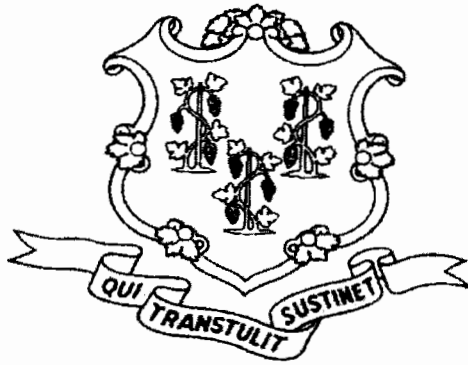


# State of Connecticut



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

Name of Facility (as licensed) Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 130 Loomis Drive, West Hartford, CT 06107	
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 1057-C	RHNS	(Specify)	Medicare Provider 07-5278
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Medicaid Provider Numbers:	CCNH 1057-C	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)	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health &	1057-C	9/30/2017	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. {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) Theresa Sanderson			Printed Name (Owner) Russell Schwartz		
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 Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 130 Loomis Drive, West Hartford, CT 06107				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/9/2018	
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 860-521-8700		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Brookview Corporation d/b/a West Hartford Health & Rehabil		Address (No. & Street, City, State, Zip) 130 Loomis Drive, West Hartford, CT 06107		
License Numbers:	CCNH 1057-C	RHNS	(Specify)	Medicare Provider No. 07-5278
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 Theresa Sanderson		Nursing Home Administrator's License No.:	001457	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Brookview Corporation d/b/a West Hartford H	License No. 1057-C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Brookview Corporation	130 Loomis Drive, West Hartford, CT 06107		CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Leonard Schwartz	130 Loomis Drive, West Hartford, CT 06107	Stockholder	100	
Freda Schwartz	130 Loomis Drive, West Hartford, CT 06107	Pres/ Secretary		
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	VP/ Treasurer		
Names of Stockholders Owning at Least 10% of Shares				
Leonard Schwartz	130 Loomis Drive, West Hartford, CT 06107	Stockholder	100	





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

Name of Facility Brookview Corporation d/b/a West Hartford Health &	License No. 1057-C	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Russell Schwartz	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Administrative Support	Pg 16 / Line M11	179,750	179,750
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Non-movable Equipment)	Pg 22 / Line 7c	7,095	7,095
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Movable Equipment)	Pg 22 / Line 7d	47,042	47,042
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Depreciation (Leasehold Equipment)	Pg 22 / Line 8c	96,924	96,924
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Mortgage Amortization	Pg 22 / Line 8b		
Leonard Schwartz	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Salary (Distributions)	Pg. 36 / Line G1		
Brookview Manor Associates, LLC	130 Loomis Drive, West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>		Rental of Real Property	Various see attached	798,928	798,928
		<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.

**West Hartford Healthcare  
 Reconciliation of Related Party Rent  
 September 30, 2017**

	<b>Cost Reported</b>	<b>Actual Cost to Provider</b>	<b>Page on Cost Report</b>	<b>Line on Page</b>
<b>Portion Related to Real Estate Taxes</b>	145,589	145,589	22	10b
<b>Portion Related to Pers. Prop. Taxes</b>	8,125	8,125	22	10c
<b>Portion Related to Insurance</b>	85,656	85,656	27	14a
<b>Portion Related to Mortgage Insurance</b>	35,135	35,135	22	9
<b>Actual Rent per Cost Report</b>	<u>524,423</u>	<u>524,423</u>	22	9
<b>Total</b>	<u><b>798,928</b></u>	<u><b>798,928</b></u>		

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

Name of Facility Brookview Corporation d/b/a West Hartford He	License No. 1057-C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)
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.

N/A

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

The facility allocates the cost of the Director of Operations (Russell Schwartz) salary and shared insurances based upon beds. This split represents 57% being allocated to West Hartford Health Care and 43% to Avon Convalescent Home.

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

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

N/A

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Brookview Corporation d/b/a West Hartford Health & Rehabil			1057-C	9/30/2017			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
CIT Tech, 4600 Touchton Road, Bldg 100, Suite 300 Jacksonville, FL 32099	<input type="radio"/>	<input checked="" type="radio"/>	Copier	05/27/15	63 Months	18,224		18,224
Neopost New England, 3 Metals Drive, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	07/22/15	36 Months	546		546
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							<b>Total ***</b>	18,770

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes                       No

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Brookview Corporation d/b/a West	License No. 1057-C	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Cohen Reznik	180 Glastonbury Blvd, Glastonbury, CT 06033
3	
4	

Services Provided by This Firm (*describe fully*)

1 Financial statement review, 401k audit, and Cost Reporting	\$ 31,748
2 Tax Returns	\$ 10,850
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$ 42,598

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Jackson Lewis	914-328-0404
2 Murtha Cullina Richter	860-240-6000
3 Shipman, Sosensky	860-606-1700
4 American Arbitration	972-2678-4082
5 Various	Various

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

- 1 One North Broadway, White Plains, NY 10601
- 2 185 Asylum Street, Hartford, CT 06106-3469
- 3 20 Batterson Park Road, Farmington, CT 06032
- 4 13727 Noel Road, Suite 700, Dallas TX 75240
- 5 Various

Services Provided by This Firm (*describe fully*)

1 Labor Attorney	\$ 18,294
2 General Matters & Collections (\$22,620 Disallowed on Pg 28)	\$ 26,041
3 Corporate Matters	\$ 2,652
4 Arbitration Judge Fee Settlement (\$125 Disallowed on Pg 28)	\$ 250
5 Collections/ Conservator/ Marshsall Fee (Disallowed on Pg 28)	\$ 10,640
	<b>Charge for Services Provided</b>
	\$ 57,877

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 Brookview Corporation d/b/a West Hartford Health & Rehabilitation Ce		License No. 1057-C			Report for Year Ended 9/30/2017				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	160	160			160	160			160	160			
B. On last day of THIS report period	160	160			160	160			160	160			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	144	144			144	144			137	137			
B. As of midnight of THIS report period	146	146			137	137			146	146			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,375	4,375			3,515	3,515			860	860			
B. Medicaid (Conn.)	38,934	38,934			28,596	28,596			10,338	10,338			
C. Medicaid (other states)													
D. Private Pay	3,461	3,461			2,553	2,553			908	908			
E. State SSI for RCH													
F. Other (Specify) Mgd Care, Commercail, Hospice	2,966	2,966			2,540	2,540			426	426			
G. Total Care Days During Period (3A thru F)	49,736	49,736			37,204	37,204			12,532	12,532			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	49,736	49,736			37,204	37,204			12,532	12,532			

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

Name of Facility Brookview Corporation d/b/a West Hartford			License No. 1057-C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost (1) (2) (3)			Gained (1) (2) (3)			CCNH	RHNS	(Specify)	
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	8		117		21								
Per Diem Rate													
a. One bed rm.	Various		247.71		453.00								
b. Two bed rms.	Various		247.71		433.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,437	2,437				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,122	1,122				
2. Restorative Treatments													
C. Other								12,160	12,160				
D. <b>Total Physical Therapy Treatments</b>								15,719	15,719				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								769	769				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								130	130				
2. Restorative Treatments								1,381	1,381				
C. Other													
D. <b>Total Speech Therapy Treatments</b>								2,280	2,280				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								5,010	5,010				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,560	1,560				
2. Restorative Treatments													
C. Other								14,243	14,243				
D. <b>Total Occupational Therapy Treatments</b>								20,813	20,813				

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Brookview Corporation d/b/a West Hartford Health & Rehab	1057-C	9/30/2017	10	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)	153,276	2,108				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	314,717	12,975				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	503,219	27,290				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	74,313	2,238				
b. Other Maintenance Workers	60,473	2,131				
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	200,375	4,140				
b. RN						
1. Direct Care	706,142	16,092				
2. Administrative**	431,024	15,420				
c. LPN						
1. Direct Care	1,563,188	50,142				
2. Administrative**						
d. Aides and Attendants	2,290,690	132,319				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	176,251	7,812				
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	221,081	8,377				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
A-13. Total Salary Expenditures	6,694,749	281,044				

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

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

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





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

Name of Facility				License No.	Report for Year Ended			Page	of	
Brookview Corporation d/b/a West Hartford Health & Rehabilitation				1057-C	9/30/2017			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Leonard Schwartz					President			Avon Convalescent, 652 West Avon RD, Avon, CT	See C/R	
<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>										

\* 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	
Brookview Corporation d/b/a West Hartford Health & Rehabilitation C				1057-C	9/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Theresa Sanderson	153,276			Non-Discrim	Administrator	2,108	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.

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Brookview Corporation d/b/a West Hartford Health	1057-C	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	80,160	1,213				
2. Dentist	7,917	134				
3. Pharmacist	8,212	209				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	261,979	3,611				
b. Other	1,970	Supplies				
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	59,250	795				
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) Respiratory Therapist, Nursing Consultant	19,229	73				
9. Speech Therapist						
a. Resident Care	82,868	1,403				
b. Other						
10. Occupational Therapist						
a. Resident Care	364,561	6,735				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	15,601	201				
2. Administrative***						
b. LPN						
1. Direct Care	18,679	355				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>920,426</b>	<b>14,729</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 Brookview Corporation d/b/a West Hartford Health & Re		License No. 1057-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Healthcare Services, 3220 Tillman Drive, Bensalem, PA 19020	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Geri Dent, PO Box 290539, Wethersfield, CT, 06129-0539	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Value Rx, 54 Tuttle Place, Middletown, CT 06457	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Alliance Rehab of CT, 1520 Kensington Road, Suite 105, Oak Brook, IL 60523	Daily Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Gregory Walsh, 20 Isham Road, West Hartford, CT, 06107	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Raymond Chagnon, 490 Blue Hills Ave, Hartford, CT 06112	Sub-Acute Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Keating, 6 Northwestern Dr #201, Bloomfield, CT 06002	Associate Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ProCaire, PO Box 801, Tolland, CT 06084	Bedside Evaluations (Resp. Therapist)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, 507 East Main Street, Suite 308, Torrington, CT 06790	Nursing Department Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX Swallowing, 21 Waterville Road, Avon, CT 06001	Bedside Swallowing Studies	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex Imaging, 3 Electronic Ave, Suite 308, Danvers, CT 01923	Bedside Swallowing Studies	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, 635 Main Street, Plantsville, CT 06479	Contracted RN and LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Ready Nurse, 360 Bloomfield Ave, Suite 303, Windsor, CT 06095	Contracted RN and LPN	<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"/>		
		<input type="radio"/>	<input type="radio"/>		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Brookview Corporation d/b/a West Hartford Health	1057-C	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 173,491	173,491			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 88,106	88,106			
4. Social Security (F.I.C.A.)	\$ 439,637	439,637			
5. Health Insurance	\$ 959,300	959,300			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 256,211	256,211			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 29,986	29,986			
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 120,000	120,000			
<b>d. Accounting and Auditing</b>	\$ 42,598	42,598			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 57,877	57,877			
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 29,009	29,009			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 8,769	8,769			
2. Cellular Phones	\$ 1,922	1,922			
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 903,247	903,247			
<b>Subtotal</b>	\$ 3,110,153	3,110,153			

\* 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**

Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Union Training Fund	\$ 25,909		
Union Dues	(88)		
New Hire Expense	2,459		
Employee Physical/Medication	1,706		
<b>Total</b>	<b>\$ 29,986</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
Brookview Corporation d/b/a West Hartford Health &	1057-C	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	3,110,153	3,110,153			
<b>i. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 10,846	10,846			
4. Employee Travel	\$ 5,511	5,511			
5. Education Expenses Related to Seminars and Conventions	\$ 21,267	21,267			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 31,489	31,489			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 24,867	24,867			
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	\$ 6,906	6,906			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 11,528	11,528			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 900	900			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 310,491	310,491			
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 70,273	70,273			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,604,231	3,604,231			

\* 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)
	-		
Business Promotion	\$ 24,867		
<b>Total Other Advertising</b>	<b>\$ 24,867</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
American College of Health Care Administrators	\$ 310		
CT Association of Health Care Facilities	10,836		
Infections Control Nurses of CT	40		
The Society for Post-Acute and Long-Term Medicine	342		
<b>Total Dues</b>	<b>\$ 11,528</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donation Expense	\$ 900		
<b>Total Contributions</b>	<b>\$ 900</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses	\$ 2,000		
Late Fees & Fines	35,615		
Routine Bank Charges	8,984		
Administrative Cost for new lease documentation	106		
Penalties	23,568		
<b>Total Other Administrative and General</b>	<b>\$ 70,273</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
Brookview Corporation d/b/a West Hartfo	1057-C	9/30/2017	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	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health &	1057-C	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 402,938	402,938		
2. Non-Food Supplies	\$ 18,609	18,609		
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 58,073	58,073		
c. Management Services**	\$			
d. Other (Specify) _____	\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 479,620</b>	<b>479,620</b>		
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 checked="" type="radio"/> Yes	<input type="radio"/> No		
I. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.	\$334
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				Pg. 18 / Line 2a1
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & R		1057-C	9/30/2017	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	13,826	13,826	
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)		\$	348,851	348,851	
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	11,214	11,214	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	373,891	373,891	
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
Brookview Corporation d/b/a West Hartford Hea		1057-C	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	31,425	31,425		
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. \$	540,678	540,678		
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> )	\$				
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	572,103	572,103		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from ValueRX Pharmacy	\$	385,730	385,730		
b.	Medicine Cabinet Drugs	\$	201,549	201,549		
c.	Medical and Therapeutic Supplies	\$	64,795	64,795		
d.	Ambulance/Limousine***	\$	7,432	7,432		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	8,063	8,063		
f.	X-rays and Related Radiological Procedures***	\$	11,502	11,502		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	34,814	34,814		
i.	Recreation	\$	18,888	18,888		
j.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	175,984	175,984		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	908,757	908,757		

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

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

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

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



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

Name of Facility		License No.		Report for Year Ended			Page of			
Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center		1057-C		9/30/2017			21	37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Aegis Energy Service	PO Box 2511, Springfield, MA 01101	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Co-generation maintenance	12,642			22	6f
Saucier Mechanical S	148 Norton St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	14,400			22	6a&f
Avon Health Center	652 W Avon Road, Avon, CT 06001	<input checked="" type="radio"/>	<input type="radio"/>	Director of Operations - Russell Schwartz	Administrative Support	179,750			16	m11
TM Technology	60 High Hill Road, Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT installation, maintenance and support	53,959			16	m11
SigmaCare/Ehealth	floor, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	system maintenance and support	46,126			20	5j
Healthcare Services	3220 Tillman Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping, Laundry and Dietary Services	1,430,831			var	var
Paylocity	Arlington Heights, IL 60004	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	21,542			16	m11
Collaborative Lab Service	114 Woodland St, Hartford, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laboratory Services	34,260			20	5h
NOA Diagnostics	6851 Jericho Tpke/Suite 150, Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>	N/A	X-ray Services	10,197			20	5f
Paine's Recycling	P.O. Box 307, Simsbury, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Rubbish Removal	19,391			22	6f
Peter's Landscaping	806 Hillstown Rd, Manchester, CT 06040	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Groundskeeping	10,480			22	6f
Goldstar Property Maintenance	471 New Britain Ave, Unionville, CT 06085	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	11,406			22	6f
J. Morrissey	29 Broad Street, Windsor, CT 06095	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Recruitment Specialist	26,439			16	M1
See attachmnet for continued list		<input type="radio"/>	<input type="radio"/>		Var	65,302			Var	Var

\* 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).

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

Name of Facility Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center		License No. 1057-C	Report for Year Ended 9/30/2017		Page 21a	of 37				
Name of Individual or Company	Address	Related ** to		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Image IT	P.O. Box 310629, Newington, CT 06131	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Website Design & Content	11,000			16	m3
Relias Learning	111 Corning Rd, Suite 250, Cary, NC 27518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	On-line education software	17,416			16	L5
LTC Consulting Services	100 Boulevard of the Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Monthly Closing Financials	19,725			16	m11
Accelerated Care Plus	13828 Collections Center Drive, Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Therapy Equipment & Training	17,161			var	var

\* 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
Brookview Corporation d/b/a West Hartford H	1057-C	9/30/2017		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 55,063	55,063			
b. Heat	\$ 84,233	84,233			
c. Light & Power	\$ 53,069	53,069			
d. Water	\$ 51,605	51,605			
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 18,770	18,770			
f. Other ( <i>itemize</i> )	\$ 91,561	91,561			
See Attached Schedule					
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 354,301</b>	<b>354,301</b>			
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$				
b. Building & Building Improvements	\$				
c. Non-Movable Equipment	\$ 11,803	11,803			
d. Movable Equipment	\$ 116,780	116,780			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 128,583</b>	<b>128,583</b>			
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 172,251	172,251			
d. Other ( <i>Specify</i> )	\$				
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 172,251</b>	<b>172,251</b>			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 559,558	559,558			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 145,589	145,589			
c. Personal property taxes	\$ 23,508	23,508			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,029,489</b>	<b>1,029,489</b>			

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









**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Brookview Corporation d/b/a West Hartford Health & Rehab			1057-C		9/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<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	Var	Var	Various	3,727,311	2,401,938	S/L	Var	171,283	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	11,156		S/L	Var	968	
C-4. Subtotal									172,251
<b>D. Total Amortization</b>									172,251

\* 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.

**WEST HARTFORD HEALTH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2017

Description	Date of Acquisitions	Historical Cost	Useful Life (In years)	2016 Acc. Dep	2017 Depreciation	2017 Acc. Dep	Net Book Value
<b>MOVABLE EQUIPMENT - VEHICLE</b>							
Acquisitions	7/1/2001	\$ 24,645	5	\$ 24,645	\$ -	\$ 24,645	-
2010 Disposals		(24,645)		(24,645)	-	(24,645)	-
<b>Grand Total</b>		<b>\$ -</b>					
<b>LEASEHOLD IMPROVEMENTS</b>							
<b>Prior Years Totals</b>		<b>\$1,789,153</b>		<b>\$ 1,441,843</b>	<b>\$ 38,988</b>	<b>\$ 1,480,831</b>	<b>308,322</b>
GENERATOR REPLACEMENT	11/30/06	\$ 2,650	20	\$ 1,262	133	\$ 1,395	1,256
GENERATOR REPLACEMENT	11/30/06	8,311	20	3,960	417	4,377	3,954
RENOVATE 2 BATHROOMS	11/30/06	10,000	20	4,750	500	5,250	4,750
RENOVATE 2 BATHROOMS	11/30/06	10,000	20	4,750	500	5,250	4,750
RENOVATE 2 BATHROOMS	10/30/06	8,000	20	3,800	400	4,200	3,800
RENOVATE 2 BATHROOMS	11/1/06	7,200	20	3,420	360	3,780	3,420
ELEVATOR ELECTRICAL	11/30/06	2,353	20	1,119	118	1,237	1,116
ELEVATOR ELECTRICAL	11/30/06	2,353	20	1,119	118	1,237	1,116
ELEVATOR ELECTRICAL	11/30/06	2,353	20	1,119	118	1,237	1,116
ELEVATOR ELECTRICAL	11/30/06	2,352	20	1,119	118	1,237	1,115
ELECTRICAL WORK	11/30/06	614	20	293	31	324	289
ELECTRICAL WORK	11/30/06	204	20	96	10	106	98
ELECTRICAL WORK	11/30/06	548	20	258	27	285	262
ELECTRICAL WORK	11/30/06	274	20	164	14	178	96
W/PAINTER & PAINT ON UNITS	11/30/06	11,288	10	10,724	564	11,288	-
ELEVATOR MECHANICAL	12/31/06	8,340	10	7,923	417	8,340	-
AIR CONDITIONING	1/31/07	1,072	10	1,018	54	1,072	-
ELECTRICAL WORK	1/31/07	53,000	10	50,350	2,650	53,000	-
ELECTRICAL WORK	1/31/07	3,392	10	3,222	170	3,392	-
ELECTRICAL WORK	1/31/07	825	20	397	41	438	387
ALARM SYSTEM	1/31/07	1,557	20	741	78	819	739
WATERPROOFING ELEVATOR PIT	1/31/07	1,476	20	702	74	776	700
WATERPROOFING ELEVATOR PIT	1/31/07	1,476	20	702	74	776	700
ELECTRICAL WORK	2/28/07	734	10	695	39	734	-
AIR CONDITIONING	3/31/07	1,670	10	1,586	84	1,670	-
BATHROOM RENOVATIONS	3/31/07	1,865	10	1,769	95	1,865	-
ELEVATOR ELECTRICAL	3/31/07	545	10	521	25	545	-
HANDRAILS	3/31/07	2,717	10	2,583	134	2,717	-
HANDRAILS	3/31/07	2,717	10	2,583	134	2,717	-
FIRE ALARM SYSTEM	3/31/07	1,116	10	1,062	54	1,116	-
FIRE ALARM SYSTEM	3/31/07	2,154	10	2,154	-	2,154	-
MISCELLANEOUS SIGNAGE	3/31/07	2,230	10	2,119	111	2,230	-
FRONT DOOR AWNING	4/30/07	950	10	903	47	950	-
FRONT DOOR AWNING	4/30/07	1,000	10	950	50	1,000	-
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	1,205	62	1,267	-
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	1,205	62	1,267	-
WATERPROOFING ELEVATOR PIT	4/30/07	1,267	10	1,205	62	1,267	-
AIR CONDITIONING	5/31/07	9,816	10	9,327	489	9,816	-
RENOVATE 2 BATHROOMS	5/31/07	7,970	10	7,572	398	7,970	-
RENOVATE 2 BATHROOMS	5/31/07	5,781	10	5,491	289	5,781	-
HANDRAILS	5/31/07	310	10	294	16	310	-
HANDRAILS	5/31/07	282	10	267	15	282	-
AIR CONDITIONING	5/31/07	3,003	10	2,851	152	3,003	-
AIR CONDITIONING	5/31/07	3,003	10	2,851	152	3,003	-
AIR CONDITIONING	5/31/07	3,003	10	2,851	152	3,003	-
LOBBY CARPET	6/30/07	2,300	10	1,955	230	2,185	115
REPLACE 15 INTERIOR DOORS	6/30/07	4,756	10	4,520	236	4,756	-
LOBBY CARPET	8/30/07	2,759	10	2,622	137	2,759	-
<b>2007 TOTALS</b>		<b>\$ 204,136</b>		<b>\$ 164,146</b>	<b>\$ 10,212</b>	<b>\$ 174,358</b>	<b>29,778</b>
<b>2007 AND PRIOR YEARS TOTALS</b>		<b>\$ 1,993,289</b>		<b>\$ 1,605,989</b>	<b>\$ 49,200</b>	<b>\$ 1,655,189</b>	<b>338,101</b>
<b>2008 Additions</b>							
ELECTRIC WORK	10/31/07	\$ 601	20	\$ 270	30	\$ 300	301
AIR CONDITIONER	11/30/07	5,000	10	4,290	500	4,790	210
REPLACE WINDOW GLASS	12/31/07	578	10	471	58	529	49
PAINTING	1/31/08	12,000	5	12,000	-	12,000	-
ELECTRIC WORK	2/29/08	659	20	242	33	275	384
ELECTRIC WORK	3/31/08	557	20	191	28	219	338
STAIR WELLS	5/30/08	645	15	262	43	305	340
EXHAUST FAN ON ROOF	5/30/08	2,491	10	1,516	249	1,765	726
CONDENSOR FAN MOTER	6/30/08	951	10	540	95	635	316
STAIR TREADS	7/2/08	3,055	5	3,055	-	3,055	-
RANGE GUARD CONTROL	7/24/08	1,466	20	383	73	456	1,009
ELEC FOR EXHAUST FAN	7/30/08	991	20	258	50	308	683
BEARING ON HOOD EXH FAN	7/1/08	4,546	20	1,194	227	1,421	3,125
STAIRS TREADS	8/21/08	572	5	553	19	572	-
90 DUAL ALARM JACKS	9/19/08	8,014	20	1,768	401	2,169	5,845
LINE EXHAUST AIR FAN	9/24/08	5,038	20	1,113	252	1,365	3,673
2008 Adjustment		1,212		-	-	-	1,212
<b>2008 TOTALS</b>		<b>\$ 48,375</b>		<b>\$ 28,107</b>	<b>\$ 2,058</b>	<b>\$ 30,166</b>	<b>18,210</b>
<b>2009 Additions</b>							
Recpt Glass Enclosure	10/2/2008	\$ 1,749	10	\$ 1,399	\$ 175	\$ 1,574	175
Back Door DE Panel	12/31/2008	738	10	590	74	664	74
Lighting	1/31/2009	60,333	15	32,178	4,022	36,200	24,134
Electrical Work	2/27/2009	1,829	20	732	91	823	1,006
Repairs to Freezer	2/25/2009	684	10	547	68	615	69
Cogeneration System	3/1/2009	171,428	20	68,571	8,571	77,142	94,286
Security System	3/26/2009	21,134	5	21,134	-	21,134	-
Tranquility Room Closet & Wall	3/6/2009	2,800	15	1,493	187	1,680	1,120
Septic Floats	4/1/2009	873	15	466	58	524	350
Shower Valves	4/2/2009	560	10	448	56	504	56
10 light Remote Annunciator	5/12/2009	2,293	20	917	115	1,032	1,261
Kitchen Freezer Work	5/1/2009	586	10	469	59	528	58
Security System	5/29/2009	5,939	5	5,939	-	5,939	-
Elect for Generator Panel	5/29/2009	1,307	20	523	65	588	719
Painting	5/8/2009	1,000	5	1,200	(200)	1,000	-
Linsys Wiring	6/17/2009	5,793	5	5,793	-	5,793	-
Cable Install Basement	6/1/2009	1,325	5	1,325	-	1,325	-
Handrail Caps	6/18/2009	1,498	15	799	100	899	599
Programmable Thermostat	6/23/2009	3,850	10	3,080	385	3,465	385
Permit Fees Cogen System	6/22/2009	2,231	15	1,190	149	1,339	892
Roof top AC Electrical Work	6/30/2009	3,117	20	1,247	156	1,403	1,714
Exterior Lighting	6/30/2009	5,798	10	4,639	580	5,219	580
Paint Resident Rooms & Bathroom	7/1/2009	17,000	5	17,000	-	17,000	-
Wiring	7/1/2009	15,232	5	15,232	-	15,232	-
41 Signs	7/9/2009	1,420	5	1,420	-	1,420	-
Misc	7/9/2009	5,000	15	2,679	333	3,012	1,988
		2,674					
<b>2009 TOTAL</b>		<b>\$ 338,192</b>		<b>\$ 191,010</b>	<b>\$ 15,044</b>	<b>\$ 206,054</b>	<b>129,465</b>
<b>2010 Additions</b>							

**WEST HARTFORD HEALTH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2017

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2016 Acc. Dep	2017 Depreciation	2017 Acc. Dep	Net Book Value
Head board for Tranq Lounge	12/8/2009	\$ 635	5	\$ 635	\$ -	\$ 635	-
Paint Resident Rooms & Bathrooms	12/18/2009	5,052	5	5,052	-	5,052	-
Walk in Freezer Work	1/29/2010	4,329	10	3,030	433	3,463	866
Ceiling Tiles	2/1/2010	787	10	551	79	630	157
Steamer Part in Kitchen	2/18/2010	958	10	671	96	767	191
Glass in Tranq Wing	3/5/2010	1,200	10	840	120	960	240
Keypad Entry Lock	4/23/2010	597	10	418	60	478	119
Rebuild on 55lb Washer	4/30/2010	1,099	10	769	110	879	220
Kitchen Exhaust Hood Exten	5/5/2010	827	20	289	41	330	497
Economizer Actuator & Control	5/12/2010	1,090	10	763	109	872	218
Compressor #6	5/17/2010	3,415	15	1,594	228	1,822	1,593
5 Motors for Exhaust Fans	5/24/2010	1,736	10	1,215	174	1,389	347
Gas Pipe New Dryer	6/3/2010	1,268	20	444	63	507	761
Reqire Washers & Dryer	6/30/2010	3,323	20	1,163	166	1,329	1,994
2 Linen Chute Doors	7/28/2010	1,261	5	1,261	-	1,261	-
Copier Outlet Upgrade	8/31/2010	600	20	210	30	240	360
Misc Interior Painting	8/23/2010	3,275	5	3,275	-	3,275	-
Drain Pan for AC in MDS	8/1/2010	1,706	10	1,194	171	1,365	341
Chopper Pump for Sewer	8/6/2010	2,262	5	2,262	-	2,262	-
Duct Work	9/1/2010	1,349	20	472	67	539	810
<b>2010 TOTAL</b>		<b>\$ 36,768</b>		<b>\$ 26,108</b>	<b>\$ 1,947</b>	<b>\$ 28,055</b>	<b>8,713</b>
<b>2011 Additions</b>							
Elevator Exhaust Fan	12/6/2010	918	20	275	46	321	597
Move Phones Rehab Renov	12/6/2010	1,183	20	155	39	414	769
Electrical Work - Basement	12/30/2010	1,676	20	503	84	587	1,089
Door Access	4/18/2011	1,531	10	919	153	1,072	460
New Hot Water Line	4/20/2011	2,014	25	483	81	564	1,450
Employee Entrance Door	9/19/2011	4,951	10	2,971	495	3,466	1,486
<b>2011 TOTAL</b>		<b>\$ 12,274</b>		<b>\$ 5,506</b>	<b>\$ 918</b>	<b>\$ 6,424</b>	<b>5,850</b>
<b>2012 Additions</b>							
Keypad Entry Lock Amb Entr	12/5/2011	820	10	410	82	492	328
Exterior Lighting Bollard Base	12/23/2011	886	10	443	89	532	354
Elevator Emergency Light Units	3/19/2012	1,759	10	880	176	1,056	704
Domestic Hot Water Pump	4/17/2012	978	10	489	98	587	391
Pulleys & Contractors	4/20/2012	1,780	10	890	178	1,068	712
Motors & Switches Exhaust Fan	4/23/2012	2,375	10	1,188	238	1,426	950
3 Way Valve for Cogen Sys	5/17/2012	589	3	589	-	589	-
Outlets for Kiosks	9/27/2012	3,983	10	1,992	398	2,390	1,594
<b>2012 TOTAL</b>		<b>\$ 13,170</b>		<b>\$ 6,880</b>	<b>\$ 1,259</b>	<b>\$ 8,139</b>	<b>5,032</b>
<b>2013 Additions</b>							
Aerovyn Dining Room	10/31/2012	\$ 606	10	\$ 242	\$ 61	\$ 303	303
Sinks for Nourishment Rm	10/1/2012	990	20	198	49	247	743
Digital Card for Phone System	11/29/2012	812	5	650	162	812	0
New Service for Holding Oven	4/17/2013	1,193	20	239	60	299	895
Aluminum Strips to stabilize WI Cooler	5/16/2013	1,050	3	1,400	350	1,750	(700)
Rewire to 220v	5/29/2013	1,059	20	212	53	265	794
Vacuum Breaker	5/30/2013	675	20	135	34	169	506
Replace Exhaust Fans	6/21/2013	2,045	20	409	102	511	1,534
Replace Motor/control Board Heat Zone	7/3/2013	1,253	10	501	125	626	627
Hands Free Faucet	7/26/2013	1,714	20	343	86	429	1,285
Replace Light Pole & Fixture	9/30/2013	2,504	10	1,002	250	1,252	1,253
<b>2013 Total</b>		<b>\$ 13,902</b>	<b>\$ 158</b>	<b>\$ 5,330</b>	<b>\$ 1,332</b>	<b>\$ 6,662</b>	<b>7,239</b>
<b>2013 Disposals</b>							
Lobby Carpet	6/30/2007	\$ (2,300)	\$10	\$ (2,300)	\$ -	\$ (2,300)	-
<b>2013 Total</b>		<b>\$ (2,300)</b>		<b>\$ (2,300)</b>	<b>\$ -</b>	<b>\$ (2,300)</b>	<b>-</b>
<b>2014 Additions</b>							
Restripe & fill cracks	10/18/2013	\$ 1,755	2	\$ 1,755	\$ 877	\$ 2,632	(877)
Replace Compressor AC #4	1/30/2014	915	15	183	61	244	671
Kitchen Circulator in Boiler Room	6/3/2014	945	15	189	63	252	693
Parking Lot Repair	7/31/2014	1,595	8	598	199	797	798
3 New Fan Control Switches	8/4/2014	1,413	10	424	141	565	848
Lint Tilt Trap on Roof	8/25/2014	670	7	287	96	383	287
<b>2014 Total</b>		<b>\$ 7,293</b>		<b>\$ 3,436</b>	<b>\$ 1,437</b>	<b>\$ 4,873</b>	<b>2,420</b>
<b>2015 Additions</b>							
Remote Stop for Generator	10/1/2014	\$ 1,339	15	\$ 178	\$ 89	\$ 267	1,072
Repair 2 back flow preventors	3/17/2015	1,784	10	356	178	534	1,250
Resident Toilets	3/23/2015	1,005	20	100	50	150	855
Shower Drains	6/30/2015	1,679	20	168	84	252	1,427
Resident Toilets	6/4/2015	1,249	20	124	62	186	1,063
Bathcare Project	7/15/2015	2,139	20	214	107	321	1,818
Dogwood Tree	7/15/2015	600	20	60	30	90	510
Bathcare Project 1st Floor	8/19/2015	1,486	20	148	74	222	1,264
<b>2015 Total</b>		<b>\$ 11,282</b>		<b>\$ 1,350</b>	<b>\$ 674</b>	<b>\$ 2,024</b>	<b>9,259</b>
<b>2016 Additions</b>							
Bearing Assembly	4/12/2016	\$ 1,315	20	\$ 66	\$ 66	\$ 132	1,183
Kitchen Combustion Fan Module	6/9/2016	2,364	20	118	118	236	2,128
Bliss A/C Condenser #3 payment 1 of 2	7/8/2016	1,375	20	69	69	138	1,237
Bliss A/C Condenser #3 payment 2 of 2	7/12/2016	1,680	20	84	84	168	1,512
Bliss A/C condenser #1 payment 1 of 2	8/17/2016	1,375	20	69	69	138	1,237
Bliss A/C condenser #1 payment 2 of 2	8/17/2016	1,680	20	84	84	168	1,512
<b>2016 Total</b>		<b>\$ 9,789</b>		<b>\$ 489</b>	<b>\$ 490</b>	<b>\$ 979</b>	<b>8,810</b>
<b>2017 Additions</b>							
walk in freezer - compressor	11/1/2016	\$ 3,201	15	\$ -	\$ 213	\$ 213	2,988
Resident's room faucets	11/23/2016	816	20	-	41	41	775
recirculation line motor/pump replacement - heating/hot water	1/12/2017	1,362	10	-	136	136	1,226
blower motor - and contactor RTU#1	5/31/2017	1,390	10	-	139	139	1,251
new economizer on rooftop unit	9/30/2017	1,182	10	-	118	118	1,064
heat exchange replacement	9/30/2017	3,205	10	-	321	321	2,884
<b>2017 Total</b>		<b>\$ 11,156</b>		<b>\$ -</b>	<b>\$ 968</b>	<b>\$ 968</b>	<b>10,188</b>
<b>Grand Total</b>		<b>\$ 2,493,192</b>		<b>\$ 1,871,906</b>	<b>\$ 75,327</b>	<b>\$ 1,947,233</b>	<b>543,285</b>
<b>Movable Equipment</b>							
<b>Prior Years &amp; 2007 Totals</b>		<b>\$ 1,131,389</b>		<b>\$ 1,131,389</b>	<b>\$ -</b>	<b>\$ 1,131,389</b>	<b>-</b>



**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
**September 30, 2017**

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2016		2017		Net Book Value
				Acc. Dep	Depreciation	Acc. Dep	Depreciation	
<b>2008 Additions</b>								
Perkins-Trays	31-Oct-07	\$ 301	10	\$ 271	\$ 30	\$ 301	-	-
WB Mason Table	31-Oct-07	803	15	482	54	536	267	-
Medline Industries Wheelchair	31-Oct-07	585	5	585	-	585	-	-
Build'Nserve Computers	31-Oct-07	2,425	5	2,425	-	2,425	-	-
Artromick Medical Chart	31-Oct-07	2,228	10	2,006	223	2,228	-	-
Perkins-Trays	30-Nov-07	654	10	589	65	654	-	-
Build'Nserve Computers Server	30-Nov-07	5,438	5	5,438	-	5,438	-	-
Buttler Power Equipment-Lawn Equipment	30-Nov-07	2,522	7	2,522	-	2,522	-	-
Build 'N Serve Computers	31-Dec-07	3,266	5	3,266	-	3,266	-	-
Romax	31-Dec-07	948	5	948	-	948	-	-
Romax	31-Dec-07	659	7	659	-	659	-	-
Build 'N Serve Computers	01-Jan-08	1,583	5	1,583	-	1,583	-	-
Cartsen's Window Treatments	03-Jan-08	586	5	586	-	586	-	-
Romax	04-Jan-08	541	7	541	-	541	-	-
Artromick Procedure Chart	07-Jan-08	1,188	10	920	119	1,039	149	-
Perkins-Dishes	08-Jan-08	1,821	7	1,821	-	1,821	-	-
Alimed-Merry Walker	10-Jan-08	795	7	795	-	795	-	-
WB Mason Table	21-Jan-08	485	15	249	32	281	204	-
Romax	23-Jan-08	996	8	963	33	996	-	-
Medline-Wheelchair	24-Jan-08	585	5	585	-	585	-	-
Romax	28-Jan-08	300	15	300	39	339	243	-
Raintech-4 chair sensors	31-Jan-08	1,022	7	1,022	-	1,022	-	-
Medline Wheelchair	24-Jan-08	585	5	585	-	585	-	-
WB Mason 7 Chairs	11-Feb-08	816	15	398	54	452	364	-
Alimed-Merry Walker	14-Feb-08	795	7	795	-	795	-	-
Mckesson Medical- Nursing Equipment	21-Feb-08	593	5	593	-	593	-	-
Medline-Nursing Equipment	22-Mar-08	740	5	740	-	740	-	-
Medline-Mattress	11-Mar-08	335	7	332	4	335	-	-
Romax-3 TVs, 5 night lalbes	19-Mar-08	1,152	5	1,152	-	1,152	-	-
Mckesson Medical - 3 Mats	20-Mar-08	791	7	782	9	791	-	-
Cartsen's -Medication Divider Sets	31-Mar-08	1,527	7	1,507	19	1,527	-	-
Medline - Mattress	31-Mar-08	378	7	371	7	378	-	-
Build 'N Serve Computers	01-Apr-08	3,593	5	3,593	-	3,593	-	-
Hudson Home Health-Walkers with Wheels	01-May-08	650	7	566	84	650	-	-
Medline-Shower Garney	01-May-08	926	10	565	93	658	268	-
Medline-2 Wheelchairs	22-May-08	1,222	5	1,222	-	1,222	-	-
Raintech-4 bed Sensors	20-May-08	1,306	5	1,306	-	1,306	-	-
BKM Total Office -5 files Cabinets	19-May-08	1,325	15	538	88	626	699	-
Mckesson Medical-10 Alarms	07-May-08	534	5	534	-	534	-	-
Mckesson Medical-12 Sensors	07-May-08	507	5	507	-	507	-	-
Medline -2 Wheelchairs	20-Jun-08	819	5	819	-	819	-	-
Gram-Field-Bariatric Bed	12-Jun-08	1,592	15	599	106	705	886	-
Sexauer-Smoke Alarms	30-Jul-08	1,724	10	904	172	1,076	647	-
sexauer-Grab Bars	31-Jul-08	4,444	15	1,555	296	1,851	2,593	-
Trimark United East-Heated Pellet Dispenser	27-Aug-08	5,849	10	2,825	585	1,410	2,439	-
Perkins-3 Utility Carts	15-Sep-08	592	10	262	39	321	271	-
Romax Room Service Table	04-Sep-08	889	15	262	59	321	568	-
Romax 5 OTB Nite Tables	20-Sep-08	635	15	564	42	606	29	-
Ago Sana Light Lift	23-Sep-08	9,481	10	4,187	948	5,135	4,345	-
Raintech 40 Informer Plus	22-Sep-08	9,451	10	6,695	945	7,640	1,811	-
2008 Adjustment		95					95	
<b>2008 Totals</b>		<b>\$ 83,358</b>		<b>\$ 63,314</b>	<b>\$ 4,165</b>	<b>\$ 67,479</b>		<b>15,879</b>

<b>2009 Additions</b>								
Utility Cart	8/26/2008	\$ 1,059	10	\$ 847	\$ 30	\$ 877	182	-
2 Mattresses	9/25/2008	679	7	679	-	679	-	-
12 SHOWER CHAIRS	10/27/2008	3,406	10	2,725	341	3,066	340	-
6 TRANSMITTERS	10/23/2008	620	5	620	-	620	-	-
2 CRANBERRY PELLTS	10/28/2008	829	10	663	83	746	83	-
TIMECLOCK	10/1/2008	9,590	10	7,672	959	8,631	959	-
20 BEDMATE SENSORS	11/14/2008	742	5	742	-	742	-	-
BAL OF 3 SARA LITE LIFTS	12/8/2008	1,563	10	1,251	156	1,407	157	-
2 MONITORS	12/30/2008	4,471	5	4,471	-	4,471	-	-
SOFTWARE	1/1/2009	77,632	15	41,404	5,175	46,579	31,053	-
SERVER	1/1/2009	7,155	5	7,155	-	7,155	-	-
10 BED SENSORS	1/5/2009	2,432	5	2,432	-	2,432	-	-
10 MATTRESSES	1/8/2009	2,793	7	2,793	-	2,793	-	-
10 ALARMS	1/8/2009	973	5	973	-	973	-	-
5 CHAIRS	1/15/2009	1,286	15	686	86	772	514	-
3 TRANSMITTERS	1/16/2009	564	5	564	-	564	-	-
3 FLAT SCREE TV'S	1/16/2009	934	5	934	-	934	-	-
4 TELEPHONES	1/21/2009	1,251	7	1,251	-	1,251	-	-
2 WHEEL CHAIRS	1/29/2009	409	5	409	-	409	-	-
WHEELCHAIR	1/29/2009	409	5	409	-	409	-	-
ADMISS PC, SS & FETTE	2/1/2009	2,240	5	2,240	-	2,240	-	-
8 MATTRESSES	2/3/2009	745	7	745	-	745	-	-
5 NITE TABLES	2/9/2009	583	15	311	39	350	233	-
5 NITE TABLES	2/9/2009	583	15	311	39	350	233	-
TRAYS	2/26/2009	720	10	576	72	648	72	-
INVERTER ON WASHER #3	2/26/2009	2,138	10	1,710	214	1,924	214	-
7 WALKERS	2/24/2009	2,076	7	2,076	-	2,076	-	-
FILING CABINET	2/19/2009	786	15	419	52	471	315	-
10 SMALL FILING CABINET	2/25/2009	2,493	15	1,330	166	1,496	997	-
DRYER #2	2/28/2009	808	10	647	81	728	81	-
4 DESKS	3/20/2009	1,421	20	568	71	639	781	-
2 TELEPHONES	3/16/2009	625	7	625	-	625	-	-
3 WHEELCHAIRS	3/31/2009	614	5	614	-	614	-	-
10 NITE TABLES	3/17/2009	1,166	15	622	78	700	466	-
10 ALARMS	3/13/2009	973	5	973	-	973	-	-
DRYER REBUILD #3	3/26/2009	666	10	533	67	600	66	-
10 ROUND TABLES	4/2/2009	1,897	15	1,012	126	1,138	759	-
5 ALARMS	4/8/2009	573	5	573	-	573	-	-
10 BED SENSORS	4/9/2009	2,525	5	2,525	-	2,525	-	-
TV BRACKETS	4/1/2009	824	5	824	-	824	-	-
3 WHEELCHAIRS	4/7/2009	690	5	690	-	690	-	-
DESK	4/24/2009	907	20	363	45	408	499	-
3 DESKS	5/1/2009	1,218	20	487	61	548	670	-
2 CAMERAS, 2 MONITORS	5/8/2009	649	5	649	-	649	-	-
7 MATS	5/11/2009	2,616	7	2,616	-	2,616	-	-
3 WHEELCHAIRS	5/20/2009	614	5	614	-	614	-	-
2 DESKS	5/21/2009	718	20	287	36	323	395	-
OFFICE FURNITURE	5/26/2009	2,987	15	1,593	199	1,792	1,195	-
DOOR LEVERS	5/29/2009	5,396	15	2,878	360	3,238	2,158	-
FOOD PROCESSOR	6/15/2009	591	10	591	74	665	74	-
DELL COMPUTER	6/1/2009	1,346	5	1,346	-	1,346	-	-
PIANO	6/10/2009	832	20	333	42	375	457	-
2 TELEPHONES	6/15/2009	625	7	625	-	625	-	-
CHAIR MATS	6/18/2009	644	7	644	-	644	-	-
6 NIGHT TABLES	6/1/2009	700	15	373	47	420	279	-
10 NIGHT TABLE	6/12/2009	1,166	15	622	78	700	466	-
CREDENZA	6/2/2009	1,400	15	747	93	840	560	-
DESK	6/1/2009	807	20	323	40	363	444	-
25 CAST IRON TABLES	7/24/2009	1,261	15	672	84	756	504	-
25 DINING ROOM TABLES	7/29/2009	2,833	15	1,511	189	1,700	1,133	-
3 LAPTOPS & INSTALL	8/1/2009	9,255	5	9,255	-	9,255	-	-
SCALE DIG CHAIR	7/14/2009	1,474	5	1,474	-	1,474	-	-
6 ADULT TRANSMITTERS	7/2/2009	606	5	606	-	606	-	-
45 ARM CHAIRS	8/26/2009	13,122	15	6,998	875	7,873	5,249	-

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2017

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2016 Acc. Dep	2017 Depreciation	2017 Acc. Dep	Net Book Value
10 HAMPER BAGS	8/9/2009	1,497	5	1,497	-	1,497	-
WALL MOUNTED SPRAY	8/17/2009	951	5	951	-	951	-
JUICE DISPENSER	8/24/2009	727	10	582	73	655	72
2 CARTS 3 SHELF W COVER	9/14/2009	676	10	541	68	609	67
PILL SHREDDER 225.2CR	9/14/2009	1,640	5	1,640	-	1,640	-
2 LATERAL 5 DRW FILE CABINET	9/25/2009	1,656	15	883	110	993	663
<b>2009 End Totals</b>		<b>\$ 203,003</b>		<b>\$ 140,303</b>	<b>\$ 10,309</b>	<b>\$ 150,612</b>	<b>52,391</b>
<b>2010 Additions</b>							
Computer Accessories	10/1/2009	\$ 1,015	5	\$ 1,015	\$ -	\$ 1,015	-
Coacheck Machine	10/6/2009	1,152	5	1,152	-	1,152	-
10 Walkers	10/16/2009	874	5	874	-	874	-
Reclining Chair	10/19/2009	914	5	914	-	914	-
10 Overbed Tables	11/4/2009	1,166	15	544	78	622	544
Food Processor	11/5/2009	739	10	517	74	591	148
5 Mattresses	11/20/2009	793	7	793	-	793	-
6 Transmitters	12/4/2009	606	5	606	-	606	-
Flat Screen TV Tranq	12/18/2009	602	5	602	-	602	-
Rollators/Wheelchair	1/12/2010	696	5	696	-	696	-
Mattress	1/15/2010	996	7	996	-	996	-
Business Office Printer	2/2/2010	614	5	614	-	614	-
Night Tables	2/4/2010	1,166	15	544	78	622	544
Single Shelf Levng Tra	2/8/2010	1,641	10	1,149	164	1,313	328
2 Computer	2/10/2010	1,010	5	1,010	-	1,010	-
Night Tables	3/10/2010	1,166	15	544	78	622	544
Admin Printer & Install	3/14/2010	1,189	5	1,189	-	1,189	-
5 Wheelchairs	3/20/2010	670	5	670	-	670	-
2 Antiroll Back Devices	3/31/2010	503	5	503	-	503	-
6 Transmitters	4/27/2010	606	5	606	-	606	-
2 Computers	4/30/2010	2,723	5	2,723	-	2,723	-
2 Fire Rated Cabinets	5/5/2010	951	15	444	63	507	444
2 Antiroll Back Devices	5/11/2010	503	5	503	-	503	-
Bedside Mattress	5/14/2010	1,246	7	1,246	-	1,246	-
TVs for Tranq & Harm	5/14/2010	816	5	816	-	816	-
2 Printers & Install	5/17/2010	1,460	5	1,460	-	1,460	-
Telephone	5/19/2010	625	7	625	-	625	-
Night Tables	6/7/2010	1,166	15	544	78	622	544
Washer	6/30/2010	625	10	438	63	501	125
Laptop	6/30/2010	2,597	3	2,597	-	2,597	-
Night Tables	7/1/2010	1,166	15	544	78	622	544
TVs and Wall Mounis	7/19/2010	1,693	5	1,693	-	1,693	-
Lateral Drawers	7/19/2010	2,092	15	976	139	1,115	977
Software	7/31/2010	73,349	3	73,349	-	73,349	-
LCD TV	8/2/2010	1,837	5	1,837	-	1,837	-
19" LCD TV	9/21/2010	933	5	933	-	933	-
Salon Sink	9/15/2010	653	20	229	33	262	392
Wanderguards	9/15/2010	606	5	606	-	606	-
2 HP Mini Notebooks	9/30/2010	1,701	3	1,701	-	1,701	-
<b>2010 TOTAL</b>		<b>\$ 114,859</b>		<b>\$ 108,801</b>	<b>\$ 926</b>	<b>\$ 109,727</b>	<b>5,132</b>
<b>2011 Additions</b>							
3 Love Seat Benches	10/8/2010	\$ 1,134	10	\$ 680	\$ 113	\$ 793	340
Wanderguard Tester	10/13/2010	1,030	3	1,030	-	1,030	-
5 High Speed Hand Dryers	10/15/2010	1,855	5	1,855	-	1,855	-
55" LCD TV	11/1/2010	1,696	5	1,696	-	1,696	-
Office Furniture	11/9/2010	2,035	15	814	136	950	1,085
Bladder Scanner	11/12/2010	13,640	5	13,640	-	13,640	-
2 Wheelchairs	11/16/2010	565	5	565	-	565	-
Projector	11/17/2010	518	5	518	-	518	-
Office Furniture	12/3/2010	1,602	15	641	107	748	854
Storage Cabinet	12/8/2010	678	15	271	45	316	362
Mattress	12/28/2010	1,227	7	1,052	175	1,227	0
Office Chair	1/1/2011	509	15	204	34	238	271
Food Processor	2/18/2011	1,125	10	675	112	787	338
4 Mattress	2/24/2011	1,172	7	1,005	167	1,172	0
2 Sleeper Chairs	3/1/2011	1,469	5	1,469	-	1,469	-
Care Plan Library	3/1/2011	1,961	3	1,961	-	1,961	-
Hall ID Signage	3/11/2011	720	10	432	72	504	216
6 Transmitters	3/21/2011	634	3	634	-	634	-
1 Laser & 1 Color Printer	3/31/2011	2,747	5	2,747	-	2,747	-
Heated Pellets	4/12/2011	6,142	10	3,685	614	4,299	1,843
Dishes	4/25/2011	3,888	3	3,888	-	3,888	-
4 Water Coolers	5/9/2011	2,120	10	1,272	212	1,484	636
3 Flat Screen TVs	5/11/2011	827	5	827	-	827	-
Grill	5/24/2011	582	3	582	-	582	-
Blood Pressure Cuffs	5/25/2011	655	3	655	-	655	-
4 Wheelchairs	6/1/2011	619	5	619	-	619	-
Scale Dig Chair	6/2/2011	1,312	10	1,312	-	1,312	-
6 Bed Alarms	6/13/2011	760	3	760	-	760	-
8 Phones	6/22/2011	1,542	10	925	154	1,079	463
Bariatric Bed	6/24/2011	1,895	15	758	126	884	1,011
Water Cooler	6/6/2011	693	10	416	69	485	208
Blood Pressure Cuffs	7/1/2011	819	3	819	-	819	-
2 Mini Laptops	7/31/2011	1,434	3	1,434	-	1,434	-
eMar/eTar Software	8/2/2011	13,510	3	13,510	-	13,510	-
eMar/eTar Software Interf	8/2/2011	727	3	727	-	727	-
Dryer Pat	8/11/2011	787	10	472	79	551	236
Actuator for Hoyer Lift	8/16/2011	647	10	388	65	453	194
5 Transmitters	8/18/2011	507	3	507	-	507	-
Over Bed Night Tables	9/30/2011	1,010	15	404	67	471	539
<b>2011 TOTAL</b>		<b>\$ 76,791</b>		<b>\$ 65,847</b>	<b>\$ 2,347</b>	<b>\$ 68,194</b>	<b>8,597</b>
<b>2012 Additions</b>							
Lateral Drawers	10/3/2011	\$ 620	15	\$ 207	\$ 41	\$ 248	372
Over Bed Night Tables	10/7/2011	1,010	15	337	67	404	606
Bariatric Bed	10/18/2011	1,895	15	632	126	758	1,138
Hamper Bags	10/27/2011	680	5	680	-	680	-
Heavy Duty Imen Blender	11/1/2011	979	10	490	98	588	392
Trash Container	11/1/2011	617	5	617	-	617	-
Over Bed Night Tables	11/23/2011	957	15	319	64	383	574
12 Bed Alarms	11/29/2011	4,490	3	4,490	-	4,490	-
21 Nursing Station Chairs	11/2/2011	2,602	15	867	173	1,040	1,562
Microwave	12/8/2011	562	5	562	-	562	-
Over Bed Night Tables	12/1/2011	957	15	319	64	383	574
Hall ID Signage	1/4/2012	673	10	337	67	404	270
5 Transmitters	1/5/2012	508	3	508	-	508	-
15 Chair Alarms	1/24/2012	526	5	526	-	526	-
2 Rosebud Oximeters	1/27/2012	3,593	10	1,797	350	2,156	1,438
Dishes	2/7/2012	920	3	920	-	920	-
Nurse Call System Harmony	2/15/2012	2,044	10	1,022	204	1,226	818
2 22" Flat Screen TV Res Room	2/22/2012	574	5	574	-	574	-
3 Rec/MDS/Med Rec & Scann	2/29/2012	3,853	3	3,853	-	3,853	-
3 Shelf Cart	3/5/2012	770	10	385	77	462	308
Bariatric Bed	3/9/2012	1,787	15	596	119	715	1,072
Hoyer Lift w/Scale	3/14/2012	2,150	10	1,075	215	1,290	860
Bulletin Board	3/14/2012	1,038	10	519	104	623	415
Ultrasonic Cleaner	3/19/2012	522	10	261	52	313	209
10 Mattresses	3/21/2012	2,630	7	1,879	376	2,255	376

**WEST HARTFORD HEATH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
September 30, 2017

Description	Date of Acquisitions	Historical Cost	Useful Life (# years)	2016		2017		Net Book Value
				Acc. Dep	Depreciaton	Acc. Dep	Depreciaton	
Computer - Recreation	3/30/2012	1,121	5	1,121	-	1,121	-	-
Tuttnauer Sterilizing Unit-Dent	4/1/2012	1,000	12	417	83	500	500	500
6 Isolation Carts	4/4/2012	1,448	10	724	145	869	869	579
10 Mattresses	4/27/2012	2,801	7	2,001	400	2,401	400	400
Mini Desktop Inf Control	4/30/2012	1,146	5	1,146	-	1,146	-	-
NOVA time Fingerprint Reader for Timeclock	5/31/2012	1,372	5	1,372	-	1,372	-	-
2 Bedside Mats	5/2/2012	721	3	721	-	721	-	-
4 Hamper Bags	5/21/2012	632	5	632	-	632	-	-
Staff Lounge Fridge	5/23/2012	533	10	266	53	319	213	213
6 Transmitters	5/22/2012	635	3	635	-	635	-	-
2 24" Acer Flat Monitors	5/22/2012	530	5	530	-	530	-	-
42" Flat Hannspree - Tranquilit	6/1/2012	617	5	617	-	617	-	-
Outdoor Love Seats	6/1/2012	1,616	15	539	108	647	970	970
Pulse Oximeter	6/7/2012	684	5	684	-	684	-	-
42" LCD Sanyo	6/10/2012	585	5	585	-	585	-	-
Warming Blanket	6/14/2012	1,164	7	831	166	997	167	167
Rosebud Oximeter	6/15/2012	1,797	10	898	180	1,078	718	718
Whirlpool Fnd/Freezer - Nursing	6/15/2012	638	10	319	64	383	255	255
42" Plasma Sanyo	6/20/2012	606	5	606	-	606	-	-
AP Office Computer	6/30/2012	2,319	5	2,319	-	2,319	-	-
Paging Server	6/30/2012	2,168	5	2,168	-	2,168	-	-
Inf Control Laptop	6/30/2012	2,383	3	2,383	-	2,383	-	-
Rear Color/AR Multi Printers	6/30/2012	1,269	5	1,269	-	1,269	-	-
Slicer-Medium Duty	6/7/2012	957	10	479	96	575	383	383
10 Mattresses	7/20/2012	2,630	7	1,879	376	2,255	376	376
STG Cabinet Cherry	7/16/2012	743	15	248	50	298	445	445
Mesh Back Chair	7/26/2012	638	10	319	64	383	255	255
Floor Scale	8/1/2012	585	10	292	58	350	234	234
Gluten Free Items	8/1/2012	586	3	586	-	586	-	-
Monitor for Reception	8/10/2012	777	5	777	-	777	-	-
4 Mini Computers Rehab	8/12/2012	1,762	3	1,762	-	1,762	-	-
Lounge Blinds	8/22/2012	2,023	5	2,023	-	2,023	-	-
Computer - Bookkeeping	8/31/2012	1,947	5	1,947	-	1,947	-	-
2 Spare Laptops	8/31/2012	729	3	729	-	729	-	-
Food Truck Doors	9/11/2012	1,702	10	851	170	1,021	681	681
SLC-16 Phone Card for Fax	9/14/2012	2,432	5	2,432	-	2,432	-	-
6 Transmitters	9/14/2012	635	3	635	-	635	-	-
Rehab Mini Desktop	9/30/2012	1,455	5	1,455	-	1,455	-	-
Tranquility IIP NB 4530s	9/30/2012	729	3	729	-	729	-	-
<b>2012 TOTAL</b>		<b>\$ 85,073</b>		<b>\$ 63,695</b>	<b>\$ 4,219</b>	<b>\$ 67,914</b>	<b>17,159</b>	
<b>2013 Additions</b>								
Oral Thermometer	10/5/2012	\$ 622	5	\$ 498	\$ 124	\$ 622	-	-
Reception Desk	10/8/2012	1,323	20	265	66	331	992	992
EMR Software	10/9/2012	16,352	5	13,081	3,270	16,352	-	-
Amunicator Panels	10/11/2012	657	10	261	66	329	328	328
Copy Room Mailboxes	10/17/2012	536	5	429	107	536	-	-
7 Office Chairs	10/26/2012	1,936	15	516	129	645	1,290	1,290
Bookcases	11/9/2012	1,084	20	217	54	271	814	814
Bariatric Footstool	11/19/2012	603	20	121	30	151	453	453
Paging System	11/30/2012	1,622	10	649	162	811	811	811
2 Mesh Chairs	12/17/2012	596	15	159	40	199	397	397
Stair Treads	1/7/2013	1,947	20	389	97	486	1,461	1,461
Weather Proof Camera EE Ent	1/21/2013	760	5	608	152	760	-	-
Fax Machine Kristen's office	1/23/2013	558	3	558	-	558	-	-
7 Transmitters/12 Chair Mats	1/24/2013	558	3	558	-	558	-	-
10 Overhead Bed Parts	1/31/2013	968	15	258	65	323	645	645
Bariatric Bed Parts	2/1/2013	612	15	163	41	204	408	408
Staff Lounge Chairs	2/1/2013	978	15	261	65	326	652	652
HR Desktop	2/13/2013	1,750	5	1,400	350	1,750	-	-
Patio Keypad	3/27/2013	938	10	375	94	469	469	469
HP Tablet for Dietary	3/31/2013	558	3	558	-	558	-	-
15 Side Arm Chairs	3/18/2013	1,467	15	391	98	489	978	978
Scheduler/PR Desks	3/25/2013	1,996	20	399	100	499	1,496	1,496
Kaivac Dispense & Vac	5/31/2013	862	8	431	108	539	323	323
20 Overbed Tables	6/19/2013	2,054	15	548	137	685	1,369	1,369
2 Bedside Mats	6/18/2013	1,231	3	1,231	-	1,231	-	-
20 Outdoor Stacking Chairs	6/3/2013	1,938	10	775	194	969	969	969
5 Patio Umbrellas	6/5/2013	1,923	3	1,923	-	1,923	-	-
Tranquility Lockers 30	6/30/2013	2,567	12	856	214	1,070	1,497	1,497
Battery Server	6/30/2013	616	5	493	123	616	-	-
15 Side Arm Chairs	6/17/2013	1,467	15	391	98	489	978	978
Outdoor Umbrellas	7/22/2013	1,675	3	1,675	-	1,675	-	-
Spring Platforms for Ldy	7/31/2013	638	5	510	128	638	-	-
Hands Free Wireless Headsets	7/31/2013	1,536	5	1,229	307	1,536	-	-
Admiss PC	8/15/2013	2,139	5	1,712	428	2,139	-	-
1/2 of Clinical Liason Laptop	8/15/2013	915	3	915	-	915	-	-
Cisco Wireless Network	8/15/2013	637	5	510	127	637	-	-
2 Bedside Mats	8/6/2013	1,305	3	1,305	-	1,305	-	-
2 37" LED Flat Screen TVs	8/14/2013	1,000	5	800	200	1,000	-	-
2 Patio Umbrellas w/stands	9/6/2013	753	3	753	-	753	-	-
2 Mesh Chairs DNS/ADNS	9/18/2013	638	15	170	43	213	425	425
<b>Total 2013</b>		<b>\$ 62,315</b>		<b>\$ 38,342</b>	<b>\$ 7,218</b>	<b>\$ 45,560</b>	<b>16,755</b>	
<b>2013 Disposals</b>								
Admiss PC	2/1/2009	\$ (1,501)	5	\$ (1,501)	\$ -	\$ (1,501)	-	-
	9/30/1986	(406,445)		(406,445)	-	(406,445)	-	-
10 Alarms	5/7/2008	(534)	5	(534)	-	(534)	-	-
12 Sensors	5/7/2008	(507)	5	(507)	-	(507)	-	-
40 Informer Plus	9/22/2008	(9,451)	10	(4,804)	-	(4,804)	(4,646)	(4,646)
6 Transmitters	10/23/2008	(620)	3	(620)	-	(620)	-	-
10 Alarms	3/13/2009	(973)	5	(973)	-	(973)	-	-
Wall Mounted Spray Hose	8/17/2009	(951)	5	(951)	-	(951)	-	-
6 Bed Alarms	6/13/2011	(760)	3	(760)	-	(760)	-	-
12 Bed Alarms	11/29/2011	(4,490)	3	(2,993)	-	(2,993)	(1,497)	(1,497)
15 Chair Arms	1/24/2012	(526)	5	(211)	-	(211)	(316)	(316)
<b>Total 2013</b>		<b>\$ (426,758)</b>		<b>\$ (420,299)</b>	<b>\$ -</b>	<b>\$ (420,299)</b>	<b>(6,459)</b>	
<b>2014 Additions</b>								
2 Bedside Mats	10/15/2013	\$ 1,239	3	\$ 1,239	\$ -	\$ 1,239	-	-
2 Tablet Chair w/lockable casters	10/22/2013	1,117	15	223	74	297	819	819
2 24" LED TVs for Residents	10/1/2013	656	5	394	131	525	131	131
3 Printers	10/31/2013	1,801	5	1,080	360	1,440	360	360
2 Laptops & Monitor Harmony	10/31/2013	2,759	3	2,759	-	2,759	-	-
5 24" LED TVs for Residents	11/4/2013	1,640	5	984	328	1,312	328	328
2 Carendo Shower Chairs	11/7/2013	10,014	10	3,004	1,001	4,005	6,009	6,009
10 Over Bed Tables	11/14/2013	1,018	15	204	68	272	747	747
4 Tablet Chair w/lockable casters	11/12/2013	2,127	15	425	142	567	1,560	1,560
2 Swivel Oversized Chairs TranQ	11/23/2013	1,043	15	209	70	279	764	764
Bedside mattress	12/1/2013	615	7	264	88	352	264	264
Reception Desktop Computer	12/31/2013	1,042	5	625	208	833	209	209
Lift & Scale	1/17/2014	2,199	5	1,320	440	1,760	440	440
Mattresses	1/24/2014	4,216	7	1,807	602	2,409	1,807	1,807
Mobile Tablet Chair	1/6/2014	2,984	15	597	199	796	2,188	2,188
WAP Harmony A/Bliss B	1/31/2014	3,035	5	1,821	607	2,428	607	607

**WEST HARTFORD HEALTH AND REHAB CENTER**  
**DEPRECIATION SCHEDULES**  
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Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2016 Acc. Dep	2017 Depreciation	2017 Acc. Dep	Net Book Value
Mesh Back Chair	1/13/2014	723	15	145	48	193	530
Bedside mattress	2/6/2014	653	7	280	93	373	280
Desks for Marylin & Mary	2/14/2014	1,839	20	276	92	368	1,471
Cubicle space for Tally Clerk	2/20/2014	1,743	10	523	174	697	1,046
Kitchen Dishwasher Motor	2/25/2014	1,681	10	504	168	672	1,009
4 Lateral File Drawers	3/7/2014	3,973	15	795	265	1,060	2,914
Metal Desk for MDS	4/4/2014	1,504	20	226	75	301	1,203
QuickBooks Server	4/30/2014	1,822	5	1,093	364	1,457	365
Harmony B Laptop	4/30/2014	637	3	637	-	637	-
Recreation Laptop	4/30/2014	637	3	637	-	637	-
Cogen Router	4/30/2014	1,081	5	649	216	865	216
Monitors/Mouse	4/30/2014	1,938	5	1,163	388	1,551	387
Wood Desk for Infec Control	5/19/2014	1,131	20	170	57	227	905
5 Mattresses	5/29/2014	1,430	5	858	286	1,144	286
6 Transmitters	5/29/2014	614	3	614	-	614	-
New Timeclock Installation	5/31/2014	3,116	10	935	312	1,247	1,869
3 Bariatric Mattresses	6/4/2014	657	5	394	131	525	132
10 Over Bed Night Tables	6/30/2014	976	15	195	65	260	716
DNS HP Laptop	6/30/2014	896	3	896	-	896	-
Russell Laptop Share	6/30/2014	1,318	3	1,318	-	1,318	-
Laminate Desk/Bookcase	7/22/2014	1,599	20	240	80	320	1,279
Bariatric Mattresses	7/10/2014	1,039	5	623	208	831	207
7 ER 2-way Radios	7/23/2014	1,672	5	1,003	334	1,337	335
14 MS Office 2013 copies & install	7/31/2014	4,356	3	4,356	-	4,356	-
Hoyer Lift w/Scale	8/27/2014	3,341	10	1,002	334	1,336	2,005
5 Mattresses	9/4/2014	657	5	394	131	525	132
Bliss A Laptop	9/30/2014	637	3	637	-	637	-
<b>Total 2014</b>		<b>\$ 79,177</b>		<b>\$ 37,518</b>	<b>\$ 8,139</b>	<b>\$ 45,657</b>	<b>33,520</b>
<b>Disposals 2014</b>							
Mopnitors	5/31/2005	\$ (772)	5	\$ (772)	\$ -	\$ (772)	-
Hoyer Lift	12/31/2006	(2,327)	5	(2,327)	-	(2,327)	-
6 Transmitters	12/4/2009	(606)	3	(606)	-	(606)	-
<b>Total 2014</b>		<b>\$ (3,705)</b>		<b>\$ (3,705)</b>	<b>\$ -</b>	<b>\$ (3,705)</b>	<b>-</b>
<b>2015 Additions</b>							
Pill Shredder for Nursing	10/22/2014	\$ 2,938	5	\$ 1,176	\$ 588	\$ 1,764	1,175
Stainless Bowls for Robo Coupe	10/23/2014	660	3	440	220	660	-
Server Cabinet	10/31/2014	3,172	5	1,268	634	1,902	1,269
Bedside mattress	11/7/2014	657	7	188	94	282	375
Memory Boxes for Dementia Unit	12/17/2014	2,753	10	550	275	825	1,927
Administrator Laptop	12/30/2014	1,042	3	694	348	1,042	-
Cisco Router & 3Yr License	12/30/2014	4,924	3	3,282	1,642	4,924	-
TV for Annex	1/17/2015	915	5	366	183	549	366
Fin-HP Copy/Tranq HP Desktop/Adm NB350	1/31/2015	4,926	5	1,970	985	2,955	1,971
Housekeeping Linen Carts	2/11/2015	583	5	234	117	351	232
Mattresses	2/24/2015	862	5	344	172	516	346
Hoyer Scale	3/6/2015	619	10	124	62	186	433
Sara Lift	3/16/2015	1,053	10	210	105	315	738
Laundry Cart	3/30/2015	520	10	104	52	156	364
2 Training Computers/SS 2 Monitors	3/30/2015	2,748	5	1,100	550	1,650	1,099
Automated External Defibrillator	4/8/2015	1,528	5	612	306	918	611
Hoyer Lift	5/18/2015	909	10	182	91	273	636
6 Transmitters	5/31/2015	614	3	410	205	614	-
Hell Cushion Float	6/2/2015	711	3	474	237	711	-
Cloud Heel	6/4/2015	1,078	3	718	360	1,078	-
Admin Office Chairs	6/4/2015	966	15	128	64	192	773
Heel Boots	6/23/2015	966	3	644	322	966	-
Phone System Card	6/24/2015	667	10	134	67	201	466
Mattresses	6/24/2015	923	5	370	185	555	369
2 Laptops Bliss B and SS	6/30/2015	2,434	3	1,622	812	2,434	-
Finance Office chairs	7/9/2015	744	15	100	50	150	595
Mattresses	7/9/2015	1,324	5	530	265	795	529
6 Transmitters	8/1/2015	614	3	410	205	614	-
Harmony Printer	8/1/2015	1,829	5	732	366	1,098	731
Trash Containers	8/1/2015	915	5	366	183	549	366
Generator Battery	8/25/2015	1,144	5	458	229	687	457
Washing Machine Inverter	8/26/2015	3,178	10	636	318	954	2,224
Bariatric Reclining Shower Chair	8/31/2015	861	10	172	86	258	603
20 Overbed Tables	9/10/2015	1,863	15	248	124	372	1,491
Battery and Battery Charger	9/2/2015	1,778	5	712	356	1,068	710
Complete Dish Set	9/24/2015	3,175	3	2,116	1,059	3,175	-
Server	9/30/2015	13,412	5	5,364	2,682	8,046	5,366
<b>Total 2015</b>		<b>\$ 70,005</b>		<b>\$ 29,188</b>	<b>\$ 14,596</b>	<b>\$ 43,784</b>	<b>26,221</b>
<b>2016 Additions</b>							
Staff Dv Pro Book/ Rec TM15 Machine	11/30/2015	\$ 3,063	3	\$ 1,021	\$ 1,021	\$ 2,042	1,021
Overbed Tables	12/16/2015	992	15	66	66	132	859
Fire Door for Laundry	1/8/2016	582	20	29	29	58	524
HP ProBook	1/15/2016	2,632	3	877	877	1,754	878
Lateral file cabinet	2/2/2016	596	5	119	119	238	357
Wanderguards	2/29/2016	646	5	129	129	258	388
Food Truck Doors	3/31/2006	1,410	20	71	71	142	1,269
Generator starter	4/29/2016	1,415	20	71	71	142	1,273
kitchen equipment	5/31/2016	1,872	20	94	94	188	1,685
wanderguards	4/30/2016	646	5	129	129	258	388
Kitchen trucks/wanderguards	4/30/2016	1,268	20	63	63	126	1,141
mattresses	6/29/2016	599	5	120	120	240	359
mattresses	6/30/2016	599	5	120	120	240	359
Kiosk	6/30/2016	3,235	3	1,078	1,078	2,156	1,079
kitchen equipment	6/30/2016	2,482	10	248	248	496	1,986
Floor mats	7/6/2016	2,013	3	671	671	1,342	671
Library Wall Art	1/8/2016	1,125	15	75	75	150	975
Social Services Laptop	7/25/2016	6,289	3	2,096	2,096	4,192	2,096
Call Lights	7/31/2016	626	3	209	209	418	208
Oral Thermometers	8/31/2016	1,077	3	359	359	718	359
Credits-restaurant expensed line 864		(3,175)	3	(1,058)	-	(1,058)	(2,117)
Overbed Tables	9/7/2016	2,071	15	138	138	276	1,795
library bookcase	9/30/2016	834	15	56	56	112	722
wanderguards	9/30/2016	658	5	132	132	264	395
<b>Total 2016</b>		<b>\$ 33,554</b>		<b>\$ 6,912</b>	<b>\$ 7,971</b>	<b>\$ 14,883</b>	<b>18,671</b>
<b>2017 Additions</b>							
Edward Don-3 Tray cart doors	10/31/2016	\$ 1,258	10	\$ -	\$ 126	\$ 126	1,132
Home Depot-5 code carts	10/31/2016	820	10	-	82	82	738
digital scale	11/30/2016	761	10	-	76	76	685
digital chain scale w/ lift	11/30/2016	1,144	10	-	114	114	1,030
Wanderguards (6) Secure Care/	12/31/2016	659	5	-	132	132	527
Model 7 Digital EzPress	1/9/2017	770	10	-	77	77	693

**WEST HARTFORD HEALTH AND REHAB CENTER**  
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Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2016 Acc. Dep	2017 Depreciation	2017 Acc. Dep	Net Book Value
OS-114 Sales & Use Tax (wandering/guards/ secure car recreation director laptop	1/24/2017	124	5	-	25	25	99
desk- Jenny APRN	1/31/2017	3,979	3	-	1,326	1,326	2,653
carts for kitchen- fire rated	2/16/2017	936	20	-	47	47	889
rosebud vital signs cart	3/7/2017	1,055	10	-	106	106	949
hoyer slings	3/10/2017	1,422	10	-	142	142	1,280
coaguchek meter	3/23/2017	1,769	10	-	177	177	1,592
conveyor toaster for kitchen- edward don	3/29/2017	733	5	-	147	147	586
surface pro 4 tablet for admissions- microsoft store	3/31/2017	1,381	10	-	138	138	1,243
HP probook 450 Harmony B	3/31/2017	1,201	3	-	400	400	801
sitting resident scale on rollers	3/31/2017	638	3	-	213	213	425
6 double hampers	4/30/2017	1,332	10	-	133	133	1,199
2 laptops- 1 for MDS and 1 for Harmony A nurses	4/30/2017	1,790	5	-	358	358	1,432
6 wanderingguards	5/31/2017	3,401	3	-	1,134	1,134	2,267
inverter for washing machine #3	5/31/2017	659	5	-	132	132	527
Storage cabinets for supplies in Annex (2)	6/30/2017	6/30/2017	3,577	10	358	358	3,219
Desk for new APRN office	6/30/2017	617	15	-	41	41	576
6 double bin laundry hampers	6/30/2017	1,311	20	-	66	66	1,245
Refrigerator Harmony Conference Room	7/31/2017	1,790	5	-	358	358	1,432
5 mattresses	7/31/2017	638	10	-	64	64	574
Cisco 52 port SG500 series switch	7/31/2017	798	7	-	114	114	684
wireless router- capital lease	7/31/2017	1,064	2	-	532	532	532
30 gal hamper	8/31/2017	14,554	5	-	2,911	2,911	11,643
bookkeeper replacement computer	8/31/2017	581	5	-	116	116	465
9/30/2017	1,010	5	-	202	202	808	
<b>Total 2017</b>		<b>\$ 51,772</b>		<b>\$ -</b>	<b>\$ 9,847</b>	<b>\$ 9,847</b>	<b>41,925</b>

<b>Grand Total</b>		<b>\$ 1,560,832</b>		<b>\$ 1,261,302</b>	<b>\$ 69,737</b>	<b>\$ 1,331,040</b>	<b>229,792</b>
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**Non-Movable Equipment**

2005	Acquisitions	Historical Cost	Useful Life (in years)	2005 Acc. Dep	2006 Depreciation	2006 Acc. Dep	Net Book Value
Acquisitions	9/30/2005	\$ 2,565	5	\$ 2,565	\$ -	\$ 2,565	-
Acquisitions	9/30/2005	2,986	10	2,986	-	2,986	-
Acquisitions	9/30/2005	64,342	15	49,327	4,289	53,616	10,726
Acquisitions	9/30/2005	509	12	509	-	509	-
Allegiant-Satellite Dish	11/30/2005	11,301	10	11,301	-	11,301	-
SBC-Phone Lines	12/31/2005	1,505	10	1,505	-	1,505	-
<b>2005 TOTAL</b>		<b>\$ 83,208</b>		<b>\$ 68,193</b>	<b>\$ 4,289</b>	<b>\$ 72,482</b>	<b>10,726</b>

2012 Additions	Date of Acquisitions	Historical Cost	Useful Life (in years)	2012 Acc. Dep	2013 Depreciation	2013 Acc. Dep	Net Book Value
Hot Water #1 Ignitor	12/24/2011	644	10	\$ 322	\$ 64	\$ 386	258
Hot Water #2 Motor	12/27/2011	1,654	10	827	165	992	662
Hot Water #1 Gas Valve	12/27/2011	877	10	439	88	527	351
Recharged Cylinder/New Hood	12/27/2011	1,018	10	509	102	611	407
<b>2012 TOTAL</b>		<b>\$ 4,193</b>		<b>\$ 2,097</b>	<b>\$ 419</b>	<b>\$ 2,516</b>	<b>1,678</b>

<b>Grand Total</b>		<b>\$ 87,401</b>		<b>\$ 70,289</b>	<b>\$ 4,708</b>	<b>\$ 74,997</b>	<b>12,404</b>
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<b>Total Non-Related Party Assets</b>		<b>\$ 4,141,425</b>		<b>\$ 3,203,497</b>	<b>\$ 149,772</b>	<b>\$ 3,353,270</b>	<b>785,481</b>
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**Related Party Asset Additions**

1400 Building	Date of Acquisitions	Historical Cost	Useful Life (in years)	2008 Acc. Dep	2009 Depreciation	2009 Acc. Dep	Net Book Value
Wood Shed	10/20/2008	\$ 5,566	20	\$ 2,156	\$ 278	\$ 2,434	3,132
<b>Total for (Building)</b>		<b>\$ 5,566</b>		<b>\$ 2,156</b>	<b>\$ 278</b>	<b>\$ 2,434</b>	<b>3,132</b>

**Building Improvements**

Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2008 Acc. Dep	2009 Depreciation	2009 Acc. Dep	Net Book Value
Exterior Painting	11/7/2008	\$ 38,700	5	\$ 38,700	\$ -	\$ 38,700	-
Ceiling Tiles	12/18/2008	45,914	8	40,128	5,739	45,867	47
Corridor Handrails	01/31/09	17,946	15	8,257	1,196	9,453	8,493
Wall in Dining Room	2/28/2009	1,000	20	328	50	378	622
160 Resident Room Closets	3/24/2009	153,977	15	64,154	10,265	74,419	79,558
Shower Core Renovation	5/4/2009	42,537	20	12,023	2,127	14,150	28,387
Acrobyn in Resident Room/Hallway	5/31/2009	50,855	10	28,101	5,086	33,187	17,669
Corridor Flooring	06/30/09	114,424	10	59,191	11,442	70,633	43,791
4 Condensing Units	6/30/2009	16,500	15	5,690	1,100	6,790	9,710
Door Replacement	06/30/09	107,879	15	37,204	7,192	44,396	63,484
Elevator Panels & Flooring	7/15/2009	5,822	10	3,012	582	3,594	2,228
Boiler	7/15/2009	102,000	20	25,080	5,100	30,180	71,820
Ambulance Glass Doors & Window	7/15/2009	11,109	20	2,731	555	3,286	7,822
7.5 ton Roof Top AC Unit	8/15/2009	12,950	10	5,910	1,295	7,205	5,745
Stainless Steel in Kitchen	8/28/2009	1,780	15	528	119	647	1,133
Carpeting in Tranq Lounge	2/28/2010	4,309	5	4,309	-	4,309	-
Basement Flooring	11/30/2010	19,009	5	19,009	-	19,009	-
Basement Renovations	11/30/2010	34,478	20	10,343	1,724	12,067	22,411
Rooflop AC & Electrical	11/22/2010	37,704	20	11,311	1,885	13,196	24,508
Cabinet for Beauty Salon	12/24/2010	2,045	15	818	136	954	1,091
Painting	12/24/2010	2,650	5	2,650	-	2,650	-
Metal doors for Elevator Vestib	12/17/2010	1,488	10	893	149	1,042	446
3 Automatic door openers & device	6/20/2011	6,251	10	3,751	625	4,376	1,875
Addl electrical for AC Rooflop	1/31/2011	1,195	20	359	60	419	777
Automatic grease trap system	5/18/2011	4,023	10	2,414	402	2,816	1,207
Electrical for Steam Table	3/20/2011	897	20	269	45	314	583
Vinyl wallboard/dividers/comers	5/5/2011	3,160	10	1,896	316	2,212	948
telephone system upgrades	6/29/2011	11,344	10	6,806	1,134	7,940	3,404
Acoustic Ceiling Tiles-resident	5/12/2012	13,087	8	8,179	1,636	9,815	3,272
Cabinets for 4 med. 2 nourishme	5/21/2012	18,878	15	6,293	1,259	7,552	11,326
Electrical outlets in patient rooms	9/12/2012	8,808	15	2,936	587	3,523	5,285
Wall Protection	7/25/2012	11,334	10	5,667	1,133	6,800	4,534
Wallpaper of Resident Rooms	12/17/2012	24,632	5	19,706	4,926	24,632	-
Vinyl flooring for rehab gym	12/31/2013	9,341	10	2,802	934	3,736	5,605
Carpet for admin/nursing	9/8/2014	3,026	5	1,815	605	2,420	605
Replace floor in shower stall on	2/16/2015	2,263	10	452	226	678	1,585
Resident Bathroom Floors	4/21/2015	41,131	10	8,226	4,113	12,339	28,792
VCT for resident floor repairs	4/21/2015	1,870	10	374	187	561	1,309
Painting resident room bathroom	5/27/2015	10,210	5	4,084	2,042	6,126	4,084
Shower rooms flooring replacement	9/15/2015	16,683	10	3,336	1,668	5,004	11,679
Wallcovering Bliss Library	6/9/2015	2,993	5	1,198	599	1,797	1,196
Condensing unit walk-in cooler	11/30/2015	5,965	15	398	398	796	5,169
Front Entrance doors/LowerPati	12/10/2015	8,450	10	845	845	1,690	6,760
Prep on Bliss shower stalls	11/11/2015	2,956	10	296	296	592	2,364

**WEST HARTFORD HEALTH AND REHAB CENTER**  
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Description	Date of Acquisitions	Historical Cost	Useful Life (in years)	2016 Acc. Dep	2017 Depreciation	2017 Acc. Dep	Net Book Value
Cabinet fronts & backslashes in A/C System 12 Airhandling Units	12/30/2015	1,370	15	91	91	182	1,188
2 Exterior Doors - Front entrance	4/1/2016	83,590	15	5,573	5,573	11,146	72,444
	2/1/2016	380	10	38	38	76	304
<b>Total for (Building Improvements)</b>		<b>\$ 1,118,912</b>		<b>\$ 468,173</b>	<b>\$ 85,480</b>	<b>\$ 553,654</b>	<b>565,258</b>
<b>Fixed Equipment</b>							
300 KW Diesel Generator	12/28/2011	\$ 71,304	20	\$ 17,826	\$ 3,565	\$ 21,391	49,913
Blinds	7/25/2012	23,045	5	23,045	-	23,045	-
Vulcan gas range	5/25/2012	5,580	10	2,790	558	3,348	2,232
Zone Valve Replacement Heat S Zoning for 3 AC Units	8/31/2013	13,735	15	3,663	916	4,579	9,156
Resident bathroom light fixtures	3/7/2013	8,100	10	3,240	810	4,050	4,050
5 replacement toilets & tanks for new radiator coil	5/21/2014	4,562	10	1,369	456	1,825	2,738
	2/16/2015	1,119	20	112	56	168	951
	4/28/2016	3,670	5	734	734	1,468	2,202
<b>Total for (Fixed Equipment)</b>		<b>\$ 131,115</b>		<b>\$ 52,778</b>	<b>\$ 7,095</b>	<b>\$ 59,873</b>	<b>71,242</b>
<b>Land Improvements</b>							
Split Rail/Chain Link Fencing	4/30/2009	\$ 7,927	15	\$ 3,106	\$ 528	\$ 3,634	4,293
Repair Patio and Sidewalk	6/18/2009	29,215	15	10,213	1,948	12,161	17,054
Trenching for Exterior Lighting	6/26/2009	6,006	15	2,081	400	2,481	3,525
Demo and Rebuild South Wall	6/30/2009	6,106	20	1,579	305	1,884	4,221
Driveway	6/30/2009	54,060	8	14,956	6,758	41,714	12,346
Facility Sign	11/7/2011	5,911	10	2,955	591	3,546	2,364
Sidewalk Concrete Replacement	5/12/2012	6,137	15	2,046	409	2,455	3,682
Patio Expansion Caulking	10/31/2012	1,154	15	308	77	385	769
Exterior Signs	6/9/2015	4,281	10	856	428	1,284	2,997
<b>Total for (Land Improvements)</b>		<b>\$ 120,797</b>		<b>\$ 58,101</b>	<b>\$ 11,444</b>	<b>\$ 69,545</b>	<b>51,252</b>
<b>Moveable Equipment</b>							
80 Beds	12/8/2008	\$ 101,641	12	\$ 59,221	\$ 8,470	\$ 67,691	33,950
80 Beds	01/19/09	99,916	12	57,781	8,326	66,107	33,810
160 Resident Room Chairs	2/26/2009	72,992	15	31,995	4,866	36,861	36,131
160 Bedside Cabinets	3/24/2009	50,543	15	21,059	3,370	24,429	26,114
Kitchen Equipment	7/31/2009	13,924	10	6,691	1,392	8,083	5,841
2 100lb washers & 2 75 lb Dryers	6/30/2010	49,401	10	34,581	4,940	39,521	9,880
Food Carts	12/31/2009	17,996	10	12,597	1,800	14,397	3,599
5 tilt tables for tranquility	6/21/2011	2,935	15	1,174	196	1,370	1,565
Joe machines	6/1/2011	8,748	10	5,249	875	6,124	2,624
steam table	3/21/2011	2,330	10	1,398	233	1,631	699
therapy mat table	3/29/2011	4,621	10	2,773	462	3,235	1,386
therapy table w/lift	12/7/2010	8,930	15	3,572	595	4,167	4,763
weight rack	11/02/2011	1,093	15	437	73	510	583
EMAR/ETAR Computer Equip	8/3/2011	28,744	5	28,744	-	28,744	-
Computer Equipment EMAR/ETAR	10/1/2011	24,097	5	24,097	-	24,097	-
Lounge furniture for 3 resident	8/27/2012	9,183	15	3,061	612	3,673	5,510
13 Elo touch screen computers	9/21/2012	16,328	5	16,328	-	16,328	-
Install 13 ELO Touch Computers	10/31/2012	3,597	5	2,877	719	3,597	-
24 Dining Room Chairs Harmony	8/29/2013	5,611	15	1,496	374	1,870	3,741
New Plate Warming for Kitchen	2/20/2013	3,479	10	1,391	348	1,739	1,739
Recumbent Stepper Machine	6/20/2013	4,694	10	1,878	469	2,347	2,347
5 New timeclock & software	4/30/2014	19,262	10	5,779	1,926	7,705	11,557
Convection Oven	9/8/2014	3,855	10	1,156	385	1,541	2,313
10 Sleeper Sofa Chairs Bliss	12/22/2014	10,533	15	1,404	702	2,106	8,427
2-75lb. Unimac gas dryers and 1	4/21/2015	27,979	10	5,596	2,798	8,394	19,585
61 resident bathroom mirrors	2/16/2015	1,811	10	362	181	543	1,268
Camera Rear Parking Lot	5/27/2015	4,035	5	1,614	807	2,421	1,614
Recover 158 resident room chair	7/23/2015	14,581	10	2,916	1,458	4,374	10,207
5 Pan Electric steamer Kitchen	3/1/2016	6,646	10	665	665	1,330	5,317
<b>Total for (Moveable Equipment)</b>		<b>\$ 619,504</b>		<b>\$ 337,890</b>	<b>\$ 47,042</b>	<b>\$ 384,932</b>	<b>234,572</b>
<b>Total Related Party Assets</b>		<b>\$ 1,995,894</b>		<b>\$ 919,099</b>	<b>\$ 151,340</b>	<b>\$ 1,070,438</b>	<b>925,456</b>
<b>Total Assets</b>		<b>\$ 6,137,319</b>		<b>\$ 4,122,596</b>	<b>\$ 301,112</b>	<b>\$ 4,423,708</b>	<b>1,710,937</b>
PY Variance Roll Forward - Mov. Equip		-		223	-	223	(223)
PY Variance Roll Forward - Leasehold		-		1,602	-	1,602	(1,602)
<b>Cost Report Total</b>		<b>\$ 6,137,319</b>		<b>\$ 4,124,421</b>	<b>\$ 301,112</b>	<b>\$ 4,425,533</b>	<b>1,709,112</b>
Related Party Leasehold Improvements Depreciation (Disclosed on pg 4 of CR) Related Party Movable Equipment Depreciation (Disclosed on pg 4 of CR) Related Party Non-Movable Equipment Depreciation (Disclosed on pg 4 of CR)							
<b>Leasehold Improvements</b>		<b>\$ 2,482,036</b>		<b>\$ 1,873,507</b>	<b>\$ 74,359</b>	<b>\$ 1,947,866</b>	<b>534,170</b>
Additions		11,156		-	968	968	10,188
Disposals		-		-	-	-	-
<b>Related Party Leasehold Improvements</b>		<b>1,245,275</b>		<b>528,430</b>	<b>96,924</b>	<b>625,355</b>	<b>619,921</b>
<b>Related Party Additions</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>\$ 3,738,467</b>		<b>\$ 2,401,938</b>	<b>\$ 172,251</b>	<b>\$ 2,574,189</b>	<b>1,164,278</b>
<b>Movable Equipment</b>		<b>\$ 1,509,060</b>		<b>\$ 1,261,527</b>	<b>\$ 59,890</b>	<b>\$ 1,321,418</b>	<b>187,642</b>
Additions		51,772		-	9,847	9,847	41,925
Disposals		-		-	-	-	-
<b>Related Party Movable Equipment</b>		<b>619,504</b>		<b>337,890</b>	<b>47,042</b>	<b>384,933</b>	<b>234,571</b>
<b>Related Party Additions</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>\$ 2,180,336</b>		<b>\$ 1,599,417</b>	<b>\$ 116,780</b>	<b>\$ 1,716,197</b>	<b>464,139</b>
<b>Non-movable Equipment</b>		<b>\$ 87,401</b>		<b>\$ 70,289</b>	<b>\$ 4,708</b>	<b>\$ 74,997</b>	<b>12,404</b>
Additions		-		-	-	-	-
<b>Related Party Non-movable Equipment</b>		<b>131,115</b>		<b>52,778</b>	<b>7,095</b>	<b>59,873</b>	<b>71,242</b>
<b>Related Party Additions</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>		<b>\$ 218,516</b>		<b>\$ 123,067</b>	<b>\$ 11,803</b>	<b>\$ 134,870</b>	<b>83,646</b>
Per Trial Balance		3,761,061			139,329	3,006,951	754,110
Per Cost Report Depreciation		6,137,319			300,834	4,425,257	1,712,062
Related Party		1,995,894			151,062	1,070,160	925,734
F/S vs C/R Variance		(2,376,258)			(161,505)		(32,218)
Rounding Variance							(1)
					(161,505)		(32,219)
<b>F/S vs C/R NBV - Page 31, Line 9B</b>		<b>(32,219)</b>					
<b>F/S vs C/R Dep. - Page 36, Line F2</b>		<b>(161,505)</b>					
<b>Reserve for Dep. - Page 35, Line A3</b>		<b>925,734</b>					

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

Name of Facility Brookview Corporation d/b/a West Ha	License No. 1057-C	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					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	160				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Fixed				
b. Date Mortgage Obtained	08/26/13				
c. Interest Rate for the Cost Year	4.05%				
d. Term of Mortgage (number of years)	30				
e. Amount of Principal Borrowed	6,811,600				
f. Principal balance outstanding as of 9/30/2017	6,326,625				
<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.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Brookview Corporation d/b/a West Ha		1057-C	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)



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

Name of Facility		License No.		Report for Year Ended		Page	of
Brookview Corporation d/b/a West		1057-C		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Provider Tax & Capital Lease Interest				\$	21,073	21,073	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	21,073	21,073	
14. Insurance							
a. Insurance on Property (buildings only)				\$	101,441	101,441	
b. Insurance on Automobiles				\$	250	250	
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>				\$	101,691	101,691	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	15,060,331	15,060,331	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartford Health & Rehabil				1057-C	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	\$ 364,561	364,561		
7.			Other - See attached Schedule	\$ 1,900	1,900		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 120,000	120,000		
10.	15	1e	Accounting & Legal	\$ 33,385	33,385		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 482	482		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 9,842	9,842		
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	m3	Unallowable Advertising *	\$ 24,867	24,867		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 900	900		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 59,183	59,183		
<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	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 615,120	615,120		

\* 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)
13	8e	Respiratory Therapist	\$ 1,900		
<b>Total Other Fees Adjustments</b>			\$ 1,900	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Late Fees & Fines	\$ 35,615		
16	M13	Penalties	23,568		
<b>Total Other A&amp;G Adjustments</b>			\$ 59,183	\$ -	\$ -

**West Hartford Health Care 2017 Cost Report**  
**Disallowance Schedule for Cell Phones**  
**9/30/2017**

	<u>Amount</u>	
Total Cell Phone Exp acct #51300	1,922	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<u><u>\$ 482</u></u>	

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Brookview Corporation d/b/a West Hartford Health & Rehat			1057-C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 615,120	615,120		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 385,730	385,730		
28.	20	5d	Ambulance/Limousine	\$ 7,432	7,432		
29.	20	5f	X-rays, etc	\$ 11,502	11,502		
30.	20	5h	Laboratory	\$ 34,814	34,814		
31.	20	5c	Medical Supplies	\$ 11,138	11,138		
32.	20	5e2	Oxygen (non emergency)	\$ 8,063	8,063		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 38,332	38,332		
<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	\$ 11,630	11,630		
<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	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 1,123,761	1,123,761		

\*\*\* 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.

Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Supplies Patient Personal	\$ 5,598		
20	5j	Nursing Equipment Med A	11,567		
20	5j	IV Therapy Expense	21,165		
20	5j	Non-covered Audiology Charges	2		
<b>Total Other Ancillary Costs</b>			<b>\$ 38,332</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Provider Tax Interest	\$ 11,630		
<b>Total Other Property Adjustments</b>			<b>\$ 11,630</b>	<b>\$ -</b>	<b>\$ -</b>

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	License No.	Report for Year Ended			Page	of
Brookview Corporation d/b/a West Hartfi	1057-C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 16,911,332	16,911,332				
b. Medicaid Room and Board Contractual Allowance **	\$ (7,592,153)	(7,592,153)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,051,232	2,051,232				
b. Medicare Room and Board Contractual Allowance **	\$ 237,464	237,464				
4. a. Private-Pay Residents and Other	\$ 3,170,542	3,170,542				
b. Private-Pay Room and Board Contractual Allowance **	\$ (183,228)	(183,228)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 221,022	221,022				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (220,565)	(220,565)				
c. Prescription Drugs - Non-Medicare	\$ 199,871	199,871				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (199,708)	(199,708)				
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	\$ 274,529	274,529				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (167,246)	(167,246)				
c. Physical Therapy - Non-Medicare	\$ 162,843	162,843				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (162,843)	(162,843)				
4. a. Speech Therapy - Medicare	\$ 166,416	166,416				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (120,547)	(120,547)				
c. Speech Therapy - Non-Medicare	\$ 64,633	64,633				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (63,146)	(63,146)				
5. a. Occupational Therapy - Medicare	\$ 368,456	368,456				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (244,219)	(244,219)				
c. Occupational Therapy - Non-Medicare	\$ 205,800	205,800				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (120,788)	(120,788)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 3,795	3,795				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (60,828)	(60,828)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 14,902,664	14,902,664				
<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 ( <i>Specify</i> )	\$ 66	66				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$					
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 66	66				
<b>VI. Total All Revenue</b> (III + V)	\$ 14,902,730	14,902,730				

\* 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	Lab Medicare A	\$ 24,819		
30 II 6a	Allow Lab MCR A	(24,819)		
30 II 6a	X-ray Medicare A	5,626		
30 II 6a	Allow X-ray MCR A	(5,626)		
30 II 6a	Lab Insurance B	3,828		
30 II 6a	Allow Pharmacy MCR B	(33)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 3,795</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab Insurance Other	\$ 20,200		
30 II 6b	Allow Lab Insurance Other	(20,167)		
30 II 6b	X-ray Insurance Other	5,959		
30 II 6b	Allow X-ray Insurance Other	(5,959)		
30 II 6b	Retro Ancillaries	(60,861)		
<b>Total Other Resident Revenue</b>		<b>\$ (60,828)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Medicare Interest Income	N/A	\$ 66		
<b>Total Interest Income</b>			<b>\$ 66</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
Brookview Corporation d/b/a West Har	1057-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	195,195
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	4,731,608
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	72,704
5. Prepaid Expenses			\$	74,718
a. Prepaid Insurance	52,936			
b. Prepaid Real/Property Taxes	3,301			
c. Prepaid Other	18,481			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	5,074,225
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>3,738,467</u>		\$	1,164,278
	Accum. Depreciation <u>2,574,189</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>218,516</u>		\$	83,646
	Accum. Depreciation <u>134,870</u>	Net		
6. Movable Equipment	*Historical Cost <u>2,180,337</u>		\$	464,139
	Accum. Depreciation <u>1,716,198</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(32,219)
F/S vs C/R NBV	(32,219)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	1,679,844

\* 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 Brookview Corporation d/b/a West Hart	License No. 1057-C	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	6,754,069
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
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> )			\$	
_____				
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	6,754,069

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

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

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

Name of Facility Brookview Corporation d/b/a West Hartford Ho		License No. 1057-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,006,409
2. Notes Payable ( <i>itemize</i> )				\$	111,521
Note Payable Officer				100,000	
Capital Lease Payable				11,521	
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> )				\$	410,847
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	8,419
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> )				\$	1,120,279
Credit Balance Liabilities		671,297	Accrued Pension	55,386	
Cost Stmt Medicaid/Medicare		252,245	Accrued Accounting	9,300	
Due to Cash Resident Funds		96,272	Accrued Expense Other	6,330	
P/R Pension Employee		6	Accrued Insurance Finan	29,443	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	2,657,475

\* 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 Brookview Corporation d/b/a West Hartford		License No. 1057-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,657,475	
<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> )					
\$ 518,157					
Name and Address of Lender		Amount	Loan Date		
Due to Avon Health Care		518,157			
4. Other Long-Term Liabilities ( <i>itemize</i> )					
\$					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					
\$ 518,157					
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					
\$ 3,175,632					

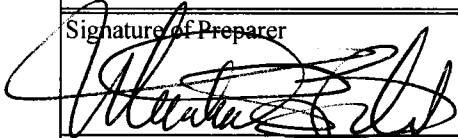
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Ha	1057-C	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> )			\$	925,734
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			\$	925,734
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	391,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,257,799
6. Gain or Loss for Period			\$	3,904
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	2,652,703
<b>C. Total Reserves and Net Worth</b>			\$	3,578,437
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	6,754,069

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Brookview Corporation d/b/a West Hartfd	1057-C	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	2,840,693
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	14,902,730
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	14,898,826
D. Net Income or Deficit			\$	3,904
E. Balance			\$	2,844,597
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Adj Subsequent to 2016 Cost Report Filing			(86,775)	
2. Other ( <i>itemize</i> )				
Total Expenses Per Page 27			\$15,060,331	
(Less) F/S vs C/R Depreciation			(161,505)	
Total F/S Expenses			\$14,898,826	
F-3. Total Additions			\$	(86,775)
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	105,119
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
Leonard Schwartz		Owner	105,119	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	105,119
H. <b>Balance at End of Period</b>			\$	2,652,703
				09/30/17

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

Name of Facility Brookview Corporation d/b/a West	License No. 1057-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<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 1/18/18		
Printed Name of Preparer Matthew S. Bavolack				
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 Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center 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 West Hartford Health & Rehabilitation Center. 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 West Hartford Health & Rehabilitation Center 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  
January 19, 2018

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

Facility Name Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center

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: West Hartford Health Care		Engagement: West Hartford Health Care 2017 Year Report		Period Ending: 12/31/17		Tax Service: A/R - 12/31/17	
Account	Description	A/R	JE Ref #	Sub	WHTF -	Total	WHTF - Total
		2017			2017	2017	2017
11620	Cash Resident Funds	96,272.00			96,272.00		80,541.00
13010	A/R Private	876,873.00			876,873.00		680,350.23
13020	A/R Medicaid	2,501,348.00			2,501,348.00		2,671,547.32
13040	A/R Medicare A	399,225.00			399,225.00		224,100.21
13050	A/R Medicare B	144,261.00			144,261.00		162,572.21
13060	A/R Coinsurance	196,852.00			196,852.00		172,557.39
13080	A/R Insurance Other	661,781.00			661,781.00		693,934.34
13290	Allowance for Doubtful Accounts	(55,938.00)			(55,938.00)		(105,000.00)
13300	A/R Refunds	7,206.00			7,206.00		5,431.00
13600	A/R Suspense	0.00			0.00		86,890.00
15300	Prepaid Insurance	52,936.00			52,936.00		5,048.00
15380	Inventory	72,704.00			72,704.00		79,578.00
15700	Prepaid Real/Property Taxes	3,301.00			3,301.00		3,684.00
15800	Prepaid Other	18,481.00			18,481.00		10,272.00
19320	Fixed Equipment	87,400.00			87,400.00		87,400.00
19390	Accum Depr Fixed Equipment	(74,929.00)			(74,929.00)		(70,421.00)
19420	Leasehold Improvements	2,279,493.00			2,279,493.00		2,268,337.00
19490	Accum Depr Leasehold Impvmts	(1,795,009.00)			(1,795,009.00)		(1,732,142.00)
19520	Furniture & Equipment	1,210,638.00			1,210,638.00		1,448,529.00
19590	Accum Depr Furniture & Equipmt	(985,260.00)			(985,260.00)		(1,171,190.00)
19620	Computer Software	183,530.00			183,530.00		0.00
19690	Accum Depr Computer Software	(150,753.00)			(150,753.00)		0.00
21020	Accounts Payable Trade	(1,006,409.00)			(1,006,409.00)		(961,718.00)
21300	Credit Balance Liabilities	(671,297.00)			(671,297.00)		(776,198.70)
21600	Cost Stimnt Medicaid/Medicare	(252,245.00)			(252,245.00)		(102,218.00)
21610	Due to Cash Resident Funds	(96,272.00)			(96,272.00)		(84,417.00)
22100	Capital Lease Payable	(11,521.00)			(11,521.00)		0.00
23010	Due to Avon Convalescent	0.00			0.00		(254,986.00)
25320	P/R Pension Employee	(6.00)			(6.00)		0.00
25360	P/R Garnishment	(199.00)			(199.00)		(175.00)
25500	Accrued Payroll	(118,401.00)			(118,401.00)		(109,844.00)
25600	Accrued FICA Taxes	(8,419.00)			(8,419.00)		(8,644.00)
25650	Accrued Vac Personal Sick	(292,247.00)			(292,247.00)		(306,670.00)
25680	Accrued Pension	(55,386.00)			(55,386.00)		(56,360.00)
26100	Accrued Accounting	(9,300.00)			(9,300.00)		(16,006.00)
26110	Accrued User Fee	0.00			0.00		(234,478.00)
26130	Accrued Insurance Financing	(29,443.00)			(29,443.00)		0.00
26140	Accrued Interest	0.00			0.00		(65.00)
26150	Accrued Expense Other	(6,330.00)			(6,330.00)		0.00
29630	Due to Avon Health Care	(518,157.00)			(518,157.00)		0.00
29660	Note Payable Officer	(100,000.00)			(100,000.00)		0.00
30100	Shareholder Distributions	105,119.00			105,119.00		264,111.00
30110	Capital Stock	(391,000.00)			(391,000.00)		(391,000.00)
30120	Retained Earnings	(2,362,918.00)			(2,362,918.00)		(2,880,328.00)
40100	Room & Board Private	(1,470,617.00)			(1,470,617.00)		(1,389,258.00)
40110	Private Discounts	7,050.00			7,050.00		5,050.00
40220	PT Private	0.00			0.00		(2,990.00)
40230	OT Private	(13,770.00)			(13,770.00)		(1,870.00)
40240	ST Private	(1,487.00)			(1,487.00)		(161.00)
41100	Room & Board Medicaid	(16,911,332.00)			(16,911,332.00)		(16,331,642.00)
41110	Allowance R&B Medicaid	7,404,350.00			7,404,350.00		6,863,728.00
41220	PT Medicaid	(54,752.00)			(54,752.00)		(66,719.00)
41225	Allow PT MCD	54,752.00			54,752.00		66,814.00
41230	OT Medicaid	(71,242.00)			(71,242.00)		(76,214.00)
41235	Allow OT MCD	71,242.00			71,242.00		76,336.00
41240	ST Medicaid	(7,240.00)			(7,240.00)		(26,066.00)
41245	Allow ST MCD	7,240.00			7,240.00		26,140.00
43000	Medicare Revenue	0.00			0.00		18.00
43001	Medicare Room & Board	458.00			458.00		0.00
43100	Room & Board Medicare	(2,051,690.00)			(2,051,690.00)		(1,846,114.00)
43110	Allowance R&B Medicare	(278,462.00)			(278,462.00)		(302,783.00)
43120	Medicare Discounts	40,510.00			40,510.00		42,961.00
43210	Pharmacy Medicare A	(220,565.00)			(220,565.00)		(224,795.00)
43215	Allow Phar MCR A	220,565.00			220,565.00		224,795.00
43220	PT Medicare A	(144,574.00)			(144,574.00)		(120,658.00)
43225	Allow PT MCR A	135,978.00			135,978.00		118,959.00
43230	OT Medicare A	(138,485.00)			(138,485.00)		(122,574.00)
43235	Allow OT MCR A	135,550.00			135,550.00		117,476.00
43240	ST Medicare A	(91,248.00)			(91,248.00)		(78,724.00)
43245	Allow ST MCR A	94,646.00			94,646.00		79,342.00
43250	Lab Medicare A	(24,819.00)			(24,819.00)		(20,804.00)
43255	Allow Lab MCR A	24,819.00			24,819.00		20,804.00
43270	X-ray Medicare A	(5,626.00)			(5,626.00)		(10,673.00)
43275	Allow X-ray MCR A	5,626.00			5,626.00		10,673.00
43310	Pharmacy MCR B	(457.00)			(457.00)		(956.00)
43315	Allow Pharmacy MCR B	33.00			33.00		69.00
43320	PT Medicare B	(92,924.00)			(92,924.00)		(195,132.00)

Blank Trial Balance

Account	Description	ADJ	JE Ref #	RJE	WPreF >	FINAL	< WPreF	1st PP-FINAL
		9/30/2017				9/30/2017		9/30/2016
43325	Allow PT MCR B	27,318.00				27,318.00		57,626.00
43330	OT Medicare B	(160,060.00)				(160,060.00)		(170,561.00)
43335	Allow OT MCR B	49,495.00				49,495.00		50,141.00
43340	ST Medicare B	(36,154.00)				(36,154.00)		(55,849.00)
43345	Allow ST MCR B	10,836.00				10,836.00		17,512.00
44100	Room & Board Insurance Other	(1,377,528.00)				(1,377,528.00)		(1,694,429.00)
44110	Allowance R&B Insurance Other	176,178.00				176,178.00		195,327.00
44120	Insurance Other Dividends	(3,735.00)				(3,735.00)		0.00
44510	Pharmacy Insurance Other	(199,871.00)				(199,871.00)		(160,694.00)
44515	Allow Phar Insurance Other	199,708.00				199,708.00		160,694.00
44520	PT Insurance Other	(108,091.00)				(108,091.00)		(106,677.00)
44525	Allow PT Insurance Other	108,091.00				108,091.00		106,677.00
44530	OT Insurance Other	(120,788.00)				(120,788.00)		(119,976.00)
44535	Allow OT Insurance Other	120,788.00				120,788.00		119,976.00
44540	ST Insurance Other	(55,906.00)				(55,906.00)		(72,666.00)
44545	Allow ST Insurance Other	55,906.00				55,906.00		72,666.00
44550	Lab Insurance Other	(20,200.00)				(20,200.00)		(17,085.00)
44555	Allow Lab Insurance Other	20,167.00				20,167.00		17,085.00
44570	X-ray Insurance Other	(5,959.00)				(5,959.00)		(8,764.00)
44575	Allow X-ray Insurance Other	5,959.00				5,959.00		8,764.00
44820	PT Insurance B	(37,031.00)				(37,031.00)		(31,927.00)
44825	Allow PT Insurance B	3,950.00				3,950.00		(8,782.00)
44830	OT Insurance B	(69,911.00)				(69,911.00)		(49,848.00)
44835	Allow OT Insurance B	(12,068.00)				(12,068.00)		(11,046.00)
44840	ST Insurance B	(39,014.00)				(39,014.00)		(53,643.00)
44845	Allow ST Insurance B	15,065.00				15,065.00		14,219.00
44850	Lab Insurance B	(3,828.00)				(3,828.00)		(7,777.00)
45000	Part B Ancillary Income	0.00				0.00		412.00
48000	Room & Board Retro Private	(197,139.00)				(197,139.00)		(68,249.00)
48100	Room & Board Retro Medicaid	187,803.00				187,803.00		75,266.00
48300	Room & Board Retro Medicare	488.00				488.00		(3,247.00)
48400	Room & Board Retro Ins Other	(121,523.00)				(121,523.00)		14,052.00
48600	Retro Ancillaries	60,861.00				60,861.00		0.00
49190	Interest Income	(66.00)				(66.00)		(2.00)
51010	P/R Administrator	153,276.00				153,276.00		144,092.00
51150	P/R Office	314,717.00				314,717.00		310,792.00
51240	Legal Fees	57,877.00				57,877.00		49,616.00
51260	Accounting Fees	57,861.00		(15,263.00)		42,598.00		47,290.00
51280	Professional Fees	4,573.00		15,263.00		19,836.00		3,616.00
51290	Telephone	9,162.00		(393.00)		8,769.00		10,954.00
51300	Cellular Phones	1,529.00		393.00		1,922.00		1,593.00
51310	Advertising Help Wanted	5,050.00		26,439.00		31,489.00		6,019.00
51330	Business Promotion	24,867.00				24,867.00		39,027.00
51350	Dues / Association	11,528.00				11,528.00		11,306.00
51370	Licenses	2,000.00				2,000.00		2,801.00
51380	Office Supplies	29,009.00				29,009.00		25,921.00
51390	Purchased Services Office	201,152.00				201,152.00		202,396.00
51400	Courier & Postage	6,906.00				6,906.00		6,340.00
51410	Office Equipment Rental	18,770.00				18,770.00		19,556.00
51420	Employee Travel	5,511.00				5,511.00		3,537.00
51430	Professional Development	21,267.00				21,267.00		18,566.00
51440	Late Fees & Fines	35,615.00				35,615.00		36,114.00
51450	Bank Charges	8,984.00				8,984.00		7,641.00
51460	Payroll Processing	21,542.00				21,542.00		21,307.00
51470	Donation Expense	900.00				900.00		1,150.00
51480	Employee Relations	10,846.00				10,846.00		11,007.00
51500	Computer Services	67,961.00				67,961.00		43,527.00
51560	Other Administrative Expense	106.00				106.00		0.00
51570	Bad Debt Expense	120,000.00				120,000.00		333,466.00
51580	Penalties	23,568.00				23,568.00		1,625.00
51700	Other Insurance	15,785.00				15,785.00		21,629.00
51750	Auto Insurance	250.00				250.00		0.00
51950	State Provider Tax	903,247.00				903,247.00		886,014.00
53600	Fica Tax	439,637.00				439,637.00		499,466.00
53610	State Unemployment Taxes	79,872.00				79,872.00		102,666.00
53620	Federal Unemployment Taxes	8,234.00				8,234.00		8,238.00
53630	Workers Compensation Ins	173,491.00				173,491.00		187,872.00
53640	Employee Group Insurance	959,255.00				959,255.00		899,318.00
53650	Reimbursed Employee Health	45.00				45.00		365.00
53660	Pension Expense	56,400.00				56,400.00		56,476.00
53680	Union Pension Expense	199,811.00				199,811.00		214,405.00
53750	Union Training Fund	25,909.00				25,909.00		26,512.00
53760	Union Dues	(88.00)				(88.00)		(64.00)
53780	New Hire Expense	2,459.00				2,459.00		2,972.00
53790	Employee Physicals/Medication	1,706.00				1,706.00		1,392.00
55010	P/R Maintenance Supervisor	74,313.00				74,313.00		69,508.00
55030	P/R Asst Maintenance Supervisor	60,473.00				60,473.00		61,711.00
55380	Maintenance Supplies	30,872.00				30,872.00		23,415.00
55390	Repair & Maintenance	24,191.00				24,191.00		19,849.00
55430	Groundskeeping	11,331.00				11,331.00		13,213.00
55470	Rubbish Removal	23,195.00				23,195.00		24,514.00
55480	Snow Removal	11,406.00				11,406.00		11,167.00

Account	Description	ADJ	JE Ref #	RJE	WPreRef >	FINAL	< WPreRef	1st PP-FINAL
		9/30/2017				9/30/2017		9/30/2016
55490	Purchased Maintenance Contract	45,629.00				45,629.00		44,888.00
5566-010	PERSONAL PROPERTY TAXES	0.00		8,125.00		8,125.00		8,652.00
55660	Personal Property Taxes	15,383.00				15,383.00		15,212.00
55710	Water & Sewer	51,605.00				51,605.00		49,629.00
55720	Gas	84,233.00				84,233.00		63,176.00
55740	Electricity	53,069.00				53,069.00		64,848.00
57380	Laundry Supplies	11,214.00				11,214.00		9,691.00
57390	Purchase Service Laundry	348,851.00				348,851.00		339,765.00
57400	Linen & Bedding	13,826.00				13,826.00		7,596.00
59160	Housekeeping Purchased Service	540,678.00				540,678.00		540,586.00
59380	Housekeeping Supplies	31,425.00				31,425.00		33,235.00
63150	P/R Dietary Staff	503,219.00				503,219.00		504,647.00
63230	Consult Dietician	80,160.00				80,160.00		80,380.00
63340	Raw Food	402,938.00				402,938.00		417,167.00
63380	Dietary Supplies	18,609.00				18,609.00		18,033.00
63390	Dietary Purchase Services	58,073.00				58,073.00		58,231.00
65010	P/R Recreation Director	54,985.00				54,985.00		53,170.00
65150	P/R Recreation Staff	121,266.00				121,266.00		121,130.00
65380	Recreation Supplies	9,330.00				9,330.00		8,023.00
65400	Resident & Family Entertainment	6,776.00				6,776.00		7,644.00
65450	Cable TV	2,782.00				2,782.00		3,211.00
67010	P/R Social Service Supervisor	183,029.00				183,029.00		142,041.00
67150	P/R Social Service Staff	38,052.00				38,052.00		62,449.00
67280	Social Service Consultant	0.00				0.00		699.00
70200	Medical Director	28,800.00				28,800.00		28,800.00
70210	Medical Director Program	30,450.00				30,450.00		34,200.00
70280	Consult Psychiatrist	0.00				0.00		300.00
70300	Consult Pharmacist	8,212.00				8,212.00		10,566.00
70310	Consult Respiratory Therapy	1,900.00				1,900.00		1,575.00
70600	Consult Other	2.00				2.00		52.00
70920	Consult Dentist	7,917.00				7,917.00		7,632.00
70930	Outside Medical Appointments	209.00				209.00		11,923.00
73160	Therapy Equipment Rental	16,840.00				16,840.00		17,220.00
73170	Purchased Physical Therapy	262,052.00		(73.00)		261,979.00		323,032.00
73180	Physical Therapy Supplies	1,897.00		73.00		1,970.00		5,441.00
73190	Purchased Speech Therapy	82,868.00				82,868.00		99,245.00
73200	Purchased Occupational Therapy	364,561.00				364,561.00		344,180.00
76290	Pharmacy	20,383.00				20,383.00		13,993.00
76380	Oxygen Supplies	8,063.00				8,063.00		8,768.00
76400	Pharmacy Other	187,719.00				187,719.00		177,166.00
76500	Pharmacy Medicare	177,628.00				177,628.00		186,361.00
76600	IV Therapy Expense	21,165.00				21,165.00		9,059.00
76700	Lab Expense	34,814.00				34,814.00		31,507.00
76760	X-Ray Expense	11,502.00				11,502.00		20,694.00
76860	Resident Travel	7,432.00				7,432.00		13,944.00
76900	Supplies Patient Personal	5,598.00				5,598.00		4,543.00
83010	P/R Director Of Nursing	112,393.00				112,393.00		107,975.00
83030	P/R Asst Director Of Nursing	87,982.00				87,982.00		96,319.00
83050	P/R Nursing Support Staff	107,346.00				107,346.00		111,863.00
83070	P/R Nursing Support RN	248,614.00				248,614.00		323,191.00
83080	P/R Infection Control Nurse	75,064.00				75,064.00		38,675.00
83100	P/R Nursing Supervisors	471,659.00				471,659.00		452,680.00
83110	P/R RN	190,003.00				190,003.00		291,264.00
83120	P/R LPN	1,563,188.00				1,563,188.00		1,478,208.00
83130	P/R Aides	2,290,690.00				2,290,690.00		2,308,005.00
83150	P/R Clinical Coordinator	44,480.00				44,480.00		48,083.00
83370	Nursing Equipment Rental	71,105.00				71,105.00		63,329.00
83375	Nursing Equipment Med A	11,567.00				11,567.00		7,452.00
83380	Nursing Supplies	201,549.00				201,549.00		217,054.00
83385	Non Qual T19 Part B Supplies	53,657.00				53,657.00		34,204.00
83390	Medical Supplies Medicare	(18.00)				(18.00)		0.00
83395	Non Qual Other Part B Supplies	11,158.00				11,158.00		10,747.00
83400	Medical Software Subscriptions	49,498.00				49,498.00		33,563.00
83500	Purchased Service RNs	15,601.00				15,601.00		44,965.00
83510	Nursing Dept Consultant	43,768.00		(26,439.00)		17,329.00		46,334.00
83520	Purchased Service LPNs	18,679.00				18,679.00		12,313.00
97000	Interest Expense	21,073.00				21,073.00		0.00
97700	Rent	798,928.00		(274,505.00)		524,423.00		461,302.00
9780-010	Related Taxes	0.00		145,589.00		145,589.00		115,526.00
9781-010	Related Insurance	0.00		85,656.00		85,656.00		85,660.00
9782-010	Related Mortgage Insurance	0.00		35,135.00		35,135.00		39,562.00
97900	State Corporate Taxes	0.00				0.00		250.00
98250	Depr Fixed Equipment	4,508.00				4,508.00		5,136.00
98260	Depr Leasehold Improvement	62,867.00				62,867.00		66,886.00
98270	Depr Furniture & Equipment	71,954.00				71,954.00		68,058.00
Marcum 102	Prior Period Revenue	0.00				0.00		(809.00)
Marcum 103	Laundry Staff Contract Service	0.00				0.00		300.00
<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>0.00</b>				<b>166,523.00</b>



Client: **West Hartford Health Care**  
 Engagement: **Medicaid - West Hartford Health Care 2017 Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report - P&L**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE 9/30/2017	WPref > FINAL 9/30/2017	< WPref
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [2]</b>	<b>Administrators</b>					
51010	P/R Administrator	153,276.00		0.00	153,276.00	
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>153,276.00</b>		<b>0.00</b>	<b>153,276.00</b>	
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
51150	P/R Office	314,717.00		0.00	314,717.00	
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>314,717.00</b>		<b>0.00</b>	<b>314,717.00</b>	
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
63150	P/R Dietary Staff	503,219.00		0.00	503,219.00	
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>503,219.00</b>		<b>0.00</b>	<b>503,219.00</b>	
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>					
55010	P/R Maintenance Supervisor	74,313.00		0.00	74,313.00	
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>74,313.00</b>		<b>0.00</b>	<b>74,313.00</b>	
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
55030	P/R Asst Maintenance Supervisor	60,473.00		0.00	60,473.00	
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>60,473.00</b>		<b>0.00</b>	<b>60,473.00</b>	
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>					
83010	P/R Director Of Nursing	112,393.00		0.00	112,393.00	
83030	P/R Asst Director Of Nursing	87,982.00		0.00	87,982.00	
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>200,375.00</b>		<b>0.00</b>	<b>200,375.00</b>	
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
83100	P/R Nursing Supervisors	471,659.00		0.00	471,659.00	
83110	P/R RN	190,003.00		0.00	190,003.00	
83150	P/R Clinical Coordinator	44,480.00		0.00	44,480.00	
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>706,142.00</b>		<b>0.00</b>	<b>706,142.00</b>	
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
83050	P/R Nursing Support Staff	107,346.00		0.00	107,346.00	
83070	P/R Nursing Support RN	248,614.00		0.00	248,614.00	
83080	P/R Infection Control Nurse	75,064.00		0.00	75,064.00	
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>431,024.00</b>		<b>0.00</b>	<b>431,024.00</b>	
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
83120	P/R LPN	1,563,188.00		0.00	1,563,188.00	
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>1,563,188.00</b>		<b>0.00</b>	<b>1,563,188.00</b>	
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
83130	P/R Aides	2,290,690.00		0.00	2,290,690.00	
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>2,290,690.00</b>		<b>0.00</b>	<b>2,290,690.00</b>	
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
65010	P/R Recreation Director	54,985.00		0.00	54,985.00	
65150	P/R Recreation Staff	121,266.00		0.00	121,266.00	
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>176,251.00</b>		<b>0.00</b>	<b>176,251.00</b>	
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>					
67010	P/R Social Service Supervisor	183,029.00		0.00	183,029.00	
67150	P/R Social Service Staff	38,052.00		0.00	38,052.00	
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>221,081.00</b>		<b>0.00</b>	<b>221,081.00</b>	
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>6,694,749.00</b>		<b>0.00</b>	<b>6,694,749.00</b>	
<b>Group : [13-B]</b>	<b>Professional Fees</b>					
<b>Subgroup : [1]</b>	<b>Dietitian</b>					
63230	Consult Dietician	80,160.00		0.00	80,160.00	
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>80,160.00</b>		<b>0.00</b>	<b>80,160.00</b>	
<b>Subgroup : [2]</b>	<b>Dentist</b>					
70920	Consult Dentist	7,917.00		0.00	7,917.00	
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>7,917.00</b>		<b>0.00</b>	<b>7,917.00</b>	
<b>Subgroup : [3]</b>	<b>Pharmacist</b>					

70300	Consult Pharmacist	8,212.00	0.00	8,212.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>8,212.00</b>	<b>0.00</b>	<b>8,212.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
73170	Purchased Physical Therapy	262,052.00	(73.00)	261,979.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>262,052.00</b>	<b>(73.00)</b>	<b>261,979.00</b>
<b>Subgroup : [5B]</b>	<b>PT - Other</b>			
73180	Physical Therapy Supplies	1,897.00	73.00	1,970.00
<b>Subtotal [5B]</b>	<b>PT - Other</b>	<b>1,897.00</b>	<b>73.00</b>	<b>1,970.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
70200	Medical Director	28,800.00	0.00	28,800.00
70210	Medical Director Program	30,450.00	0.00	30,450.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>59,250.00</b>	<b>0.00</b>	<b>59,250.00</b>
<b>Subgroup : [8E]</b>	<b>Other</b>			
70310	Consult Respiratory Therapy	1,900.00	0.00	1,900.00
83510	Nursing Dept Consultant	43,768.00	(26,439.00)	17,329.00
<b>Subtotal [8E]</b>	<b>Other</b>	<b>45,668.00</b>	<b>(26,439.00)</b>	<b>19,229.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
73190	Purchased Speech Therapy	82,868.00	0.00	82,868.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>82,868.00</b>	<b>0.00</b>	<b>82,868.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
73200	Purchased Occupational Therapy	364,561.00	0.00	364,561.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>364,561.00</b>	<b>0.00</b>	<b>364,561.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>			
83500	Purchased Service RNs	15,601.00	0.00	15,601.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>15,601.00</b>	<b>0.00</b>	<b>15,601.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>			
83520	Purchased Service LPNs	18,679.00	0.00	18,679.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>18,679.00</b>	<b>0.00</b>	<b>18,679.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>946,865.00</b>	<b>(26,439.00)</b>	<b>920,426.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>			
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>			
53630	Workers Compensation Ins	173,491.00	0.00	173,491.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>173,491.00</b>	<b>0.00</b>	<b>173,491.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>			
53610	State Unemployment Taxes	79,872.00	0.00	79,872.00
53620	Federal Unemployment Taxes	8,234.00	0.00	8,234.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>88,106.00</b>	<b>0.00</b>	<b>88,106.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>			
53600	Fica Tax	439,637.00	0.00	439,637.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>439,637.00</b>	<b>0.00</b>	<b>439,637.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>			
53640	Employee Group Insurance	959,255.00	0.00	959,255.00
53650	Reimbursed Employee Health	45.00	0.00	45.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>959,300.00</b>	<b>0.00</b>	<b>959,300.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>			
53660	Pension Expense	56,400.00	0.00	56,400.00
53680	Union Pension Expense	199,811.00	0.00	199,811.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>256,211.00</b>	<b>0.00</b>	<b>256,211.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>			
53750	Union Training Fund	25,909.00	0.00	25,909.00
53760	Union Dues	(88.00)	0.00	(88.00)
53780	New Hire Expense	2,459.00	0.00	2,459.00
53790	Employee Physicals/Medication	1,706.00	0.00	1,706.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>29,986.00</b>	<b>0.00</b>	<b>29,986.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>			
51570	Bad Debt Expense	120,000.00	0.00	120,000.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>

<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>			
51260	Accounting Fees	57,861.00	(15,263.00)	42,598.00
			RJE - 2 (15,263.00)	
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<u>57,861.00</u>	<u>(15,263.00)</u>	<u>42,598.00</u>
<b>Subgroup : [1E]</b>	<b>Legal</b>			
51240	Legal Fees	57,877.00	0.00	57,877.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<u>57,877.00</u>	<u>0.00</u>	<u>57,877.00</u>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>			
51380	Office Supplies	29,009.00	0.00	29,009.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<u>29,009.00</u>	<u>0.00</u>	<u>29,009.00</u>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>			
51290	Telephone	9,162.00	(393.00)	8,769.00
			RJE - 5 (393.00)	
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<u>9,162.00</u>	<u>(393.00)</u>	<u>8,769.00</u>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>			
51300	Cellular Phones	1,529.00	393.00	1,922.00
			RJE - 5 393.00	
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<u>1,529.00</u>	<u>393.00</u>	<u>1,922.00</u>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>			
51950	State Provider Tax	903,247.00	0.00	903,247.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<u>903,247.00</u>	<u>0.00</u>	<u>903,247.00</u>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<u>3,126,416.00</u>	<u>(15,263.00)</u>	<u>3,110,153.00</u>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>			
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>			
51480	Employee Relations	10,846.00	0.00	10,846.00
<b>Subtotal [3]</b>	<b>Gifts to Staff and Residents</b>	<u>10,846.00</u>	<u>0.00</u>	<u>10,846.00</u>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>			
51420	Employee Travel	5,511.00	0.00	5,511.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<u>5,511.00</u>	<u>0.00</u>	<u>5,511.00</u>
<b>Subgroup : [5]</b>	<b>Education Expense</b>			
51430	Professional Development	21,267.00	0.00	21,267.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<u>21,267.00</u>	<u>0.00</u>	<u>21,267.00</u>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>			
51310	Advertising Help Wanted	5,050.00	26,439.00	31,489.00
			RJE - 3 26,439.00	
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<u>5,050.00</u>	<u>26,439.00</u>	<u>31,489.00</u>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>			
51330	Business Promotion	24,867.00	0.00	24,867.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<u>24,867.00</u>	<u>0.00</u>	<u>24,867.00</u>
<b>Subgroup : [M7]</b>	<b>Postage</b>			
51400	Courier & Postage	6,906.00	0.00	6,906.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<u>6,906.00</u>	<u>0.00</u>	<u>6,906.00</u>
<b>Subgroup : [M10]</b>	<b>Contributions</b>			
51470	Donation Expense	900.00	0.00	900.00
<b>Subtotal [M10]</b>	<b>Contributions</b>	<u>900.00</u>	<u>0.00</u>	<u>900.00</u>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>			
51280	Professional Fees	4,573.00	15,263.00	19,836.00
			RJE - 2 15,263.00	
51390	Purchased Services Office	201,152.00	0.00	201,152.00
51460	Payroll Processing	21,542.00	0.00	21,542.00
51500	Computer Services	67,961.00	0.00	67,961.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<u>295,228.00</u>	<u>15,263.00</u>	<u>310,491.00</u>
<b>Subgroup : [M13]</b>	<b>Other</b>			
51370	Licenses	2,000.00	0.00	2,000.00
51440	Late Fees & Fines	35,615.00	0.00	35,615.00
51450	Bank Charges	8,984.00	0.00	8,984.00
51560	Other Administrative Expense	106.00	0.00	106.00
51580	Penalties	23,568.00	0.00	23,568.00
<b>Subtotal [M13]</b>	<b>Other</b>	<u>70,273.00</u>	<u>0.00</u>	<u>70,273.00</u>

<b>Subgroup : [M8]</b>	<b>Dues</b>			
51350	Dues / Association	11,528.00	0.00	11,528.00
<b>Subtotal [M8]</b>	<b>Dues</b>	<b>11,528.00</b>	<b>0.00</b>	<b>11,528.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (con)</b>	<b>452,376.00</b>	<b>41,702.00</b>	<b>494,078.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>			
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>			
63340	Raw Food	402,938.00	0.00	402,938.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>402,938.00</b>	<b>0.00</b>	<b>402,938.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>			
63380	Dietary Supplies	18,609.00	0.00	18,609.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>18,609.00</b>	<b>0.00</b>	<b>18,609.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>			
63390	Dietary Purchase Services	58,073.00	0.00	58,073.00
<b>Subtotal [2B]</b>	<b>Purchased Services</b>	<b>58,073.00</b>	<b>0.00</b>	<b>58,073.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>479,620.00</b>	<b>0.00</b>	<b>479,620.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>			
<b>Subgroup : [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>			
57400	Linen & Bedding	13,826.00	0.00	13,826.00
<b>Subtotal [3A1]</b>	<b>Bed Linens, etc...washed, ironed..</b>	<b>13,826.00</b>	<b>0.00</b>	<b>13,826.00</b>
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>			
57390	Purchase Service Laundry	348,851.00	0.00	348,851.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>348,851.00</b>	<b>0.00</b>	<b>348,851.00</b>
<b>Subgroup : [3D]</b>	<b>Other</b>			
57380	Laundry Supplies	11,214.00	0.00	11,214.00
<b>Subtotal [3D]</b>	<b>Other</b>	<b>11,214.00</b>	<b>0.00</b>	<b>11,214.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>373,891.00</b>	<b>0.00</b>	<b>373,891.00</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>			
59380	Housekeeping Supplies	31,425.00	0.00	31,425.00
<b>Subtotal [4A1]</b>	<b>In-House Care Supplies</b>	<b>31,425.00</b>	<b>0.00</b>	<b>31,425.00</b>
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>			
59160	Housekeeping Purchased Service	540,678.00	0.00	540,678.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<b>540,678.00</b>	<b>0.00</b>	<b>540,678.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
76290	Pharmacy	20,383.00	0.00	20,383.00
76400	Pharmacy Other	187,719.00	0.00	187,719.00
76500	Pharmacy Medicare	177,628.00	0.00	177,628.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>385,730.00</b>	<b>0.00</b>	<b>385,730.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
83380	Nursing Supplies	201,549.00	0.00	201,549.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>201,549.00</b>	<b>0.00</b>	<b>201,549.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>			
83385	Non Qual T19 Part B Supplies	53,657.00	0.00	53,657.00
83390	Medical Supplies Medicare	(18.00)	0.00	(18.00)
83395	Non Qual Other Part B Supplies	11,156.00	0.00	11,156.00
<b>Subtotal [5C]</b>	<b>Medical and Therapeutic Supplies</b>	<b>64,795.00</b>	<b>0.00</b>	<b>64,795.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>			
76860	Resident Travel	7,432.00	0.00	7,432.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>7,432.00</b>	<b>0.00</b>	<b>7,432.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
76380	Oxygen Supplies	8,063.00	0.00	8,063.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>8,063.00</b>	<b>0.00</b>	<b>8,063.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
76760	X-Ray Expense	11,502.00	0.00	11,502.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<b>11,502.00</b>	<b>0.00</b>	<b>11,502.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
76700	Lab Expense	34,814.00	0.00	34,814.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>34,814.00</b>	<b>0.00</b>	<b>34,814.00</b>

<b>Subgroup : [5I]</b>	<b>Recreation</b>			
65380	Recreation Supplies	9,330.00	0.00	9,330.00
65400	Resident & Family Entertainment	6,776.00	0.00	6,776.00
65450	Cable TV	2,782.00	0.00	2,782.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>18,888.00</b>	<b>0.00</b>	<b>18,888.00</b>
<b>Subgroup : [5J]</b>	<b>Other</b>			
70600	Consult Other	2.00	0.00	2.00
70930	Outside Medical Appointments	209.00	0.00	209.00
73160	Therapy Equipment Rental	16,840.00	0.00	16,840.00
76600	IV Therapy Expense	21,165.00	0.00	21,165.00
76900	Supplies Patient Personal	5,598.00	0.00	5,598.00
83370	Nursing Equipment Rental	71,105.00	0.00	71,105.00
83375	Nursing Equipment Med A	11,567.00	0.00	11,567.00
83400	Medical Software Subscriptions	49,498.00	0.00	49,498.00
<b>Subtotal [5J]</b>	<b>Other</b>	<b>175,984.00</b>	<b>0.00</b>	<b>175,984.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis</b>	<b>1,480,860.00</b>	<b>0.00</b>	<b>1,480,860.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>			
55380	Maintenance Supplies	30,872.00	0.00	30,872.00
55390	Repair & Maintenance	24,191.00	0.00	24,191.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>55,063.00</b>	<b>0.00</b>	<b>55,063.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>			
55720	Gas	84,233.00	0.00	84,233.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>84,233.00</b>	<b>0.00</b>	<b>84,233.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>			
55740	Electricity	53,069.00	0.00	53,069.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>53,069.00</b>	<b>0.00</b>	<b>53,069.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>			
55710	Water & Sewer	51,605.00	0.00	51,605.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>51,605.00</b>	<b>0.00</b>	<b>51,605.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>			
51410	Office Equipment Rental	18,770.00	0.00	18,770.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>18,770.00</b>	<b>0.00</b>	<b>18,770.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>			
55430	Groundskeeping	11,331.00	0.00	11,331.00
55470	Rubbish Removal	23,195.00	0.00	23,195.00
55480	Snow Removal	11,406.00	0.00	11,406.00
55490	Purchased Maintenance Contract	45,629.00	0.00	45,629.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>91,561.00</b>	<b>0.00</b>	<b>91,561.00</b>
<b>Subgroup : [7C]</b>	<b>Non-movable Equipment</b>			
98250	Depr Fixed Equipment	4,508.00	0.00	4,508.00
<b>Subtotal [7C]</b>	<b>Non-movable Equipment</b>	<b>4,508.00</b>	<b>0.00</b>	<b>4,508.00</b>
<b>Subgroup : [8C]</b>	<b>Leasehold Improvements</b>			
98260	Depr Leasehold Improvement	62,867.00	0.00	62,867.00
<b>Subtotal [8C]</b>	<b>Leasehold Improvements</b>	<b>62,867.00</b>	<b>0.00</b>	<b>62,867.00</b>
<b>Subgroup : [9]</b>	<b>Rental Payments</b>			
97700	Rent	798,928.00	(274,505.00)	524,423.00
9782-010	Related Mortgage Insurance	0.00	(274,505.00)	35,135.00
<b>Subtotal [9]</b>	<b>Rental Payments</b>	<b>798,928.00</b>	<b>(239,370.00)</b>	<b>559,558.00</b>
<b>Subgroup : [10B]</b>	<b>Real estate taxes paid by lessor</b>			
9780-010	Related Taxes	0.00	145,589.00	145,589.00
<b>Subtotal [10B]</b>	<b>Real estate taxes paid by lessor</b>	<b>0.00</b>	<b>145,589.00</b>	<b>145,589.00</b>
<b>Subgroup : [10C]</b>	<b>Personal property taxes</b>			
5566-010	PERSONAL PROPERTY TAXES	0.00	8,125.00	8,125.00
55660	Personal Property Taxes	15,383.00	0.00	15,383.00
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b>15,383.00</b>	<b>8,125.00</b>	<b>23,508.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>			

98270	Depr Furniture & Equipment	71,954.00	0.00	71,954.00
<b>Subtotal [7D]</b>	<b>Movable Equipment</b>	<b>71,954.00</b>	<b>0.00</b>	<b>71,954.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>1,307,941.00</b>	<b>(85,656.00)</b>	<b>1,222,285.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>			
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>			
97000	Interest Expense	21,073.00	0.00	21,073.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>21,073.00</b>	<b>0.00</b>	<b>21,073.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>			
51700	Other Insurance	15,785.00	0.00	15,785.00
9781-010	Related Insurance	0.00	85,656.00	85,656.00
			RJE - 1	
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>15,785.00</b>	<b>85,656.00</b>	<b>101,441.00</b>
<b>Subgroup : [14B]</b>	<b>Insurance of Automobiles</b>			
51750	Auto Insurance	250.00	0.00	250.00
<b>Subtotal [14B]</b>	<b>Insurance of Automobiles</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>37,108.00</b>	<b>85,656.00</b>	<b>122,764.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>			
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>			
41100	Room & Board Medicaid	(16,911,332.00)	0.00	(16,911,332.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(16,911,332.00)</b>	<b>0.00</b>	<b>(16,911,332.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>			
41110	Allowance R&B Medicaid	7,404,350.00	0.00	7,404,350.00
48100	Room & Board Retro Medicaid	187,803.00	0.00	187,803.00
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual :</b>	<b>7,592,153.00</b>	<b>0.00</b>	<b>7,592,153.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All Inclusive)</b>			
43001	Medicare Room & Board	458.00	0.00	458.00
43100	Room & Board Medicare	(2,051,690.00)	0.00	(2,051,690.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All Inclusive)</b>	<b>(2,051,232.00)</b>	<b>0.00</b>	<b>(2,051,232.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>			
43110	Allowance R&B Medicare	(278,462.00)	0.00	(278,462.00)
43120	Medicare Discounts	40,510.00	0.00	40,510.00
48300	Room & Board Retro Medicare	488.00	0.00	488.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual :</b>	<b>(237,464.00)</b>	<b>0.00</b>	<b>(237,464.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>			
40100	Room & Board Private	(1,470,617.00)	0.00	(1,470,617.00)
44100	Room & Board Insurance Other	(1,377,528.00)	0.00	(1,377,528.00)
44120	Insurance Other Dividends	(3,735.00)	0.00	(3,735.00)
48000	Room & Board Retro Private	(197,139.00)	0.00	(197,139.00)
48400	Room & Board Retro Ins Other	(121,523.00)	0.00	(121,523.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(3,170,542.00)</b>	<b>0.00</b>	<b>(3,170,542.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>			
40110	Private Discounts	7,050.00	0.00	7,050.00
44110	Allowance R&B Insurance Other	176,178.00	0.00	176,178.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractua:</b>	<b>183,228.00</b>	<b>0.00</b>	<b>183,228.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>			
43210	Pharmacy Medicare A	(220,565.00)	0.00	(220,565.00)
43310	Pharmacy MCR B	(457.00)	0.00	(457.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(221,022.00)</b>	<b>0.00</b>	<b>(221,022.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>			
43215	Allow Phar MCR A	220,565.00	0.00	220,565.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contract</b>	<b>220,565.00</b>	<b>0.00</b>	<b>220,565.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>			
44510	Pharmacy Insurance Other	(199,871.00)	0.00	(199,871.00)
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<b>(199,871.00)</b>	<b>0.00</b>	<b>(199,871.00)</b>
<b>Subgroup : [5D]</b>	<b>Prescription Drugs - Non-medicare Contractual Allowance</b>			
44515	Allow Phar Insurance Other	199,708.00	0.00	199,708.00
<b>Subtotal [5D]</b>	<b>Prescription Drugs - Non-medicare Co</b>	<b>199,708.00</b>	<b>0.00</b>	<b>199,708.00</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>			
43220	PT Medicare A	(144,574.00)	0.00	(144,574.00)
43320	PT Medicare B	(92,924.00)	0.00	(92,924.00)

44820	PT Insurance B	(37,031.00)	0.00	(37,031.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(274,529.00)</b>	<b>0.00</b>	<b>(274,529.00)</b>
<b>Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance</b>				
43225	Allow PT MCR A	135,978.00	0.00	135,978.00
43325	Allow PT MCR B	27,318.00	0.00	27,318.00
44825	Allow PT Insurance B	3,950.00	0.00	3,950.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contractu</b>	<b>167,246.00</b>	<b>0.00</b>	<b>167,246.00</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>				
41220	PT Medicaid	(54,752.00)	0.00	(54,752.00)
44520	PT Insurance Other	(108,091.00)	0.00	(108,091.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(162,843.00)</b>	<b>0.00</b>	<b>(162,843.00)</b>
<b>Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance</b>				
41225	Allow PT MCD	54,752.00	0.00	54,752.00
44525	Allow PT Insurance Other	108,091.00	0.00	108,091.00
<b>Subtotal [7D]</b>	<b>Physical Therapy - Non-medicare Cont</b>	<b>162,843.00</b>	<b>0.00</b>	<b>162,843.00</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>				
43240	ST Medicare A	(91,248.00)	0.00	(91,248.00)
43340	ST Medicare B	(36,154.00)	0.00	(36,154.00)
44840	ST Insurance B	(39,014.00)	0.00	(39,014.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(166,416.00)</b>	<b>0.00</b>	<b>(166,416.00)</b>
<b>Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance</b>				
43245	Allow ST MCR A	94,646.00	0.00	94,646.00
43345	Allow ST MCR B	10,836.00	0.00	10,836.00
44845	Allow ST Insurance B	15,065.00	0.00	15,065.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractu</b>	<b>120,547.00</b>	<b>0.00</b>	<b>120,547.00</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>				
40240	ST Private	(1,487.00)	0.00	(1,487.00)
41240	ST Medicaid	(7,240.00)	0.00	(7,240.00)
44540	ST Insurance Other	(55,906.00)	0.00	(55,906.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(64,633.00)</b>	<b>0.00</b>	<b>(64,633.00)</b>
<b>Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance</b>				
41245	Allow ST MCD	7,240.00	0.00	7,240.00
44545	Allow ST Insurance Other	55,906.00	0.00	55,906.00
<b>Subtotal [8D]</b>	<b>Speech Therapy - Non-medicare Contr</b>	<b>63,146.00</b>	<b>0.00</b>	<b>63,146.00</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>				
43230	OT Medicare A	(138,485.00)	0.00	(138,485.00)
43330	OT Medicare B	(160,060.00)	0.00	(160,060.00)
44830	OT Insurance B	(69,911.00)	0.00	(69,911.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(368,456.00)</b>	<b>0.00</b>	<b>(368,456.00)</b>
<b>Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance</b>				
41235	Allow OT MCD	71,242.00	0.00	71,242.00
43235	Allow OT MCR A	135,550.00	0.00	135,550.00
43335	Allow OT MCR B	49,495.00	0.00	49,495.00
44835	Allow OT Insurance B	(12,068.00)	0.00	(12,068.00)
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Cont</b>	<b>244,219.00</b>	<b>0.00</b>	<b>244,219.00</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>				
40230	OT Private	(13,770.00)	0.00	(13,770.00)
41230	OT Medicaid	(71,242.00)	0.00	(71,242.00)
44530	OT Insurance Other	(120,788.00)	0.00	(120,788.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(205,800.00)</b>	<b>0.00</b>	<b>(205,800.00)</b>
<b>Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance</b>				
44535	Allow OT Insurance Other	120,788.00	0.00	120,788.00
<b>Subtotal [9D]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>120,788.00</b>	<b>0.00</b>	<b>120,788.00</b>
<b>Subgroup : [10A] Other - Medicare</b>				
43250	Lab Medicare A	(24,819.00)	0.00	(24,819.00)
43255	Allow Lab MCR A	24,819.00	0.00	24,819.00
43270	X-ray Medicare A	(5,626.00)	0.00	(5,626.00)
43275	Allow X-ray MCR A	5,626.00	0.00	5,626.00
43315	Allow Pharmacy MCR B	33.00	0.00	33.00
44850	Lab Insurance B	(3,828.00)	0.00	(3,828.00)
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>(3,795.00)</b>	<b>0.00</b>	<b>(3,795.00)</b>
<b>Subgroup : [10B] Other - Non-medicare</b>				
44550	Lab Insurance Other	(20,200.00)	0.00	(20,200.00)
44555	Allow Lab Insurance Other	20,167.00	0.00	20,167.00

44570	X-ray Insurance Other	(5,959.00)	0.00	(5,959.00)
44575	Allow X-ray Insurance Other	5,959.00	0.00	5,959.00
48600	Retro Ancillaries	60,861.00	0.00	60,861.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>60,828.00</b>	<b>0.00</b>	<b>60,828.00</b>
<b>Subgroup : [15] Interest Income</b>				
49190	Interest Income	(66.00)	0.00	(66.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(66.00)</b>	<b>0.00</b>	<b>(66.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(14,902,730.00)</b>	<b>0.00</b>	<b>(14,902,730.00)</b>
<b>Group : [31-32] Assets</b>				
<b>Subgroup : [A1] Cash</b>				
11140	Cash Operating Account	98,923.00	0.00	98,923.00
11620	Cash Resident Funds	96,272.00	0.00	96,272.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>195,195.00</b>	<b>0.00</b>	<b>195,195.00</b>
<b>Subgroup : [A2] A/R</b>				
13010	A/R Private	876,873.00	0.00	876,873.00
13020	A/R Medicaid	2,501,348.00	0.00	2,501,348.00
13040	A/R Medicare A	399,225.00	0.00	399,225.00
13050	A/R Medicare B	144,261.00	0.00	144,261.00
13060	A/R Coinsurance	196,852.00	0.00	196,852.00
13080	A/R Insurance Other	661,781.00	0.00	661,781.00
13290	Allowance for Doubtful Accounts	(55,938.00)	0.00	(55,938.00)
13300	A/R Refunds	7,206.00	0.00	7,206.00
<b>Subtotal [A2]</b>	<b>A/R</b>	<b>4,731,608.00</b>	<b>0.00</b>	<b>4,731,608.00</b>
<b>Subgroup : [A4] Inventories</b>				
15380	Inventory	72,704.00	0.00	72,704.00
<b>Subtotal [A4]</b>	<b>Inventories</b>	<b>72,704.00</b>	<b>0.00</b>	<b>72,704.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>				
15300	Prepaid Insurance	52,936.00	0.00	52,936.00
15700	Prepaid Real/Property Taxes	3,301.00	0.00	3,301.00
15800	Prepaid Other	18,481.00	0.00	18,481.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>74,718.00</b>	<b>0.00</b>	<b>74,718.00</b>
<b>Subgroup : [B4] Leasehold Improvements</b>				
19420	Leasehold Improvements	2,279,493.00	0.00	2,279,493.00
19490	Accum Depr Leasehold Impvmts	(1,795,009.00)	0.00	(1,795,009.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>484,484.00</b>	<b>0.00</b>	<b>484,484.00</b>
<b>Subgroup : [B5] Non-Movable Equipment</b>				
19320	Fixed Equipment	87,400.00	0.00	87,400.00
19390	Accum Depr Fixed Equipment	(74,929.00)	0.00	(74,929.00)
<b>Subtotal [B5]</b>	<b>Non-Movable Equipment</b>	<b>12,471.00</b>	<b>0.00</b>	<b>12,471.00</b>
<b>Subgroup : [B6] Movable Equipment</b>				
19520	Furniture & Equipment	1,210,638.00	0.00	1,210,638.00
19590	Accum Depr Furniture & Equipmt	(986,260.00)	0.00	(986,260.00)
19620	Computer Software	183,530.00	0.00	183,530.00
19690	Accum Depr Computer Software	(150,753.00)	0.00	(150,753.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>257,155.00</b>	<b>0.00</b>	<b>257,155.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>5,828,335.00</b>	<b>0.00</b>	<b>5,828,335.00</b>
<b>Group : [33-34] Liabilities</b>				
<b>Subgroup : [A1] A/P</b>				
21020	Accounts Payable Trade	(1,006,409.00)	0.00	(1,006,409.00)
<b>Subtotal [A1]</b>	<b>A/P</b>	<b>(1,006,409.00)</b>	<b>0.00</b>	<b>(1,006,409.00)</b>
<b>Subgroup : [A2] Notes Payable</b>				
22100	Capital Lease Payable	(11,521.00)	0.00	(11,521.00)
29660	Note Payable Officer	(100,000.00)	0.00	(100,000.00)
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>(111,521.00)</b>	<b>0.00</b>	<b>(111,521.00)</b>
<b>Subgroup : [A4] Accrued Payroll</b>				
25360	P/R Garnishment	(199.00)	0.00	(199.00)
25500	Accrued Payroll	(118,401.00)	0.00	(118,401.00)
25650	Accrued Vac Personal Sick	(292,247.00)	0.00	(292,247.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(410,847.00)</b>	<b>0.00</b>	<b>(410,847.00)</b>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>				
25600	Accrued FICA Taxes	(8,419.00)	0.00	(8,419.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(8,419.00)</b>	<b>0.00</b>	<b>(8,419.00)</b>



<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
21300	Credit Balance Liabilities	(671,297.00)	0.00	(671,297.00)
21600	Cost Stimnt Medicaid/Medicare	(252,245.00)	0.00	(252,245.00)
21610	Due to Cash Resident Funds	(96,272.00)	0.00	(96,272.00)
25320	P/R Pension Employee	(6.00)	0.00	(6.00)
25680	Accrued Pension	(55,386.00)	0.00	(55,386.00)
26100	Accrued Accounting	(9,300.00)	0.00	(9,300.00)
26130	Accrued Insurance Financing	(29,443.00)	0.00	(29,443.00)
26150	Accrued Expense Other	(6,330.00)	0.00	(6,330.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,120,279.00)</b>	<b>0.00</b>	<b>(1,120,279.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
29630	Due to Avon Health Care	(518,157.00)	0.00	(518,157.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(518,157.00)</b>	<b>0.00</b>	<b>(518,157.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(3,175,632.00)</b>	<b>0.00</b>	<b>(3,175,632.00)</b>
<b>Group : [35]</b>	<b>Equity</b>			
<b>Subgroup : [B2]</b>	<b>Capital Stock</b>			
30110	Capital Stock	(391,000.00)	0.00	(391,000.00)
<b>Subtotal [B2]</b>	<b>Capital Stock</b>	<b>(391,000.00)</b>	<b>0.00</b>	<b>(391,000.00)</b>
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>			
30100	Shareholder Distributions	105,119.00	0.00	105,119.00
30120	Retained Earnings	(2,362,918.00)	0.00	(2,362,918.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(2,257,799.00)</b>	<b>0.00</b>	<b>(2,257,799.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(2,648,799.00)</b>	<b>0.00</b>	<b>(2,648,799.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>(3,904.00)</b>	<b>0.00</b>	<b>(3,904.00)</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **West Hartford Health Care**  
 Engagement: **Medicaid - West Hartford Health Care 2017 Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.04 - Grouping Report - Balance Sheet**

Account	Description	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
<b>Group : [31-32]</b>	<b>Assets</b>		
<b>Subgroup : [A1]</b>	<b>Cash</b>		
11140	Cash Operating Account	98,923.00	150,455.00
11620	Cash Resident Funds	96,272.00	80,541.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>195,195.00</b>	<b>230,996.00</b>
<b>Subgroup : [A2]</b>	<b>A/R</b>		
13010	A/R Private	876,873.00	680,350.23
13020	A/R Medicaid	2,501,348.00	2,671,547.32
13040	A/R Medicare A	399,225.00	224,100.21
13050	A/R Medicare B	144,261.00	162,572.21
13060	A/R Coinsurance	196,852.00	172,557.39
13080	A/R Insurance Other	661,781.00	693,934.34
13290	Allowance for Doubtful Accounts	(55,938.00)	(105,000.00)
13300	A/R Refunds	7,206.00	5,431.00
13600	A/R Suspense	0.00	86,890.00
<b>Subtotal [A2]</b>	<b>A/R</b>	<b>4,731,608.00</b>	<b>4,592,382.70</b>
<b>Subgroup : [A4]</b>	<b>Inventories</b>		
15380	Inventory	72,704.00	79,578.00
<b>Subtotal [A4]</b>	<b>Inventories</b>	<b>72,704.00</b>	<b>79,578.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>		
15300	Prepaid Insurance	52,936.00	5,048.00
15700	Prepaid Real/Property Taxes	3,301.00	3,684.00
15800	Prepaid Other	18,481.00	10,272.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>74,718.00</b>	<b>19,004.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>		
19420	Leasehold Improvements	2,279,493.00	2,268,337.00
19490	Accum Depr Leasehold Imprvmts	(1,795,009.00)	(1,732,142.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>484,484.00</b>	<b>536,195.00</b>
<b>Subgroup : [B5]</b>	<b>Non-Movable Equipment</b>		
19320	Fixed Equipment	87,400.00	87,400.00
19390	Accum Depr Fixed Equipment	(74,929.00)	(70,421.00)
<b>Subtotal [B5]</b>	<b>Non-Movable Equipment</b>	<b>12,471.00</b>	<b>16,979.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>		
19520	Furniture & Equipment	1,210,638.00	1,448,529.00
19590	Accum Depr Furniture & Equipmt	(986,260.00)	(1,171,190.00)
19620	Computer Software	183,530.00	0.00

19690	Accum Depr Computer Software	(150,753.00)	0.00
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>257,155.00</b>	<b>277,339.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>5,828,335.00</b>	<b>5,752,473.70</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>		
<b>Subgroup : [A1]</b>	<b>A/P</b>		
21020	Accounts Payable Trade	(1,006,409.00)	(961,718.00)
<b>Subtotal [A1]</b>	<b>A/P</b>	<b>(1,006,409.00)</b>	<b>(961,718.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable</b>		
22100	Capital Lease Payable	(11,521.00)	0.00
29660	Note Payable Officer	(100,000.00)	0.00
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>(111,521.00)</b>	<b>0.00</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>		
25360	P/R Garnishment	(199.00)	(175.00)
25500	Accrued Payroll	(118,401.00)	(109,844.00)
25650	Accrued Vac Personal Sick	(292,247.00)	(306,670.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(410,847.00)</b>	<b>(416,689.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>		
25600	Accrued FICA Taxes	(8,419.00)	(8,644.00)
<b>Subtotal [A6]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(8,419.00)</b>	<b>(8,644.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>		
21300	Credit Balance Liabilities	(671,297.00)	(776,198.70)
21600	Cost Stlmnt Medicaid/Medicare	(252,245.00)	(102,218.00)
21610	Due to Cash Resident Funds	(96,272.00)	(84,417.00)
25320	P/R Pension Employee	(6.00)	0.00
25680	Accrued Pension	(55,386.00)	(56,360.00)
26100	Accrued Accounting	(9,300.00)	(16,006.00)
26110	Accrued User Fee	0.00	(234,478.00)
26130	Accrued Insurance Financing	(29,443.00)	0.00
26140	Accrued Interest	0.00	(65.00)
26150	Accrued Expense Other	(6,330.00)	0.00
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,120,279.00)</b>	<b>(1,269,742.70)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>		
23010	Due to Avon Convalescent	0.00	(254,986.00)
29630	Due to Avon Health Care	(518,157.00)	0.00
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(518,157.00)</b>	<b>(254,986.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(3,175,632.00)</b>	<b>(2,911,779.70)</b>
<b>Group : [35]</b>	<b>Equity</b>		
<b>Subgroup : [B2]</b>	<b>Capital Stock</b>		
30110	Capital Stock	(391,000.00)	(391,000.00)
<b>Subtotal [B2]</b>	<b>Capital Stock</b>	<b>(391,000.00)</b>	<b>(391,000.00)</b>

<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>		
30100	Shareholder Distributions	105,119.00	264,111.00
30120	Retained Earnings	(2,362,918.00)	(2,880,328.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<u>(2,257,799.00)</u>	<u>(2,616,217.00)</u>
<b>Total [35]</b>	<b>Equity</b>	<u>(2,648,799.00)</u>	<u>(3,007,217.00)</u>
	<b>NET (INCOME) LOSS</b>	<u>(3,904.00)</u>	<u>166,523.00</u>
	<b>Sum of Account Groups</b>	<b>3,904.00</b>	<b>(166,523.00)</b>

Client: **West Hartford Health Care**  
 Engagement: **Medicaid - West Hartford Health Care 2017 Cost Report**  
 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 JE # 1</b>		<b>G.01</b>		
To reclass taxes, insurance, and mortgage insurance to correct account				
5566-010	PERSONAL PROPERTY TAXES		8,125.00	
9780-010	Related Taxes		145,589.00	
9781-010	Related Insurance		85,656.00	
9782-010	Related Mortgage Insurance		35,135.00	
97700	Rent			274,505.00
<b>Total</b>			<b>274,505.00</b>	<b>274,505.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>D.02 - Accounting</b>		
To Reclass Non- Accounting Firm Expenses				
51280	Professional Fees		15,263.00	
51260	Accounting Fees			15,263.00
<b>Total</b>			<b>15,263.00</b>	<b>15,263.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>N.02</b>		
To reclass recruitment expenses from nursing dept. consultant account				
51310	Advertising Help Wanted		26,439.00	
83510	Nursing Dept Consultant			26,439.00
<b>Total</b>			<b>26,439.00</b>	<b>26,439.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>N.02</b>		
To Reclass PT Supplies miscoded into PT Services				
73180	Physical Therapy Supplies		73.00	
73170	Purchased Physical Therapy			73.00
<b>Total</b>			<b>73.00</b>	<b>73.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>D.02</b>		
To Reclass cell phone expense from telephone expense				
51300	Cellular Phones		393.00	
51290	Telephone			393.00
<b>Total</b>			<b>393.00</b>	<b>393.00</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/19/2018  
 Run Date: 1/19/2018

Provider Name: Brookview Corporation d/b/a West Hartford Health & Rehabilitation Center  
 Provider Number: 1057-C  
 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:**