L	Various	9,392	
<b>D-3. Subtotal</b>													35,647
<b>E. Total Depreciation</b>													109,042

Middlebury Convalescent Home, Inc.  
9/30/2017

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
4/30/2017	Front Sidewalk - American Heritage	\$ 9,997	20	\$ 500
<b>Total additions for Land Improvements</b>		\$ 9,997		\$ 500 *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/30/2016	SAFE LITE Footstep Metal Assy - ARJO	\$ 1,331	5	\$ 266
11/30/2016	Merry Walker- Corp.	1,012	5	202
12/31/2016	Merry Walker- Corp.	1,012	5	202
12/31/2016	Optimum Chair #P-1610011637 - LPA	2,131	5	426
12/31/2016	DYN-Ergo Scoot Chair #S-1610008387 LPA	1,579	5	316
12/31/2016	Evolution Chaire #E-1610002232 LPA	1,877	5	375
12/31/2016	Thera-Glide Chaire #W-1607010213 LPA	973	5	195
12/31/2016	Ice Machine Prodigy - Direct Supply	2,180	10	218
12/31/2016	Neurogym sit to stand (PT Equip Direct Sup	5,765	10	577
12/31/2016	Neurogym mobility bungee (pt Equip) Dir Sup	6,253	10	625
4/30/2017	Trainer, Active Passive, Kinevia Duo (Medline)	7,666	5	1,533
4/30/2017	Stepper, Recumbent (Medline)	5,158	5	1,032
4/30/2017	E-Stim, Genisys (Medline)	2,695	5	539
4/30/2017	Cart, Vectra Genisys - (Medline)	422	5	84
4/30/2017	Diathermy Shortwave ( Medline)	7,725	5	1,545
4/30/2017	Vitastim Plus Electrotherapy (Medline)	3,054	5	611
11/30/2016	Chris Computer - ( Asantino)	1,938	3	646
<b>Total additions for Movable Equipment</b>		<b>\$ 52,771</b>		<b>\$ 9,392</b> *
<b>Deletions:</b>				
5/31/2017	Acet Computer	\$ (1,138)	5	\$ -
<b>Total deletions for Movable Equipment</b>		<b>\$ (1,138)</b>		<b>\$ -</b> **

\*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
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ -</b> *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ -</b> **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Middlebury Conv, Home  
 Depreciation Schedule  
 September 30, 2017  
 Property

	Date Acquired	Hist. Costs	Cost to Be Deprec	Method	Life***	PY 2016 Deprc	PY 2016 Accum	[a] 2017 Deprc	[a] 2017 Accum	NBV
<b>Land Improvements</b>										
Acquired prior	Various	212,251	212,251	SL	Var	3,854	198,783	3,854	202,637	9,614
<b>2009 Acquisition</b>										
Landscape Design & New Plants	6/30/2009	3,256	3,256	SL	5	-	3,256	-	3,256	-
<b>2010 Acquisition</b>										
Chain Link Fence w/ Gate	9/20/2010	866	-	-	-	-	-	-	-	-
Paving	9/24/2010	6,927	6,927	SL	8	866	6,061	866	6,927	-
<b>2012 Acquisition</b>										
Drainage Improvements	11/18/2011	4,786	4,786	SL	15	319	1,569	319	1,888	2,898
<b>2014 Acquisitions</b>										
Parking Improvements	7/31/2014	15,332	15,332	SL	20	767	2,300	767	3,067	12,265
Drainage Improvements	7/31/2014	8,388	8,388	SL	15	559	1,877	559	2,236	6,152
<b>2017 Acquisitions</b>										
Front Sidewalk - American Heritage	4/30/2017	9,997	9,997	SL	20	-	-	500	500	9,497
<b>Total</b>		<b>261,622</b>	<b>260,937</b>			<b>6,365</b>	<b>213,646</b>	<b>6,865</b>	<b>220,511</b>	<b>40,426</b>
<b>Building and Building Improvements</b>										
Acquired prior (Building Impro.)	Various	452,863	452,863	SL	Var	-	452,863	-	452,863	-
Door replacement	9/30/2006	16,556	16,556	SL	15	1,104	11,479	1,104	12,583	3,973
Sprinkler Installation	9/30/2006	348,235	348,235	SL	5	-	348,235	-	348,235	-
<b>2007 Acquisition</b>										
Pipe replacement	2/28/2007	4,798	4,798	SL	25	192	1,919	192	2,111	2,687
Fire alarm	8/2/2007	3,425	3,425	SL	10	343	3,425	-	3,425	-
Doors	8/31/2007	66,942	66,942	SL	15	4,463	44,628	4,463	49,091	17,851
Ceilings	8/31/2007	84,867	84,867	SL	8	-	84,867	-	84,867	-
Wallguards & Handrails	8/31/2007	58,464	58,464	SL	15	3,898	38,976	3,898	42,874	15,590
Electrical Upgrades	8/31/2007	66,065	66,065	SL	20	3,303	33,032	3,303	36,335	28,730
Corridor Flooring	8/31/2007	17,777	17,777	SL	10	1,778	17,777	-	17,777	-
Carpeting Front Lobby	8/31/2007	8,957	8,957	SL	5	-	8,957	-	8,957	-
Wallcoverings & Painting	8/31/2007	41,030	41,030	SL	5	-	41,030	-	41,030	-
3 Sprinklers&Extension of lines	8/31/2007	10,646	10,646	SL	25	426	4,259	426	4,685	5,962
Asbestos Removal(During Sprinkler Install)	8/31/2007	142,781	142,781	SL	5	-	142,781	-	142,781	-
<b>2007 Current Year Disposal</b>										
Disposal of Assets		(1,491)	(1,491)			-	(1,491)	-	(1,491)	-
<b>2008 Acquisition</b>										
Glass sliding front door	11/13/2007	11,287	11,287	SL	10	1,129	10,159	1,128	11,287	-
Credit for paving street for sprinkler	1/11/2008	(11,206)	(11,206)	SL	5	4,482	(11,206)	(2,241)	(13,447)	2,241
Portion of recreation room placed into service	9/30/2008	208,758	208,758	SL	25	8,350	75,153	8,350	83,503	125,255
<b>2009 Disposal</b>										
Carpeting Office & Storage	5/10/1989	(507)	(507)			-	(507)	-	(507)	-
<b>2009 Acquisition</b>										
Recreation Room	9/30/2008	26,614	26,614	SL	25	1,065	8,517	1,065	9,582	17,032
PT Room Renovations	10/31/2008	10,478	10,478	SL	25	419	3,353	419	3,772	6,706
DNS Office Renovations	12/31/2008	13,747	13,747	SL	25	550	4,399	550	4,949	8,798
Electrical Upgrades	3/31/2009	20,309	20,309	SL	20	1,015	8,123	1,015	9,138	11,171
Door Hardware Dining Room	5/29/2009	3,076	3,076	SL	15	205	1,640	205	1,845	1,231
Resident Room Flooring	7/31/2009	13,755	13,755	SL	10	1,375	11,003	1,375	12,378	1,376
Accounting Office Flooring	7/31/2009	1,125	-	NA	NA	-	-	-	-	-
<b>Accumulated Depreciation Adjustment from Prior Year</b>										
						-	19,447	-	19,447	(19,447)
<b>2010 Acquisition</b>										
<b>2011 Acquisition</b>										
Awnings	6/2/2011	9,810	9,810	SL	15	654	3,924	654	4,578	5,232
Sprinkler Heads Boiler Room	6/30/2011	1,776	1,776	SL	25	71	426	71	497	1,279
WiFi	9/30/2011	3,768	3,768	SL	10	377	2,261	377	2,638	1,130
<b>2011 Dispositions</b>										
Front Entrance Canopy		(3,286)	(3,286)			-	(3,286)	-	(3,286)	-
Patio Awning Addition		(4,839)	(4,839)			-	(4,839)	-	(4,839)	-
<b>2012 Additions</b>										
Shed	9/30/2012	4,401	4,015	SL	20	201	877	201	1,078	2,938
Kitchen Hood Sprinklers	1/31/2012	2,106	2,106	SL	25	84	400	84	484	1,622
Electrical Upgrades	2/1/2012	3,490	3,490	SL	20	174	814	174	988	2,502
New Soffit	9/30/2012	2,435	2,435	SL	15	162	703	162	865	1,570
<b>Unidentified Variance</b>										
		387	387			-	-	-	-	387
<b>2013 Additions</b>										
Front Railing Improvement	5/31/2013	2,659	2,659	SL	15	177	605	177	782	1,876
<b>Unidentified Variance</b>										
		(387)	(387)			-	-	-	-	(387)
<b>2014 Additions</b>										
Electrical for Resident Lights & Ou	12/30/2011	4,496	4,496	SL	20	225	675	225	900	3,596
Building Addition	7/31/2014	516,455	516,455	SL	40	12,911	38,734	12,911	51,645	464,810
Carpet main Entrance	3/31/2014	2,978	2,978	SL	5	596	1,787	596	2,383	595
Intercom System	7/31/2014	1,955	1,955	SL	10	195	588	195	781	1,174
Nurse's Stations	7/31/2014	201,661	201,661	SL	15	13,444	40,332	13,444	53,776	147,885
Therapy Room Conversion	7/31/2014	81,075	81,075	SL	15	5,405	16,215	5,405	21,620	59,455
<b>2015 Additions</b>										
Move A/C Nurse's station Project	7/31/2014	2,500	2,500	S/L	15	167	334	167	501	1,999
<b>Total</b>		<b>2,452,790</b>	<b>2,451,279</b>			<b>68,940</b>	<b>1,463,366</b>	<b>60,095</b>	<b>1,523,462</b>	<b>927,817</b>
<b>Non-Movable Equipment</b>										
Acquired prior		170,839	170,839	SL	Var	-	170,839	-	170,839	-
<b>Current Year Acquisitions</b>										
Hot water Heater	5/3/2007	2,550	2,550	SL	10	255	2,550	-	2,550	-
Nurses Station Counter	8/31/2007	2,680	2,680	SL	15	179	1,787	179	1,966	714
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	441	3,972	442	4,414	-
40LB Speed Queen Washer	7/25/2007	6,355	6,355	SL	10	635	5,719	636	6,355	-
<b>2007 Current Year Disposal</b>										
Disposal		(8,284)	(8,284)	SL	var	-	(8,284)	-	(8,284)	-
<b>2008 Acquisition</b>										
Electric box upgrade	6/16/2008	9,300	9,300	SL	20	465	4,185	465	4,650	4,650
<b>2009 Acquisition</b>										
12 Resident Room Electric Heaters	11/30/2008	9,990	9,990	SL	10	999	7,992	999	8,991	999
Nurse Call System West	12/31/2008	6,370	6,370	SL	10	637	5,096	637	5,733	637
Goodhill Mechanical - Boiler #1	8/31/2009	12,490	12,490	SL	20	625	4,997	625	5,622	6,869

<b>2009 Disposal</b>										
Nurse Call System West	4/15/1999	(8,055)	(8,055)			-	(8,055)	-	(8,055)	-
<b>Adjustment for Prior Period</b>							589		589	(589)
<b>2010 Acquisition</b>										
E Panel for Generator	10/19/2009	1,541	-			-	-	-	-	-
Endurance 6 Burner 2 Oven Stove	12/17/2009	4,144	4,144	SL	10	414	2,900	414	3,314	830
<b>2011 Acquisition</b>										
Telephone Wiring to Resident Rooms	12/22/2010	7,200	7,200	SL	20	360	2,160	360	2,520	4,680
57 Over the Bed Light Fixtures	3/11/2011	12,131	12,131	SL	10	1,213	7,279	1,213	8,492	3,640
Ductless AC in Emp Breakroom	4/14/2011	3,650	3,650	SL	5	730	3,650	-	3,650	-
<b>2014 Acquisition</b>										
Fire System Improvements	4/30/2014	3,367	3,367	SL	10	337	1,010	337	1,347	2,019
<b>2014 Disposals</b>										
Lighting Fixtures	4/9/2007	(4,414)	(4,414)	SL	10	(441)	(3,972)	(442)	(4,414)	-
40LB Speed Queen Washer	7/25/2007	(6,355)	(6,355)	SL	10	(635)	(5,719)	(636)	(6,355)	-
<b>2015 Additions</b>										
Rooftop A/C Unit Nurses Closet	6/15/2015	1,702	1,702	SL	5	340	680	340	1,020	681
PT - 3 7'H Wall Mirrors Install	8/8/2015	1,515	1,515	SL	15	101	202	101	303	1,212
<b>2016 Additions</b>										
Transfer Switch Schmidt Electric	2/21/2016	6,113	6,113	SL	20	306	306	306	612	5,501
Inline Air Conditioner-Conf. Room	8/15/2016	4,590	4,590	SL	10	459	459	459	918	3,672
<b>Total</b>		<b>243,832</b>	<b>242,291</b>			<b>7,420</b>	<b>200,342</b>	<b>6,435</b>	<b>206,777</b>	<b>35,514</b>

**Movable Equipment**

<b>Acquired prior</b>		176,454	176,454	SL	Var	-	176,454	-	176,454	-
<b>Less: Salvage value</b>										
<b>2007 Acquisitions</b>										
Hamilton Beach Blender HAM 990	4/9/2007	600	-	SL	10	-	-	-	-	-
Patient Life	12/14/2006	4,272	4,272	SL	10	427	4,272	-	4,272	-
Pellet / Plate Heater with cart	4/23/2007	12,794	12,794	SL	10	1,279	12,794	-	12,794	-
<b>2007 Current Disposal</b>										
Disposal		(1,145)	(1,145)			-	(1,145)	-	(1,145)	-
<b>2008 Acquisitions</b>										
40 stacking w/ arm chairs	11/23/2007	10,762	10,762	SL	15	717	6,457	717	7,174	3,588
5 electrical beds	12/17/2007	6,601	6,601	SL	12	550	4,951	550	5,501	1,100
Low electrical beds	1/15/2008	1,187	-			-	-	-	-	-
Resident furniture	1/15/2008	1,494	-			-	-	-	-	-
2 flat screen tv's	3/31/2008	611	-			-	-	-	-	-
Oxygen concentrator	4/3/2008	728	-			-	-	-	-	-
2 flat screen tv's	4/11/2008	785	-			-	-	-	-	-
Whirlpool dryer	4/24/2008	649	-			-	-	-	-	-
Slicer 12i knife	4/28/2008	1,039	-			-	-	-	-	-
Manual flower bed w/ gate	6/12/2008	1,520	-			-	-	-	-	-
11 teak flower boxes	6/12/2008	3,086	3,086	SL	10	309	2,778	309	3,087	(1)
2 tv's	6/30/2008	784	-			-	-	-	-	-
6 overbed tables	7/10/2008	750	-			-	-	-	-	-
6 overbed tables w/ mirror	8/5/2008	1,141	-			-	-	-	-	-
6 overbed tables w/ vanity	8/25/2008	1,141	-			-	-	-	-	-
Chairs, loveseat, sofa	8/31/2008	3,996	3,996	SL	15	266	2,397	266	2,663	1,333
<b>2008 Disposals</b>										
6 new beds	8/18/1995	(2,800)	(2,800)			-	(2,800)	-	(2,800)	-
Pictures	6/2/1982	(1,468)	(1,468)			-	(1,468)	-	(1,468)	-
Pictures	6/2/1982	(1,026)	(1,026)			-	(1,026)	-	(1,026)	-
Pictures	6/2/1983	(778)	(778)			-	(778)	-	(778)	-
Pictures	6/5/1985	(622)	(622)			-	(622)	-	(622)	-
Chandelier	6/17/1985	(524)	(524)			-	(524)	-	(524)	-
Pictures	1/15/1986	(770)	(770)			-	(770)	-	(770)	-
Pictures	2/7/1986	(321)	(321)			-	(321)	-	(321)	-
Pictures	2/11/1986	(449)	(449)			-	(449)	-	(449)	-
Pictures	2/20/1989	(997)	(997)			-	(997)	-	(997)	-
11 hiback chairs	4/18/1989	(1,838)	(1,838)			-	(1,838)	-	(1,838)	-
Telephone equipment	4/26/1989	(410)	(410)			-	(410)	-	(410)	-
2 chairs, gray, office	2/5/1990	(282)	(282)			-	(282)	-	(282)	-
Three pedestal/workstation	12/4/1990	(589)	(589)			-	(589)	-	(589)	-
Two workstations/nursing	12/4/1990	(562)	(562)			-	(562)	-	(562)	-
One PM3103 shredder	12/31/1991	(635)	(635)			-	(635)	-	(635)	-
Network equipment	9/9/1992	(998)	(998)			-	(998)	-	(998)	-
One Fujitsu DL4600 printer	9/9/1992	(1,050)	(1,050)			-	(1,050)	-	(1,050)	-
One ATI9600 baud moden	9/9/1992	(599)	(599)			-	(599)	-	(599)	-
System peripherals	9/9/1992	(1,898)	(1,898)			-	(1,898)	-	(1,898)	-
One postage scale	2/1/1994	(949)	(949)			-	(949)	-	(949)	-
Sears fridge	2/1/1994	(698)	(698)			-	(698)	-	(698)	-
Gray large chair east wing	6/16/1995	(1,054)	(1,054)			-	(1,054)	-	(1,054)	-
4 black leather chairs	12/1/2000	(515)	(515)			-	(515)	-	(515)	-
One bissell 16991 rug cleaning	5/17/2001	(279)	(279)			-	(279)	-	(279)	-
17" VGA monitor	3/3/1998	(498)	(498)			-	(498)	-	(498)	-
17" VGA monitor	3/3/1998	(613)	(613)			-	(613)	-	(613)	-
3.21 gig internal tape drive	3/24/1998	(392)	(392)			-	(392)	-	(392)	-
<b>2009 Acquisitions</b>										
19" LCD TV	10/1/2008	403	-			-	-	-	-	-
Vizio Big Flat Screen TV w/VCR Comb	10/1/2008	1,574	-			-	-	-	-	-
5 Overbed Table/Vanity	10/8/2008	868	-			-	-	-	-	-
Living Room Furniture	11/17/2008	508	-			-	-	-	-	-
16 Electric Beds w/rails	11/30/2008	24,413	24,413		12	2,034	16,275	2,034	18,309	6,104
Ice Machine Scotsman Prodigy	12/18/2008	2,152	-			-	-	-	-	-
Ultrasound	1/20/2009	1,651	-			-	-	-	-	-
Concentrator	1/28/2009	1,006	-			-	-	-	-	-
Office Furniture	2/11/2009	1,773	-			-	-	-	-	-
5 Overbed Tables	6/4/2009	1,080	-			-	-	-	-	-
Boiler Pace Control Unit	3/17/2009	5,500	5,500		15	367	2,934	367	3,301	2,199
Concentrator	5/5/2009	755	-			-	-	-	-	-
5 HD TVs	7/31/2009	1,733	-			-	-	-	-	-
10 Overbed Tables	7/31/2009	2,129	-			-	-	-	-	-
4 Electric Beds w/rails	9/21/2009	4,835	4,835		12	403	3,224	403	3,627	1,208
<b>2009 Disposals</b>										
6 Overbed Tables	1/28/2000	(488)	(488)			-	(488)	-	(488)	-
1 Scotsman SCE Ice machine	4/14/2000	(2,014)	(2,014)			-	(2,014)	-	(2,014)	-
4 Beds, Manual Crank	3/14/1996	(2,068)	(2,068)			-	(2,068)	-	(2,068)	-
6 New Beds and siderails	10/25/1995	(3,048)	(3,048)			-	(3,048)	-	(3,048)	-
6 New Beds and siderails	11/20/1995	(3,048)	(3,048)			-	(3,048)	-	(3,048)	-
6 New Beds and siderails	1/8/1996	(3,048)	(3,048)			-	(3,048)	-	(3,048)	-
<b>2010 Acquisitions</b>										
Lawn Mower	4/30/2010	3,211	3,211	SL	3	(1,070)	3,211	-	3,211	-
TV's	5/31/2010	721	-			-	-	-	-	-



Lift Chair	6/30/2010	1,222									
10 Electric Beds	7/12/2010	13,018	13,018	SL	12	1,085	7,594	1,085	8,679	4,339	
Bedroom Furniture	9/30/2010	678									
<b>2010 Disposals</b>											
Sears Lawntractor	5/9/2005	(1,346)	(1,346)				(1,346)		(1,346)		
<b>2011 Acquisitions</b>											
2 Recliners	10/18/2010	2,445	2,445	SL	10	245	1,468	245	1,713	733	
10 Electric Beds	10/26/2010	17,289	17,289	SL	12	1,441	8,645	1,441	10,086	7,203	
Wing Chair	11/1/2010	688	688	SL	15	46	275	46	321	367	
Resident furniture	11/18/2010	7,027	7,027	SL	15	488	2,810	468	3,278	3,749	
7 Oak Dining Room Tables	12/2/2010	6,110	6,110	SL	15	407	2,444	407	2,851	3,259	
Lounge Chair	12/3/2010	624	624	SL	15	42	250	42	292	332	
Lift w/ Scale	12/9/2010	1,200	1,200	SL	10	120	720	120	840	360	
2 Med Carts	5/20/2011	4,470	4,470	SL	10	447	2,682	447	3,129	1,341	
3 TVs	5/20/2011	1,470	1,470	SL	5	294	1,764	(294)	1,470	-	
Outside tent	7/11/2011	4,148	4,148	SL	10	415	2,489	415	2,904	1,244	
11 Electric Beds	7/15/2011	15,224	15,224	SL	12	1,269	7,812	1,269	8,881	6,343	
1 TV	7/22/2011	510	510	SL	5	-	510	-	510	-	
2 tv's	8/5/2011	1,338	1,338	SL	5	-	1,338	-	1,338	-	
3 TV's and brackets	9/30/2011	1,608	1,608	SL	5	-	1,608	-	1,608	-	
Insulated Mugs/Bowls	9/30/2011	2,614	2,614	SL	10	261	1,568	261	1,829	785	
Resident room furniture	9/30/2011	11,587	11,587	SL	15	773	4,639	773	5,412	6,185	
<b>2011 Disposals</b>											
Artomich International	6/24/1985	(1,189)	(1,189)				(1,189)		(1,189)		
Artowick Inc Med Cabinet	9/9/1985	(2,555)	(2,555)				(2,555)		(2,555)		
6 New Beds	7/26/1995	(2,800)	(2,800)				(2,800)		(2,800)		
6 New Beds	8/18/1995	(2,800)	(2,800)				(2,800)		(2,800)		
6 New Beds and sideralls	9/15/1995	(3,048)	(3,048)				(3,048)		(3,048)		
6 Beds Manual crank	1/26/1996	(3,048)	(3,048)				(3,048)		(3,048)		
Outside tent	8/15/1996	(1,729)	(1,729)				(1,729)		(1,729)		
Two drug carts	6/20/1999	(5,617)	(5,617)				(5,617)		(5,617)		
2 Sunrise Medical Beds	4/13/2000	(1,300)	(1,300)				(1,300)		(1,300)		
One Electric Bed	1/9/2001	(900)	(900)				(900)		(900)		
Manual bed with Gate	6/12/2008	(1,520)	(1,520)				(1,520)		(1,520)		
<b>2012 Additions</b>											
Snow Blower	11/16/2011	988	988	SL	5	198	972	16	988	-	
Gas Dryer	12/15/2011	823	823	SL	5	165	796	27	823	-	
5 Air Conditioners	2/29/2012	1,165	1,165	SL	5	233	1,087	78	1,165	-	
Resident Room Furniture	10/1/2011	1,669	1,669	SL	15	111	702	111	813	856	
<b>2012 Disposals</b>											
Snow Blower		(530)	(530)				(530)		(530)		
Whirlpool Dryer		(649)	(649)				(649)		(649)		
Air Conditioner - Fredrich		(450)	(450)				(450)		(450)		
Air Conditioner 7500 BTU		(485)	(485)				(485)		(485)		
Air Conditioner Two 7500 BTU		(636)	(636)				(636)		(636)		
Air Conditioner Two 7500 BTU		(636)	(636)				(636)		(636)		
Air Conditioner 600 BTU		(301)	(301)				(301)		(301)		
Air Conditioner Roper		(257)	(257)				(257)		(257)		
<b>2013 Additions</b>											
Patient Wheelchair Scale	3/26/2013	1,185	1,185	SL	10	119	425	119	544	641	
9 Air Conditioners - Lowe's	5/28/2013	1,887	1,887	SL	5	377	1,289	377	1,666	221	
5 Air Conditioners - Sears	5/31/2013	936	936	SL	5	187	639	187	826	110	
Air Conditioning and Washer	6/30/2013	1,422	1,422	SL	5	284	948	284	1,232	190	
<b>2013 Disposals</b>											
File Server Continental 486/24	9/9/1992	(4,899)	(4,899)				(4,899)		(4,899)		
2 Workstations 386/25:2 Printers	9/9/1992	(3,998)	(3,998)				(3,998)		(3,998)		
Pentium Computer, Two Workstations	3/22/1995	(5,400)	(5,400)				(5,400)		(5,400)		
HP Laserjet 6P MOS Printer	6/8/1998	(843)	(843)				(843)		(843)		
Air Conditioning Dining Room	6/23/1998	(443)	(443)				(443)		(443)		
Whirlpool Air Conditioning Dining Room	3/5/1999	(689)	(689)				(689)		(689)		
Laserjet 6PSE: Office	6/1/1999	(668)	(668)				(668)		(668)		
6 Air Conditioners Whirlpool	5/15/2000	(1,909)	(1,909)				(1,909)		(1,909)		
3 Air Conditioning Units	7/29/2004	(636)	(636)				(636)		(636)		
<b>2014 Additions</b>											
Adjustment prior to 2007 assets		2,150	2,150	SL	N/A	-	2,150	-	2,150	-	
Lighting Fixtures	4/9/2007	4,414	4,414	SL	10	441	1,324	441	1,765	2,649	
401b Speed Queen Washer	4/24/2007	6,355	6,355	SL	10	636	1,907	636	2,543	3,812	
Water Booster	6/30/2014	1,431	1,431	SL	5	286	858	286	1,144	287	
Nurse Call Parts	6/30/2014	3,489	3,489	SL	5	698	2,094	698	2,792	697	
Desks	7/31/2014	5,984	5,984	SL	20	299	897	299	1,196	4,787	
TrMark Chairs	7/31/2014	5,759	5,759	SL	15	384	1,152	384	1,536	4,223	
Phone System	6/30/2014	11,125	11,125	SL	10	1,113	3,338	1,113	4,451	6,674	
Tables	9/30/2014	2,723	2,723	SL	10	272	817	272	1,089	1,634	
Vanity Table	9/30/2014	1,481	1,481	SL	10	148	444	148	592	889	
<b>2014 Disposals</b>											
Whirlpool dryer	4/24/2008	(649)									
<b>2015 Additions</b>											
TV's for Rec and Dining Areas	1/31/2015	1,519	1,519	S/L	5	304	608	304	912	607	
5 Overbed Tables	3/31/2015	1,058	1,058	S/L	15	71	142	71	213	846	
Recliner Chairs	4/30/2015	5,432	5,432	S/L	10	543	1,086	543	1,629	3,803	
Refrigerator/Freezer	4/30/2015	859	859	S/L	10	86	172	86	258	601	
SAFE LITE Patient Lifter (6/2/14 Asset)	6/2/2014	3,047	3,047	S/L	10	305	610	305	915	2,132	
Mitsubishi 1.5 ton Ductless A/C for Med Room	6/30/2015	4,840	4,840	S/L	5	968	1,936	968	2,904	1,936	
6 Deluxe Hampers	9/30/2015	1,673	1,673	S/L	10	167	334	167	501	1,172	
Metromax Kitchen Shelves	9/30/2015	1,768	1,768	S/L	20	88	176	88	264	1,501	
<b>2015 Disposals</b>											
2 Flat Screen TVs - [e]	3/31/2008	(811)		S/L							
2 Flat Screen TVs - [e]	4/1/2008	(785)		S/L							
19" LCD TV - [e]	8/1/2010	(403)		S/L							
<b>2016 Additions</b>											
2 Zenith Electric Beds	2/11/2016	2,939	2,939	S/L	12	245	245	245	490	2,449	
10 Overbed Tables	5/16/2016	1,784	1,784	S/L	15	119	119	119	238	1,546	
Patient Wheelchair Scale	7/6/2016	3,016	3,016	S/L	5	603	603	603	1,206	1,810	
<b>2016 Disposals</b>											
Patient Wheelchair Scale	1/5/2005	(1,185)	(1,185)	S/L	10		(1,185)		(1,185)		
<b>2017 Additions</b>											
SAFE LITE Footstep Metal Assy - ARJO	11/30/2016	1,331	1,331	S/L	5			266	266	1,065	
Merry Walker - Corp.	11/30/2016	1,012	1,012	S/L	5			202	202	810	
Merry Walker - Corp.	12/31/2016	1,012	1,012	S/L	5			202	202	810	
Optimum Chair #P-1610011637 - LPA	12/31/2016	2,131	2,131	S/L	5			426	426	1,705	

DYN-Ergo Scoot Chair #S-1610008387 LPA	12/31/2016	1,579	1,579	SL	5	-	-	316	316	1,283
Evolution Chaire #E-1610002232 LPA	12/31/2016	1,877	1,877	SL	5	-	-	375	375	1,502
Thera-Glide Chaire #W-1607010213 LPA	12/31/2016	873	873	SL	5	-	-	195	195	778
Ice Machine Prodigy - Direct Supply	12/31/2016	2,180	2,180	SL	10	-	-	218	218	1,962
Neurogym sit to stand (PT Equip Direct Sup	12/31/2016	5,765	5,765	SL	10	-	-	577	577	5,188
Neurogym mobility bungee (pt Equip) Dir Sup	12/31/2016	6,253	6,253	SL	10	-	-	625	625	5,628
Trainer, Active Passive, Kinevia Duo (Medline)	4/30/2017	7,666	7,666	SL	5	-	-	1,533	1,533	6,133
Stepper, Recumbent (Medline)	4/30/2017	5,158	5,158	SL	5	-	-	1,032	1,032	4,126
E-Stim, Genisys (Medline)	4/30/2017	2,895	2,895	SL	5	-	-	539	539	2,356
Cart, Vectra Genisys - (Medline)	4/30/2017	422	422	SL	5	-	-	84	84	338
Diathermy Shortwave (Medline)	4/30/2017	7,725	7,725	SL	5	-	-	1,545	1,545	6,180
Vitaslim Plus Electrotherapy (Medline)	4/30/2017	3,054	3,054	SL	5	-	-	611	611	2,443

**2017 Disposals**

Ice Machine Scotsman Prodigy	12/31/2016	(2,152)	-	-	-	-	-	-	-	-
<b>Total</b>		<b>416,200</b>	<b>390,119</b>			<b>22,045</b>	<b>221,096</b>	<b>29,092</b>	<b>260,188</b>	<b>139,931</b>

**Computers**

<b>Acquired prior</b>		30,491	30,491	SL	Var	-	30,491	-	30,491	-
<b>2009 Acquisitions</b>										
2 Office Computers	1/1/2009	2,358	-	-	-	-	-	-	-	-
Staples - Garry's Dell	8/31/2009	530	-	-	-	-	-	-	-	-
<b>Adjustment for Prior Period</b>							12,567	-	12,567	(12,567)
<b>2010 Acquisitions</b>										
Computer for Allhea	7/17/2010	529	-	-	-	-	-	-	-	-
<b>2010 Disposals</b>										
200 mhz Pentium Service	3/12/1998	(1,897)	(1,897)	-	-	-	(1,897)	-	(1,897)	-
200 mhz Main Boards MDS Project	3/17/1998	(4,881)	(4,881)	-	-	-	(4,881)	-	(4,881)	-
<b>2011 Acquisitions</b>										
DNS Computer	10/21/2010	1,138	1,138	SL	5	-	1,138	-	1,138	-
Acct Computer	11/17/2010	1,138	1,138	SL	5	-	1,138	-	1,138	-
<b>2011 Disposals</b>										
A D N Office Computer	12/20/2001	(1,006)	(1,006)	-	-	-	(1,006)	-	(1,006)	-
<b>2012 Additions</b>										
Jeanine PC	3/29/2012	1,143	1,143	SL	5	229	1,048	95	1,143	-
<b>2013 Additions</b>										
Server Upgrade	4/30/2013	9,837	9,837	SL	5	1,967	6,886	1,967	8,853	985
Recreation Computer	6/30/2013	1,262	1,262	SL	5	252	841	252	1,093	169
Social Services Laptop	8/31/2013	1,062	1,062	SL	3	354	1,121	(59)	1,062	-
Admissions Laptop	9/30/2013	917	917	SL	3	306	943	(26)	917	-
<b>2013 Disposals</b>										
New Computer: Joe's Office	2/7/2003	(1,070)	(1,070)	-	-	-	(1,070)	-	(1,070)	-
HP LaserJet Printer: Joe's Office	8/5/2002	(1,160)	(1,160)	-	-	-	(1,160)	-	(1,160)	-
1 RON Computer System: Lorene's	1/21/2003	(1,087)	(1,087)	-	-	-	(1,087)	-	(1,087)	-
File Server and Network Upgrades	10/29/2004	(9,371)	(9,371)	-	-	-	(9,371)	-	(9,371)	-
<b>2014 Additions</b>										
2 Computers Dietary	10/5/2011	1,808	1,808	SL	5	362	1,085	362	1,447	361
<b>2014 Disposals</b>										
Unidentified Variance with assets prior to 2009		(1,504)	-	SL	N/A	-	-	-	-	-
<b>2015 Additions</b>										
2 HP Pavilion 15" Refurb Laptops	10/29/2014	645	645	SL	3	215	430	215	645	-
Cisco Wireless / Sonicwall Secure Router	3/31/2015	1,227	1,227	SL	5	245	490	245	735	492
1 HP Pavilion 23-xt Laptop	5/23/2015	645	645	SL	3	215	430	215	645	-
2 HP Pavilion 15" Refurbished Laptops	6/20/2015	540	540	SL	3	180	360	180	540	-
<b>2016 Additions</b>										
1 Dell Optiplex 3020 Computer w/ printer	12/15/2015	910	910	SL	3	303	303	303	606	304
Weight Scale - Wall Mount Kiosk	4/16/2016	890	890	SL	3	297	297	297	594	296
HP- File Server	5/1/2016	5,736	5,736	SL	5	1,147	1,147	1,147	2,294	3,442
Computer - BESA	8/1/2016	1,105	1,105	SL	3	368	368	368	736	369
Computer - Julia	8/1/2016	1,045	1,045	SL	3	348	348	348	696	349
<b>2016 Disposals</b>										
Office Computer Chris	5/5/2001	(1,186)	(1,186)	SL	3	-	(1,186)	-	(1,186)	-
2 Office Computers	1/9/2001	(2,358)	(2,358)	SL	5	-	(2,358)	-	(2,358)	-
Compaq Computer for Allhea-Mary B	7/11/2010	(529)	-	SL	3	-	-	-	-	-
DNS Computer	10/21/2010	(1,138)	(1,138)	SL	5	-	(1,138)	-	(1,138)	-
<b>C/R Adjustment</b>										
							(12,567)	-	(12,567)	12,567
<b>2017 Additions</b>										
Chris Computer - (Asantino)	11/30/2016	1,938	1,938	SL	3	-	-	646	646	1,292
<b>2017 Disposals</b>										
Acct Computer	5/31/2017	(1,138)	(1,138)	SL	5	-	-	-	(1,138)	-

<b>Total</b>	<b>38,569</b>	<b>37,186</b>	<b>6,788</b>	<b>23,710</b>	<b>6,555</b>	<b>29,127</b>	<b>8,058</b>
<b>Total Computer &amp; Moveable</b>	<b>454,769</b>	<b>427,305</b>	<b>28,833</b>	<b>244,807</b>	<b>35,647</b>	<b>279,315</b>	<b>147,989</b>
<b>Grand Total</b>	<b>3,413,013</b>	<b>3,381,811</b>	<b>111,558</b>	<b>2,122,161</b>	<b>109,042</b>	<b>2,230,065</b>	<b>1,151,746</b>
<b>Assets per Trial balance</b>	<b>3,413,014</b>	<b>3,413,014</b>			<b>130,926</b>	<b>1,995,682</b>	<b>1,417,332</b>
<b>Variance</b>	<b>(1)</b>	<b>(31,203) [b]</b>			<b>(21,884)</b>	<b>234,383</b>	<b>(265,586)</b>

Page 31, Line B9 265,586 [c]  
Page 31, Line B10 (2) Rounding Variance from Cost Report Schedule  
Page 36, Line F1 21,884 [d]

[a] Amounts tie to page 23 of the cost report without exception.  
[b] Variance is due to assets below the \$2,500 threshold for depreciation  
[c] F/S vs C/R NBV  
[d] F/S vs C/R Depreciation Expense  
[e] Disposals are not part of cost to be depreciated column and will not be listed on the cost report as a disposal in order to tie to the schedule  
[f] Amounts tie to prior year cost report.

### Amortization Schedule\*

Name of Facility Middlebury Convalescent Home, Inc.			License No. 207047		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Loan Fees				10,663	2,423	S/L		8,240	
2.									
3.									
A-4. Subtotal									8,240
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									8,240

\* 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 Middlebury Convalescent Home, Inc.	License No. 207047	Report for Year Ended 9/30/2017	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		06/01/61		
2. Date Structure Completed		06/01/61		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		06/01/61		
5. Total Licensed Bed Capacity		58		
6. Square Footage		6,240		
7. Acquisition Cost				
a. Land		22,950		
b. Building		223,758		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	04/04/14			
c. Interest Rate for the Cost Year	5.00%			
d. Term of Mortgage (number of years)	10			
e. Amount of Principal Borrowed	500,000			
f. Principal balance outstanding as of 9/30/2017				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
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				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
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.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Middlebury Convalescent Home, Inc.		207047	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. <b>Total Building Interest Expense (A1 - A4 + B5)</b>			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Middlebury Convalescent Home, In		207047		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	200	200	
Bank Loan Interest							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	200	200	
14. Insurance							
a. Insurance on Property (buildings only)				\$	55,897	55,897	
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. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	55,897	55,897	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	5,833,427	5,833,427	

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.				207047	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 224,278	224,278		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 3,406	3,406		
10.	15	1e	Accounting & Legal	\$ 1,681	1,681		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 9,384	9,384		
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 *	\$ 13,321	13,321		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 500	500		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 16,912	16,912		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 269,482	269,482		

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 1,006		
16	m13	Celebration Team Expense	3,053		
16	m13	Directors Fees	12,770		
16	m13	Bank Charges	30		
16	m13	Mortgage Release Fee	53		
<b>Total Other A&amp;G Adjustments</b>			\$ 16,912	\$ -	\$ -



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

Name of Facility			License No.	Report for Year Ended	Page	of	
Middlebury Convalescent Home, Inc.			207047	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 269,482	269,482		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 83,519	83,519		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 7,594	7,594		
30.	20	5h	Laboratory	\$ 8,014	8,014		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 6,340	6,340		
<b>Page 22 - Maintenance and Property</b>							
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	\$ 8,240	8,240		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 383,189	383,189		

\*\*\* 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.

Middlebury Convalescent Home, Inc.  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medicare Related Expenses	\$ 3,287		
20	5j	Personal Health Items	\$ 3,053		
<b>Total Other Ancillary Costs</b>			\$ 6,340	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Loan Amortization	\$ 8,240		
<b>Total Other Property Adjustments</b>			\$ 8,240	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility Middlebury Convalescent Home, Inc.		License No. 207047		Report for Year Ended 9/30/2017		Page 30	of 37
Item				Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1.	a.	Medicaid Residents (CT only)	\$	4,391,147	4,391,147		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(1,592,948)	(1,592,948)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	855,860	855,860		
	b.	Medicare Room and Board Contractual Allowance **	\$	552,482	552,482		
4.	a.	Private-Pay Residents and Other	\$	1,621,870	1,621,870		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(7,485)	(7,485)		
<b>II. Other Resident Revenue</b>							
1.	a.	Prescription Drugs - Medicare	\$	83,399	83,399		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$				
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
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	\$	1,150,025	1,150,025		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$				
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	287,650	287,650		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$				
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	1,133,700	1,133,700		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$				
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (Specify) - Medicare	\$	(2,300,085)	(2,300,085)		
	b.	Other (Specify) - Non-Medicare	\$	3,906	3,906		
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)				\$	6,179,521	6,179,521	
<b>IV. Other Revenue*</b>							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$			
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$			
<b>V. Total Other Revenue</b> (1 thru 8)				\$			
<b>VI. Total All Revenue</b> (III + V)				\$	6,179,521	6,179,521	

\* 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)
		-		
30 II 6a	X-ray Medicare	\$ 751		
30 II 6a	Discounts Medicare	(1,567)		
30 II 6a	Allowance Ancillaries Med B	(860,112)		
30 II 6a	Allowance Ancillaries Med A	(1,441,970)		
30 II 6a	Lab Charges Medicare A	10,224		
30 II 6a	IV Medicare	(7,411)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (2,300,085)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Flu Vaccine	\$ 3,906		
<b>Total Other Resident Revenue</b>		<b>\$ 3,906</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
<b>Total Interest Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
<b>Total Other Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash (on hand and in banks)			\$	966,652
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	434,052
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	124,978
a. Prepaid Insurance	89,439			
b. Prepaid Sewer	19,575			
c. Prepaid RE Taxes	12,900			
d. Prepaid Property Taxes	3,064			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (itemize)			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,525,682</b>
B. Fixed Assets				
1. Land			\$	20,950
2. Land Improvements	*Historical Cost	260,937	\$	40,425
	Accum. Depreciation	220,512		Net
3. Buildings	*Historical Cost	2,451,279	\$	927,818
	Accum. Depreciation	1,523,461		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	242,291	\$	35,514
	Accum. Depreciation	206,777		Net
6. Movable Equipment	*Historical Cost	427,305	\$	147,991
	Accum. Depreciation	279,314		Net
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (itemize)			\$	265,584
F/S vs C/R NBV	265,586			
Rounding Variance	(2)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>1,438,282</b>

\* 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 Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2017	Page 32	of 37
Account				Amount	
Total Brought Forward:				\$ 2,963,964	
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 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
\$					
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$					
3. Organization Expense					
		*Historical Cost	_____		
		Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care ( <i>itemize</i> )					
\$					
_____					
_____					
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address		Amount	Loan Date		
_____		_____	_____		
_____		_____	_____		
7. Other Assets ( <i>itemize</i> )					
\$					
_____					
_____					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
\$					
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
\$ 2,963,964					

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.		207047	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	147,511
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> )				\$	183,361
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
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> )				\$	215,484
Due to Resident Trust Fund		30,803	Accrued Expense Insurar	53,897	
Accrued User Fee		94,621	Accrued Expenses Other	1,857	
Sewer Assessment Payable		21,355	Current Liabilities Temp	(609)	
AFLAC		30	AR Exchange	13,530	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>546,356</b>

\* 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 Middlebury Convalescent Home, Inc.		License No. 207047	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				546,356	
<b>Liabilities (cont'd)</b>					
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> )					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____					
_____					
_____					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 546,356

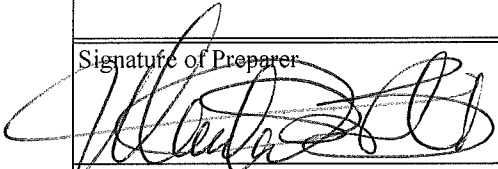
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Middlebury Convalescent Home, Inc.	207047	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	136,500
3. Paid-in Surplus			\$	10,000
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,946,898
6. Gain or Loss for Period			\$	324,210
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	2,417,608
<b>C. Total Reserves and Net Worth</b>			\$	2,417,608
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,963,964

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of			
Middlebury Convalescent Home, Inc.	207047	9/30/2017	36	37			
Account			Amount				
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	2,328,398			
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	6,179,521			
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	5,855,311			
D. Net Income or Deficit			\$	324,210			
E. Balance			\$	2,652,608			
F. Additions							
1. Additional Capital Contributed ( <i>itemize</i> )							
Expenses Per Pg. 27	\$5,833,427						
ADD: C/R vs F/S Depreciation	21,884						
Expenses Per F/S	\$5,855,311						
2. Other ( <i>itemize</i> )							
F-3. Total Additions					\$		
G. Deductions							
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )							\$
Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount					
2. Other Withdrawings ( <i>Specify</i> )			\$				
Purpose	Amount						
Dividends Distributed			235,000				
3. Total Deductions			\$	235,000			
H. <b>Balance at End of Period</b>			\$	2,417,608			
09/30/17							

**I. Preparer's/Reviewer's Certification**

Name of Facility Middlebury Convalescent Home, Inc.	License No. 207047	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)		
<b>Preparer/Reviewer Certification</b>				
<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 PRINCIPAL	Date Signed 12/12/17		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

**Subject to the attached accountants' consulting report**



## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Middlebury Convalescent Home, Inc. for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Middlebury Convalescent Home, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Middlebury Convalescent Home, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

### *MARCUM LLP*

New Haven, CT  
December 11, 2017



# Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name Middlebury Convalescent Home, Inc.

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No  
  1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?  
Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.  
Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.  
Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.  
Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation:

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Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

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Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation:

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Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation:

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Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation:

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Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation:

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Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No



17. Have all contractual allowances been properly reported on Page 30?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **Middlebury Convalescent Home**  
 Engagement: **Medicaid - Middlebury Convalescent Home 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2017					9/30/2017
101-10	Cash Checking BankNorth	935,279.00					935,279.00
101-20	Cash Savings BankNorth	0.00					0.00
101-21	Cash Bancnorth Investment	0.00					0.00
101-25	Cash Recreation Checking	470.00					470.00
101-30	Cash on Hand	100.00					100.00
101-35	Resident Funds Account	30,803.00					30,803.00
101-40	Merrill Lynch Cash Account	0.00					0.00
102-10	A/R Private	49,022.00					49,022.00
102-15	A/R Hospice Private	0.00					0.00
102-17	A/R Hospice MCD	37,994.00					37,994.00
102-20	A/R Medicaid	269,223.00					269,223.00
102-25	A/R Applied Income	(26,612.00)					(26,612.00)
102-30	A/R Medicare A	98,824.00					98,824.00
102-35	A/R Medicare B	31,101.00					31,101.00
102-40	A/R Other	10,500.00					10,500.00
102-45	Provision for Doubtful Account	(36,000.00)					(36,000.00)
103-10	Inventories Oxygen Supplies	0.00					0.00
104-10	Prepaid Insurance	89,439.00					89,439.00
104-15	Prepaid Expense	35,539.00					35,539.00
104-40	DEFERRED CHARGES	0.00					0.00
106-10	Land	20,950.00					20,950.00
106-20	Land Improvements	261,622.00					261,622.00
106-30	Building	744,434.00					744,434.00
106-40	Building Improvements	1,708,359.00					1,708,359.00
106-45	Construction in Progress	0.00					0.00
106-50	Equipment Non Moveable	243,832.00					243,832.00
106-60	Equipment Moveable	416,198.00					416,198.00
106-90	Computer Equipment	38,569.00					38,569.00
107-10	Accum Depr Land Improvements	(228,411.00)					(228,411.00)
107-20	Accum Depr Building	(266,659.00)					(266,659.00)
107-30	Accum Deprec Bldg Improvements	(1,004,701.00)					(1,004,701.00)
107-40	Accum Depr Non Moveable	(201,448.00)					(201,448.00)
107-50	Accum Depr Equipment	(265,744.00)					(265,744.00)
107-90	Accum Depr Computer	(28,719.00)					(28,719.00)
108-10	Loan Fees	0.00					0.00
109-10	Accum Amort Loan Fees	0.00					0.00
179	Section 179	0.00					0.00
201-10	Accounts Payable	(149,884.00)					(149,884.00)
201-20	Due to Resident Trust Fund	(30,803.00)					(30,803.00)
201-30	Accrued User Fee	(94,621.00)					(94,621.00)
202-20	Nettco Note Payable	0.00					0.00
202-50	Line of credit Banknorth	0.00					0.00
212-30	Sewer Assessment Payable	(18,982.00)					(18,982.00)
213-10	Accrued Payroll	(60,765.00)					(60,765.00)
213-20	Accrued Vacation	(122,596.00)					(122,596.00)
214-20	FUTA Federal Payroll Tax	0.00					0.00
214-30	State Unemployment tax DC-2	0.00					0.00
214-40	Group Life Insurance Withheld	0.00					0.00
214-45	Pension 401K	0.00					0.00
214-50	AFLAC	(30.00)					(30.00)
215-10	Property Tax Payable	0.00					0.00
217-00	Garnishment payable	0.00					0.00
217-20	Garnishments Payable	0.00					0.00
218-10	Accrued Expense Insurance	(53,897.00)					(53,897.00)
218-15	Accrued Expenses Other	(1,857.00)					(1,857.00)
218-20	Employee Savings WH	0.00					0.00
218-25	Current Liabilities Temporary	609.00					609.00
218-30	Reserve Retroactive Settlements	0.00					0.00
218-40	AR Exchange	(13,530.00)					(13,530.00)
231-20	LT Note	0.00					0.00
231-25	LT Note Banknorth	0.00					0.00
231-40	Long term Lease	0.00					0.00
301-10	Common Stock Outstanding	(136,500.00)					(136,500.00)
301-20	Additional Paid in Capital	(10,000.00)					(10,000.00)
302-10	Retained Earnings	(2,181,898.00)					(2,181,898.00)
302-20	Dividends Distributed	235,000.00					235,000.00
302-30	Treasury Stock	0.00					0.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2017					9/30/2017
303-10	Net Profit [Loss]	0.00					0.00
501-10	Room & Board Private	(1,605,860.00)					(1,605,860.00)
501-15	Room & Board Hospice Private	0.00					0.00
501-17	Room & Board Hospice MCD	(103,650.00)					(103,650.00)
501-20	Room & Board Medicaid	(4,287,497.00)					(4,287,497.00)
501-30	Room & Board Medicare	(855,860.00)					(855,860.00)
501-40	Room & Board Managed Care	(13,435.00)					(13,435.00)
501-50	Room & Board Insurance	(2,100.00)					(2,100.00)
502-30	Drugs Medicare	(83,399.00)					(83,399.00)
502-40	Flu Vaccine	(3,906.00)					(3,906.00)
502-60	X-ray Medicare	(751.00)					(751.00)
503-10	Physical Therapy Private	0.00					0.00
503-30	PT Medicare A	(628,700.00)					(628,700.00)
503-35	PT Medicare B	(521,325.00)					(521,325.00)
504-10	Med. Supply Private	0.00					0.00
504-15	Med. Supply Hospice	0.00					0.00
504-20	Med. Supply Welfare	0.00					0.00
504-30	Med. Supply Medicare	0.00					0.00
504-40	Med Supply Medicare UB92	0.00					0.00
504-45	Medicare Transportation	0.00					0.00
505-10	Occup. Therapy Private	0.00					0.00
505-20	Occup. Therapy Welfare	0.00					0.00
505-30	OT Medicare A	(603,300.00)					(603,300.00)
505-35	OT Medicare B	(530,400.00)					(530,400.00)
506-10	Speech Therapy Private	0.00					0.00
506-20	Speech Therapy Welfare	0.00					0.00
506-30	ST Medicare A	(110,850.00)					(110,850.00)
506-35	ST Medicare B	(176,800.00)					(176,800.00)
507-10	Contract Allowance Private	8,935.00					8,935.00
507-15	Contract Allowance Hospice	0.00					0.00
507-17	Contract Allowance Hospice	57,178.00					57,178.00
507-20	Contract Allowance Medicaid	1,535,770.00					1,535,770.00
507-20A	Allowance Welfare	0.00					0.00
507-30	Contract Allowance Medicare	(552,482.00)					(552,482.00)
507-32	Discounts Medicare	1,567.00					1,567.00
507-33	Contract Allowance Managed Car	(700.00)					(700.00)
507-34	Contract Allowance Insurance	(750.00)					(750.00)
507-35	Allowance Ancillaries Med B	860,112.00					860,112.00
507-40	Allowance Ancillaries Med A	1,441,970.00					1,441,970.00
507-45	Allow Ancillaries Welfare	0.00					0.00
508-30	Lab Charges Medicare A	(10,224.00)					(10,224.00)
509-30	Liquid Oxygen Medicare A	0.00					0.00
510-10	Retro Private	0.00					0.00
510-15	Retro Hospice	0.00					0.00
510-20	Retro Medicaid	0.00					0.00
510-30	Retro Medicare	0.00					0.00
521-10	Interest Income Savings	0.00					0.00
521-15	Dividend Income	0.00					0.00
521-40	Purchase Discounts Taken	0.00					0.00
521-50	Retroactive Reimbursement	0.00					0.00
521-50.	Retractive Reimbursements	0.00					0.00
521-55	Donations	500.00					500.00
521-60	Miscellaneous Income	(475.00)					(475.00)
521-80	Bad Debt Recovery	99.00					99.00
601-10	Director of Nursing Salary	90,366.00					90,366.00
601-11	Resident Care Planner	83,857.00					83,857.00
601-12	Staff Development	48,542.00					48,542.00
601-13	Other RN Admin Staff	111,138.00					111,138.00
601-20	RN Payroll	326,004.00					326,004.00
601-21	Contract RN	47,600.00					47,600.00
601-25	RN Payroll Vac/Sick	21,529.00					21,529.00
601-30	LPN Payroll	411,083.00					411,083.00
601-31	Contract LPN	5,370.00					5,370.00
601-35	LPN Payroll Vac/Sick	29,218.00					29,218.00
601-40	CNA Payroll	845,103.00					845,103.00
601-41	Contract CNA	28,688.00					28,688.00
601-42	CNA Coordinator	49,447.00					49,447.00
601-43	CNA Payroll Vac/Sick	51,545.00					51,545.00
601-45	Medicare Related Expenses	3,287.00					3,287.00
601-50	Routine Medical Supplies	101,577.00					101,577.00
601-51	Incontinent Supplies	42,317.00					42,317.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2017					9/30/2017
601-52	Medium Attends Brief	0.00					0.00
601-53	Inconeniency Pads	0.00					0.00
601-60	Medical Records RN wage	0.00					0.00
601-70	Social Service Payroll	111,726.00					111,726.00
601-75	MDS New Software	0.00					0.00
601-80	Catherers Sets	0.00					0.00
601-81	Personal Health Items	3,053.00					3,053.00
601-83	Irrigation Sets	0.00					0.00
601-84	Latex Gloves	14,299.00					14,299.00
601-85	B Medical Supplies	0.00					0.00
601.40	Nursing Aids Payroll	0.00					0.00
610-00	Medical Director Fees	64,350.00					64,350.00
610-20	Medical Board Meeting Fees	0.00					0.00
610-30	Infection Control Consultant	0.00					0.00
610-40	Medical Librarian Consultant	2,322.00					2,322.00
610-50	Dental Consultant	0.00				600.00	600.00
					RJE - 1	600.00	
610-60	Consult Dietitian	16,213.00					16,213.00
610-70	Social Services Consultant	0.00					0.00
610-75	Pharmacy Consultant	7,500.00					7,500.00
610-80	Other Consultants	600.00				(600.00)	0.00
					RJE - 1	(600.00)	
620-10	Recreation Payroll	129,274.00					129,274.00
620-15	Recreation Payroll Shareholder	0.00					0.00
620-20	Recreation Supplies	27,775.00					27,775.00
620-30	Physical Therapy Payroll	0.00					0.00
620-31	Physical Therapy Contract	223,670.00					223,670.00
620-32	Physical Therapy Supplies	0.00					0.00
620-35	Occupational Therapy Contract	224,278.00					224,278.00
620-36	Occup. Therapy Wages	0.00					0.00
620-40	Speech Therapy Contract	101,560.00					101,560.00
620-45	Leased Therapy Equipment	6,971.00					6,971.00
620-50	Drug Medications Medicare	83,519.00					83,519.00
620-51	House Drugs	12,069.00					12,069.00
620-52	Drugs Private	0.00					0.00
620-53	Drugs Hospice	0.00					0.00
620-54	IV Medicare	7,411.00					7,411.00
620-55	Drugs Welfare	0.00					0.00
620-60	Oxygen Concentrator Private	0.00					0.00
620-61	Oxygen Concentrator T19	0.00					0.00
620-62	Oxygen Concentrator Hospice	0.00					0.00
620-63	Oxygen Concentrator Medicare	0.00					0.00
620-70	Liquid Oxygen Private	0.00					0.00
620-71	Liquid Oxygen T19	0.00					0.00
620-72	Liquid Oxygen Hospice	0.00					0.00
620-73	Liquid Oxygen Medicare	0.00					0.00
620-91	Nebulizer Private	0.00					0.00
620-92	Nebulizer Welfare	0.00					0.00
620-93	Nebulizer	0.00					0.00
621-10	Lab Service PPS Cost	8,014.00					8,014.00
621-20	XRy Services PPS Costs	7,594.00					7,594.00
621-30	Transportation PPS costs	0.00					0.00
630-10	Dietary Payroll	0.00					0.00
630-11	Dietary Payroll Cooks	78,020.00					78,020.00
630-12	Dietary Payroll Aides	100,831.00					100,831.00
630-13	Dietary Cook PTO	9,177.00					9,177.00
630-14	Dietary Aides PTO	3,534.00					3,534.00
630-15	Dietary Supervisor	63,660.00					63,660.00
630-20	Food Purchases	108,390.00					108,390.00
630-30	Dietary Supplies	11,982.00					11,982.00
630-31	Gloves Powder Free	51.00					51.00
630-40	Dietary Services	1,704.00					1,704.00
630-50	Dietary Equipment Repairs	0.00					0.00
640-10	Housekeeping Payroll	220,664.00					220,664.00
640-15	Environmental Supervisor	42,756.00					42,756.00
640-20	Housekeeping Supplies	41,630.00				703.00	42,333.00
					RJE - 3	703.00	
640-21	Gloves Vinyl	0.00					0.00
640-30	Housekeeping Purch Services	36,179.00				(703.00)	35,476.00
					RJE - 3	(703.00)	
640-50	Purchased Linen Service	0.00					0.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2017					9/30/2017
640-60	Linen Supplies	1,477.00					1,477.00
640-61	Disposal Linen Supply	0.00					0.00
650-10	Maintenance Payroll	104,318.00					104,318.00
650-20	Maintenance Supplies	9,639.00					9,639.00
650-30	Repairs to Building	0.00					0.00
650-40	Repairs to Equipment	0.00					0.00
650-50	Grounds Maintenance	15,184.00					15,184.00
650-55	Other Property Costs	0.00					0.00
650-60	Gas Heat	26,582.00					26,582.00
650-70	Electricity	46,860.00					46,860.00
650-80	Water Service	19,208.00					19,208.00
650-85	Sewer Service	26,100.00					26,100.00
650-90	Maintenance Purchased Services	30,474.00					30,474.00
650-95	Capital Maintenance Costs	0.00					0.00
660-10	FICA Expense	235,548.00					235,548.00
660-20	Federal Unemployment Expense	4,606.00					4,606.00
660-30	State Unemployment Expense	40,463.00					40,463.00
660-40	Workers Comp Insurance	120,909.00					120,909.00
660-50	Medical Insurance	58,295.00					58,295.00
660-60	Dental Insurance	1,654.00					1,654.00
660-65	Life insurance	0.00					0.00
660-70	Employee Goodwill	12,576.00					12,576.00
670-10	Other Interest	0.00					0.00
670-12	Interest Leases	0.00					0.00
670-15	Interest Banknorth LOC	0.00					0.00
670-17	Interest Bank Loan	200.00					200.00
670-20	Depreciation Land Improvements	6,911.00					6,911.00
670-30	Depreciation Building	13,131.00					13,131.00
670-40	Depreciation Improvements	67,593.00					67,593.00
670-50	Depreciation Equipment	7,392.00					7,392.00
670-55	Depreciation Computers	6,117.00					6,117.00
670-60	Depreciation Moveable Equip	29,782.00					29,782.00
670-65	Amort Capital Equipment	0.00					0.00
670-70	Property Taxes	68,135.00					68,135.00
670-75	Sales tax	0.00					0.00
670-80	Casualty Insurance Costs	0.00					0.00
670-90	Amortized Loan Fees	8,240.00					8,240.00
680-10	Administration Salaries	0.00					0.00
680-15	Administrator Salary	87,711.00					87,711.00
680-20	Office Wages	144,750.00					144,750.00
680-21	Part Time Office Wages	0.00					0.00
680-22	Professional Consulting Fees	4,743.00					4,743.00
680-30	Business Office Supplies	24,736.00					24,736.00
680-35	Office Equipment Rental	3,918.00					3,918.00
680-40	Telephone Service	11,041.00					11,041.00
680-44	Promotional Advertising	13,321.00					13,321.00
680-45	Directory Advertising	0.00					0.00
680-50	Dues and Membership Fees	6,217.00					5,158.00
					RJE - 2	(1,059.00)	
680-55	Subscriptions	0.00				(1,059.00)	0.00
680-60	Employee Staff Advertising	10,826.00					10,826.00
680-70	Employee Travel Reimbursement	961.00					961.00
680-75	Officer Travel Costs	0.00					0.00
680-80	Education Seminar Fees	2,897.00					2,897.00
680-90	Data Processing Costs	36,766.00					36,766.00
681-10	Contributions to Charities	0.00					0.00
681-12	Fundraising Expense	0.00					0.00
681-15	Customer Goodwill Gratuities	0.00					0.00
681-20	Celebration Team Expense	3,053.00					3,053.00
681-25	Doubtful Accounts	3,307.00					3,307.00
681-30	Accounting fees	32,879.00					32,879.00
681-40	Legal Fees	8,507.00					8,507.00
681-50	Loss on Disposal of Asset	0.00					0.00
681-60	User Fee Expense	368,252.00					368,252.00
681-70	Bank Charges	30.00					30.00
681-75	Finance Charges	0.00					0.00
681-80	Other Insurance Premiums	55,897.00					55,897.00
681-90	Other Admin. Expenses	0.00					0.00
681-95	Directors Fees	12,770.00					12,770.00
682-95	Patient Fund Exchange	0.00					0.00
683-20	Licenses and Fees	450.00					450.00

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL
		9/30/2017					9/30/2017
690-90	Entity Tax	250.00					250.00
Marcum 101	Health Pro Reclass	0.00					0.00
Marcum 102	Chamber of Commerce Dues	0.00				1,006.00	1,006.00
					RJE - 2	1,006.00	
Marcum 103	Nurse Consultant	0.00					0.00
Marcum 104	Fees	0.00				53.00	53.00
					RJE - 2	53.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(324,210.00)</b>		<b>0.00</b>		<b>0.00</b>	<b>(324,210.00)</b>

Client: **Middlebury Convalescent Home**  
 Engagement: **Medicaid - Middlebury Convalescent Home 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE 9/30/2017	JE Ref #	RJE 9/30/2017	FINAL 9/30/2017
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>						
<b>Subgroup : [2]</b>	<b>Administrators</b>						
680-15	Administrator Salary	87,711.00		0.00		0.00	87,711.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>87,711.00</b>		<b>0.00</b>		<b>0.00</b>	<b>87,711.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>						
680-20	Office Wages	144,750.00		0.00		0.00	144,750.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>144,750.00</b>		<b>0.00</b>		<b>0.00</b>	<b>144,750.00</b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>						
630-15	Dietary Supervisor	63,660.00		0.00		0.00	63,660.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b>63,660.00</b>		<b>0.00</b>		<b>0.00</b>	<b>63,660.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>						
630-11	Dietary Payroll Cooks	78,020.00		0.00		0.00	78,020.00
630-12	Dietary Payroll Aides	100,831.00		0.00		0.00	100,831.00
630-13	Dietary Cook PTO	9,177.00		0.00		0.00	9,177.00
630-14	Dietary Aides PTO	3,534.00		0.00		0.00	3,534.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>191,562.00</b>		<b>0.00</b>		<b>0.00</b>	<b>191,562.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>						
640-10	Housekeeping Payroll	220,664.00		0.00		0.00	220,664.00
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>220,664.00</b>		<b>0.00</b>		<b>0.00</b>	<b>220,664.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>						
640-15	Environmental Supervisor	42,756.00		0.00		0.00	42,756.00
650-10	Maintenance Payroll	104,318.00		0.00		0.00	104,318.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>147,074.00</b>		<b>0.00</b>		<b>0.00</b>	<b>147,074.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>						
601-10	Director of Nursing Salary	90,366.00		0.00		0.00	90,366.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>90,366.00</b>		<b>0.00</b>		<b>0.00</b>	<b>90,366.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>						
601-20	RN Payroll	326,004.00		0.00		0.00	326,004.00
601-25	RN Payroll Vac/Sick	21,529.00		0.00		0.00	21,529.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>347,533.00</b>		<b>0.00</b>		<b>0.00</b>	<b>347,533.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>						
601-11	Resident Care Planner	83,857.00		0.00		0.00	83,857.00
601-12	Staff Development	48,542.00		0.00		0.00	48,542.00
601-13	Other RN Admin Staff	111,138.00		0.00		0.00	111,138.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>243,537.00</b>		<b>0.00</b>		<b>0.00</b>	<b>243,537.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>						
601-30	LPN Payroll	411,083.00		0.00		0.00	411,083.00
601-35	LPN Payroll Vac/Sick	29,218.00		0.00		0.00	29,218.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>440,301.00</b>		<b>0.00</b>		<b>0.00</b>	<b>440,301.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>						
601-40	CNA Payroll	845,103.00		0.00		0.00	845,103.00
601-42	CNA Coordinator	49,447.00		0.00		0.00	49,447.00
601-43	CNA Payroll Vac/Sick	51,545.00		0.00		0.00	51,545.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>946,095.00</b>		<b>0.00</b>		<b>0.00</b>	<b>946,095.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>						
620-10	Recreation Payroll	129,274.00		0.00		0.00	129,274.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>129,274.00</b>		<b>0.00</b>		<b>0.00</b>	<b>129,274.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>						
601-70	Social Service Payroll	111,726.00		0.00		0.00	111,726.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>111,726.00</b>		<b>0.00</b>		<b>0.00</b>	<b>111,726.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>3,164,253.00</b>		<b>0.00</b>		<b>0.00</b>	<b>3,164,253.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>						
<b>Subgroup : [1]</b>	<b>Dietitian</b>						
610-60	Consult Dietitian	16,213.00		0.00		0.00	16,213.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>16,213.00</b>		<b>0.00</b>		<b>0.00</b>	<b>16,213.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>						
610-50	Dental Consultant	0.00		0.00		600.00	600.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>		<b>0.00</b>	RJE - 1	<b>600.00</b>	<b>600.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>						

610-75	Pharmacy Consultant	7,500.00	0.00	0.00	7,500.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>7,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,500.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
620-31	Physical Therapy Contract	223,670.00	0.00	0.00	223,670.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>223,670.00</b>	<b>0.00</b>	<b>0.00</b>	<b>223,670.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
610-00	Medical Director Fees	64,350.00	0.00	0.00	64,350.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>64,350.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,350.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
620-40	Speech Therapy Contract	101,560.00	0.00	0.00	101,560.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>101,560.00</b>	<b>0.00</b>	<b>0.00</b>	<b>101,560.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
620-35	Occupational Therapy Contract	224,278.00	0.00	0.00	224,278.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>224,278.00</b>	<b>0.00</b>	<b>0.00</b>	<b>224,278.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
601-21	Contract RN	47,600.00	0.00	0.00	47,600.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>47,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,600.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
601-31	Contract LPN	5,370.00	0.00	0.00	5,370.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>5,370.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,370.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
601-41	Contract CNA	28,688.00	0.00	0.00	28,688.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>28,688.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,688.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				
610-40	Medical Librarian Consultant	2,322.00	0.00	0.00	2,322.00
610-80	Other Consultants	600.00	0.00	(600.00)	0.00
<b>Subtotal [12]</b>	<b>Other</b>	<b>2,922.00</b>	<b>0.00</b>	<b>(600.00)</b>	<b>2,322.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>722,151.00</b>	<b>0.00</b>	<b>0.00</b>	<b>722,151.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
660-40	Workers Comp Insurance	120,909.00	0.00	0.00	120,909.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>120,909.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120,909.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
660-20	Federal Unemployment Expense	4,606.00	0.00	0.00	4,606.00
660-30	State Unemployment Expense	40,463.00	0.00	0.00	40,463.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>45,069.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,069.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
660-10	FICA Expense	235,548.00	0.00	0.00	235,548.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>235,548.00</b>	<b>0.00</b>	<b>0.00</b>	<b>235,548.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
660-50	Medical Insurance	58,295.00	0.00	0.00	58,295.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>58,295.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,295.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
660-60	Dental Insurance	1,654.00	0.00	0.00	1,654.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>1,654.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,654.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
521-80	Bad Debt Recovery	99.00	0.00	0.00	99.00
681-25	Doubtful Accounts	3,307.00	0.00	0.00	3,307.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>3,406.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,406.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
681-30	Accounting fees	32,879.00	0.00	0.00	32,879.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>32,879.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,879.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
681-40	Legal Fees	8,507.00	0.00	0.00	8,507.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>8,507.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,507.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
680-30	Business Office Supplies	24,736.00	0.00	0.00	24,736.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>24,736.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,736.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
680-40	Telephone Service	11,041.00	0.00	0.00	11,041.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>11,041.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,041.00</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>				
690-90	Entity Tax	250.00	0.00	0.00	250.00

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Subtotal [1J]	Corporation Business Taxes	250.00	0.00	0.00	250.00
Subgroup : [1K3]	Resident Day User Fee				
681-60	User Fee Expense	368,252.00	0.00	0.00	368,252.00
Subtotal [1K3]	Resident Day User Fee	368,252.00	0.00	0.00	368,252.00
Total [15]	Expenditures Other than Salaries	910,546.00	0.00	0.00	910,546.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff and Residents				
660-70	Employee Goodwill	12,576.00	0.00	0.00	12,576.00
Subtotal [3]	Gifts to Staff and Residents	12,576.00	0.00	0.00	12,576.00
Subgroup : [4]	Employee Travel				
680-70	Employee Travel Reimbursement	961.00	0.00	0.00	961.00
Subtotal [4]	Employee Travel	961.00	0.00	0.00	961.00
Subgroup : [5]	Education Expense				
680-80	Education Seminar Fees	2,897.00	0.00	0.00	2,897.00
Subtotal [5]	Education Expense	2,897.00	0.00	0.00	2,897.00
Subgroup : [M1]	Advertising Help Wanted				
680-60	Employee Staff Advertising	10,826.00	0.00	0.00	10,826.00
Subtotal [M1]	Advertising Help Wanted	10,826.00	0.00	0.00	10,826.00
Subgroup : [M3]	Advertising Other				
680-44	Promotional Advertising	13,321.00	0.00	0.00	13,321.00
Subtotal [M3]	Advertising Other	13,321.00	0.00	0.00	13,321.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
680-50	Dues and Membership Fees	6,217.00	0.00	(1,059.00)	5,158.00
Subtotal [M8]	Dues and Membership Fees to Profess	6,217.00	0.00	(1,059.00)	5,158.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 102	Chamber of Commerce Dues	0.00	0.00	1,006.00	1,006.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	0.00	1,006.00	1,006.00
Subgroup : [M10]	Contributions				
521-55	Donations	500.00	0.00	0.00	500.00
Subtotal [M10]	Contributions	500.00	0.00	0.00	500.00
Subgroup : [M11]	Services Provided by Contract				
680-90	Data Processing Costs	36,766.00	0.00	0.00	36,766.00
Subtotal [M11]	Services Provided by Contract	36,766.00	0.00	0.00	36,766.00
Subgroup : [M13]	Other				
680-22	Professional Consulting Fees	4,743.00	0.00	0.00	4,743.00
681-20	Celebration Team Expense	3,053.00	0.00	0.00	3,053.00
681-70	Bank Charges	30.00	0.00	0.00	30.00
681-95	Directors Fees	12,770.00	0.00	0.00	12,770.00
683-20	Licenses and Fees	450.00	0.00	0.00	450.00
Marcum 104	Fees	0.00	0.00	53.00	53.00
Subtotal [M13]	Other	21,046.00	0.00	53.00	21,099.00
Total [16]	Expenditures Other than Salaries (cont)	105,110.00	0.00	0.00	105,110.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
630-20	Food Purchases	108,390.00	0.00	0.00	108,390.00
Subtotal [2A1]	Raw Food	108,390.00	0.00	0.00	108,390.00
Subgroup : [2A2]	Non-Food Supplies				
630-30	Dietary Supplies	11,982.00	0.00	0.00	11,982.00
Subtotal [2A2]	Non-Food Supplies	11,982.00	0.00	0.00	11,982.00
Subgroup : [2B]	Purchased Services				
630-40	Dietary Services	1,704.00	0.00	0.00	1,704.00
Subtotal [2B]	Purchased Services	1,704.00	0.00	0.00	1,704.00
Total [18]	Dietary Basis for Allocation of Costs	122,076.00	0.00	0.00	122,076.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
640-60	Linen Supplies	1,477.00	0.00	0.00	1,477.00
Subtotal [3A1]	Bed Linens, etc...washed, ironed..	1,477.00	0.00	0.00	1,477.00
Subgroup : [3B]	Purchased Services				
640-30	Housekeeping Purch Services	36,179.00	0.00	(703.00)	35,476.00
Subtotal [3B]	Purchased Services	36,179.00	0.00	(703.00)	35,476.00

<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>37,656.00</b>	<b>0.00</b>	<b>(703.00)</b>	<b>36,953.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>				
640-20	Housekeeping Supplies	41,630.00	0.00	703.00	42,333.00
				RJE - 3 703.00	
<b>Subtotal [4A1]</b>	<b>In-House Care Supplies</b>	<b>41,630.00</b>	<b>0.00</b>	<b>703.00</b>	<b>42,333.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>				
620-50	Drug Medications Medicare	83,519.00	0.00	0.00	83,519.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>83,519.00</b>	<b>0.00</b>	<b>0.00</b>	<b>83,519.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
601-50	Routine Medical Supplies	101,577.00	0.00	0.00	101,577.00
601-51	Incontinent Supplies	42,317.00	0.00	0.00	42,317.00
601-84	Latex Gloves	14,299.00	0.00	0.00	14,299.00
620-51	House Drugs	12,069.00	0.00	0.00	12,069.00
630-31	Gloves Powder Free	51.00	0.00	0.00	51.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>170,313.00</b>	<b>0.00</b>	<b>0.00</b>	<b>170,313.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
621-20	XRay Services PPS Costs	7,594.00	0.00	0.00	7,594.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>7,594.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,594.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
621-10	Lab Service PPS Cost	8,014.00	0.00	0.00	8,014.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>8,014.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,014.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
620-20	Recreation Supplies	27,775.00	0.00	0.00	27,775.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>27,775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,775.00</b>
<b>Subgroup : [5J]</b>	<b>Other</b>				
601-45	Medicare Related Expenses	3,287.00	0.00	0.00	3,287.00
601-81	Personal Health Items	3,053.00	0.00	0.00	3,053.00
<b>Subtotal [5J]</b>	<b>Other</b>	<b>6,340.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,340.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis</b>	<b>345,185.00</b>	<b>0.00</b>	<b>703.00</b>	<b>345,888.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>				
650-20	Maintenance Supplies	9,639.00	0.00	0.00	9,639.00
650-50	Grounds Maintenance	15,184.00	0.00	0.00	15,184.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>24,823.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,823.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>				
650-60	Gas Heat	26,582.00	0.00	0.00	26,582.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>26,582.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,582.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
650-70	Electricity	46,860.00	0.00	0.00	46,860.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>46,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,860.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
650-80	Water Service	19,208.00	0.00	0.00	19,208.00
650-85	Sewer Service	26,100.00	0.00	0.00	26,100.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>45,308.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,308.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
620-45	Leased Therapy Equipment	6,971.00	0.00	0.00	6,971.00
680-35	Office Equipment Rental	3,918.00	0.00	0.00	3,918.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>10,889.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,889.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
650-90	Maintenance Purchased Services	30,474.00	0.00	0.00	30,474.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>30,474.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,474.00</b>
<b>Subgroup : [7A]</b>	<b>Land Improvements</b>				
670-20	Depreciation Land Improvements	6,911.00	0.00	0.00	6,911.00
<b>Subtotal [7A]</b>	<b>Land Improvements</b>	<b>6,911.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,911.00</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>				
670-30	Depreciation Building	13,131.00	0.00	0.00	13,131.00
670-40	Depreciation Improvements	67,593.00	0.00	0.00	67,593.00
<b>Subtotal [7B]</b>	<b>Building &amp; Building Improvements</b>	<b>80,724.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,724.00</b>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>				
670-50	Depreciation Equipment	7,392.00	0.00	0.00	7,392.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<b>7,392.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,392.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
670-55	Depreciation Computers	6,117.00	0.00	0.00	6,117.00
670-60	Depreciation Moveable Equip	29,782.00	0.00	0.00	29,782.00

Subtotal [7D]	Movable Equipment	35,899.00	0.00	0.00	35,899.00
Subgroup : [8A]	Organization Expense				
670-90	Amortized Loan Fees	8,240.00	0.00	0.00	8,240.00
Subtotal [8A]	Organization Expense	8,240.00	0.00	0.00	8,240.00
Subgroup : [10A]	Real estate taxes paid by owner				
670-70	Property Taxes	68,135.00	0.00	0.00	68,135.00
Subtotal [10A]	Real estate taxes paid by owner	68,135.00	0.00	0.00	68,135.00
Total [22]	Maintenance and Property	392,237.00	0.00	0.00	392,237.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
670-17	Interest Bank Loan	200.00	0.00	0.00	200.00
Subtotal [12D]	Other Interest Expense	200.00	0.00	0.00	200.00
Subgroup : [14A]	Insurance on Property				
681-80	Other Insurance Premiums	55,897.00	0.00	0.00	55,897.00
Subtotal [14A]	Insurance on Property	55,897.00	0.00	0.00	55,897.00
Total [27]	Interest and Insurance	56,097.00	0.00	0.00	56,097.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
501-17	Room & Board Hospice MCD	(103,650.00)	0.00	0.00	(103,650.00)
501-20	Room & Board Medicaid	(4,287,497.00)	0.00	0.00	(4,287,497.00)
Subtotal [1A]	Medicaid Residents (CT only)	(4,391,147.00)	0.00	0.00	(4,391,147.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
507-17	Contract Allowance Hospice	57,178.00	0.00	0.00	57,178.00
507-20	Contract Allowance Medicaid	1,535,770.00	0.00	0.00	1,535,770.00
Subtotal [1B]	Medicaid room and board contractual :	1,592,948.00	0.00	0.00	1,592,948.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
501-30	Room & Board Medicare	(855,860.00)	0.00	0.00	(855,860.00)
Subtotal [3A]	Medicare Residents (All inclusive)	(855,860.00)	0.00	0.00	(855,860.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
507-30	Contract Allowance Medicare	(552,482.00)	0.00	0.00	(552,482.00)
Subtotal [3B]	Medicare room and board contractual :	(552,482.00)	0.00	0.00	(552,482.00)
Subgroup : [4A]	Private-pay residents and other				
501-10	Room & Board Private	(1,605,860.00)	0.00	0.00	(1,605,860.00)
501-40	Room & Board Managed Care	(13,435.00)	0.00	0.00	(13,435.00)
501-50	Room & Board Insurance	(2,100.00)	0.00	0.00	(2,100.00)
521-60	Miscellaneous Income	(475.00)	0.00	0.00	(475.00)
Subtotal [4A]	Private-pay residents and other	(1,621,870.00)	0.00	0.00	(1,621,870.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
507-10	Contract Allowance Private	8,935.00	0.00	0.00	8,935.00
507-33	Contract Allowance Managed Car	(700.00)	0.00	0.00	(700.00)
507-34	Contract Allowance Insurance	(750.00)	0.00	0.00	(750.00)
Subtotal [4B]	Private-pay room and board contractu:	7,485.00	0.00	0.00	7,485.00
Subgroup : [5A]	Prescription Drugs - Medicare				
502-30	Drugs Medicare	(83,399.00)	0.00	0.00	(83,399.00)
Subtotal [5A]	Prescription Drugs - Medicare	(83,399.00)	0.00	0.00	(83,399.00)
Subgroup : [7A]	Physical Therapy - Medicare				
503-30	PT Medicare A	(628,700.00)	0.00	0.00	(628,700.00)
503-35	PT Medicare B	(521,325.00)	0.00	0.00	(521,325.00)
Subtotal [7A]	Physical Therapy - Medicare	(1,150,025.00)	0.00	0.00	(1,150,025.00)
Subgroup : [8A]	Speech Therapy - Medicare				
506-30	ST Medicare A	(110,850.00)	0.00	0.00	(110,850.00)
506-35	ST Medicare B	(176,800.00)	0.00	0.00	(176,800.00)
Subtotal [8A]	Speech Therapy - Medicare	(287,650.00)	0.00	0.00	(287,650.00)
Subgroup : [9A]	Occupational Therapy - Medicare				
505-30	OT Medicare A	(603,300.00)	0.00	0.00	(603,300.00)
505-35	OT Medicare B	(530,400.00)	0.00	0.00	(530,400.00)
Subtotal [9A]	Occupational Therapy - Medicare	(1,133,700.00)	0.00	0.00	(1,133,700.00)
Subgroup : [10A]	Other - Medicare				
502-60	X-ray Medicare	(751.00)	0.00	0.00	(751.00)
507-32	Discounts Medicare	1,567.00	0.00	0.00	1,567.00
507-35	Allowance Ancillaries Med B	860,112.00	0.00	0.00	860,112.00
507-40	Allowance Ancillaries Med A	1,441,970.00	0.00	0.00	1,441,970.00
508-30	Lab Charges Medicare A	(10,224.00)	0.00	0.00	(10,224.00)
620-54	IV Medicare	7,411.00	0.00	0.00	7,411.00
Subtotal [10A]	Other - Medicare	2,300,085.00	0.00	0.00	2,300,085.00
Subgroup : [10B]	Other - Non-medicare				

502-40	Flu Vaccine	(3,906.00)	0.00	0.00	(3,906.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(3,906.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,906.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(6,179,521.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,179,521.00)</b>
<b>Group : [31 - 32]</b>	<b>Assets</b>				
<b>Subgroup : [A1]</b>	<b>Cash</b>				
101-10	Cash Checking BankNorth	935,279.00	0.00	0.00	935,279.00
101-25	Cash Recreation Checking	470.00	0.00	0.00	470.00
101-30	Cash on Hand	100.00	0.00	0.00	100.00
101-35	Resident Funds Account	30,803.00	0.00	0.00	30,803.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>966,652.00</b>	<b>0.00</b>	<b>0.00</b>	<b>966,652.00</b>
<b>Subgroup : [A2]</b>	<b>Resident A/R</b>				
102-10	A/R Private	49,022.00	0.00	0.00	49,022.00
102-17	A/R Hospice MCD	37,994.00	0.00	0.00	37,994.00
102-20	A/R Medicaid	269,223.00	0.00	0.00	269,223.00
102-25	A/R Applied Income	(26,612.00)	0.00	0.00	(26,612.00)
102-30	A/R Medicare A	98,824.00	0.00	0.00	98,824.00
102-35	A/R Medicare B	31,101.00	0.00	0.00	31,101.00
102-40	A/R Other	10,500.00	0.00	0.00	10,500.00
102-45	Provision for Doubtful Account	(36,000.00)	0.00	0.00	(36,000.00)
<b>Subtotal [A2]</b>	<b>Resident A/R</b>	<b>434,052.00</b>	<b>0.00</b>	<b>0.00</b>	<b>434,052.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>				
104-10	Prepaid Insurance	89,439.00	0.00	0.00	89,439.00
104-15	Prepaid Expense	35,539.00	0.00	0.00	35,539.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>124,978.00</b>	<b>0.00</b>	<b>0.00</b>	<b>124,978.00</b>
<b>Subgroup : [B1]</b>	<b>Land</b>				
106-10	Land	20,950.00	0.00	0.00	20,950.00
<b>Subtotal [B1]</b>	<b>Land</b>	<b>20,950.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,950.00</b>
<b>Subgroup : [B2]</b>	<b>Land Improvements</b>				
106-20	Land Improvements	261,622.00	0.00	0.00	261,622.00
107-10	Accum Depr Land Improvements	(228,411.00)	0.00	0.00	(228,411.00)
<b>Subtotal [B2]</b>	<b>Land Improvements</b>	<b>33,211.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,211.00</b>
<b>Subgroup : [B3]</b>	<b>Buildings</b>				
106-30	Building	744,434.00	0.00	0.00	744,434.00
106-40	Building Improvements	1,708,359.00	0.00	0.00	1,708,359.00
107-20	Accum Depr Building	(266,659.00)	0.00	0.00	(266,659.00)
107-30	Accum Depr Bldg Improvements	(1,004,701.00)	0.00	0.00	(1,004,701.00)
<b>Subtotal [B3]</b>	<b>Buildings</b>	<b>1,181,433.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,181,433.00</b>
<b>Subgroup : [B5]</b>	<b>Non-movable Equipment</b>				
106-50	Equipment Non Moveable	243,832.00	0.00	0.00	243,832.00
107-40	Accum Depr Non Moveable	(201,448.00)	0.00	0.00	(201,448.00)
<b>Subtotal [B5]</b>	<b>Non-movable Equipment</b>	<b>42,384.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,384.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
106-60	Equipment Moveable	416,198.00	0.00	0.00	416,198.00
106-90	Computer Equipment	38,569.00	0.00	0.00	38,569.00
107-50	Accum Depr Equipment	(265,744.00)	0.00	0.00	(265,744.00)
107-90	Accum Depr Computer	(28,719.00)	0.00	0.00	(28,719.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>160,304.00</b>	<b>0.00</b>	<b>0.00</b>	<b>160,304.00</b>
<b>Total [31 - 32]</b>	<b>Assets</b>	<b>2,963,964.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,963,964.00</b>
<b>Group : [33 - 34]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>				
201-10	Accounts Payable	(149,884.00)	0.00	0.00	(149,884.00)
<b>Subtotal [A1]</b>	<b>Trade A/P</b>	<b>(149,884.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(149,884.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
213-10	Accrued Payroll	(60,765.00)	0.00	0.00	(60,765.00)
213-20	Accrued Vacation	(122,596.00)	0.00	0.00	(122,596.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(183,361.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(183,361.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
201-20	Due to Resident Trust Fund	(30,803.00)	0.00	0.00	(30,803.00)
201-30	Accrued User Fee	(94,621.00)	0.00	0.00	(94,621.00)
212-30	Sewer Assessment Payable	(18,982.00)	0.00	0.00	(18,982.00)
214-50	AFLAC	(30.00)	0.00	0.00	(30.00)
218-10	Accrued Expense Insurance	(53,897.00)	0.00	0.00	(53,897.00)
218-15	Accrued Expenses Other	(1,857.00)	0.00	0.00	(1,857.00)
218-25	Current Liabilities Temporary	609.00	0.00	0.00	609.00
218-40	AR Exchange	(13,530.00)	0.00	0.00	(13,530.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(213,111.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(213,111.00)</b>
<b>Total [33 - 34]</b>	<b>Liabilities</b>	<b>(546,356.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(546,356.00)</b>
<b>Group : [35]</b>	<b>Equity</b>				

Subgroup : [B2]	Capital Stock				
301-10	Common Stock Outstanding	<u>(136,500.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(136,500.00)</u>
Subtotal [B2]	Capital Stock	<u>(136,500.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(136,500.00)</u>
Subgroup : [B3]	Paid-in Surplus				
301-20	Additional Paid in Capital	<u>(10,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(10,000.00)</u>
Subtotal [B3]	Paid-in Surplus	<u>(10,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(10,000.00)</u>
Subgroup : [B5]	Cumulated Earnings				
302-10	Retained Earnings	<u>(2,181,898.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,181,898.00)</u>
302-20	Dividends Distributed	<u>235,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>235,000.00</u>
Subtotal [B5]	Cumulated Earnings	<u>(1,946,898.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,946,898.00)</u>
Total [35]	Equity	<u>(2,093,398.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,093,398.00)</u>
	NET (INCOME) LOSS	<u>(324,210.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(324,210.00)</u>
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: *Middlebury Convalescent Home*  
 Engagement: *Medicaid - Middlebury Convalescent Home 2017*  
 Period Ending: *9/30/2017*  
 Trial Balance: *A.01 - TB-CCNH*  
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>		<b>D.01 - Other Consultants</b>		
To reclass dental and social services from other consultants				
610-50	Dental Consultant		600.00	
610-80	Other Consultants			600.00
<b>Total</b>			<u>600.00</u>	<u>600.00</u>
<b>Reclassifying Journal Entries JE # 2</b>				
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.01 - Dues &amp; Memberships</b>		
To reclass chamber dues appropriately				
Marcum 102	Chamber of Commerce Dues		1,006.00	
Marcum 104	Fees		53.00	
680-50	Dues and Membership Fees			1,059.00
<b>Total</b>			<u>1,059.00</u>	<u>1,059.00</u>
<b>Reclassifying Journal Entries JE # 3</b>				
<b>Reclassifying Journal Entries JE # 3</b>		<b>E.02</b>		
To reclass miscoded expenses from housekeeping P/S				
640-20	Housekeeping Supplies		703.00	
640-30	Housekeeping Purch Services			703.00
<b>Total</b>			<u>703.00</u>	<u>703.00</u>
<b>Total Reclassifying Journal Entries</b>			<u>2,362.00</u>	<u>2,362.00</u>
<b>Total All Journal Entries</b>			<u>2,362.00</u>	<u>2,362.00</u>



Provider Name: Middlebury Convalescent Home, Inc.  
 Provider Number: 7047  
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

**PURPOSE:** To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>	N/A			
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?	↓			

**Conclusion:**