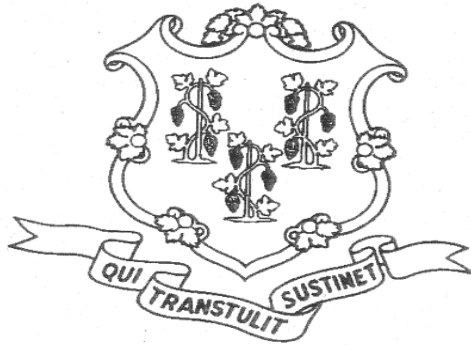


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Pierce Memorial Baptist Home, Inc.	
Address (No. & Street, City, State, Zip Code) 44 Canterbury Road, Brooklyn CT, 06234	
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 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 600C	RHNS	(Specify)	Medicare Provider 07-5243
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 206007	RHNS	ICF-IID
----------------------------	----------------	------	---------

**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Pierce Memorial Baptist Home, Inc. [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Judy Johnson			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires  / /	
Address of Notary Public					

(Notary Seal)

# Table of Contents

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

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 Pierce Memorial Baptist Home, Inc.	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 44 Canterbury Road, Brooklyn CT, 06234				
Report Prepared By Blum, Shapiro & Company, P.C.	Phone Number 203-944-2100	Date 2/7/2019		
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 860-774-9050		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Pierce Memorial Baptist Home, Inc.		Address (No. & Street, City, State, Zip ) 44 Canterbury Road, Brooklyn CT, 06234		
License Numbers:	CCNH 600C	RHNS	(Specify)	Medicare Provider No. 07-5243
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 type="radio"/> Profit Corp. <input checked="" 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 Thomas Sullivan		Nursing Home Administrator's License No.:	001645	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		









### General Information and Questionnaire Individual Proprietorship

Name of Facility Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	Page 3B	of 37
--	---------------------	------------------------------------	------------	----------

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

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

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

Name of Facility Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	Page 4	of 37
--	---------------------	------------------------------------	-----------	----------

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	%**				
Connecticut Baptist Homes, Inc.	292 Thorpe Ave, Meriden, CT 06450	<input type="radio"/>	<input checked="" type="radio"/>		CEO and AR Management Services	16 / m12	207,629	
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	Page 5	of 37
--	---------------------	------------------------------------	-----------	----------

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

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

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

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

N/A

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

N/A

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

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

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

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

Name of Facility Pierce Memorial Baptist Home, Inc.			License No. 600C		Report for Year Ended 9/30/2018		Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>

\* 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 Pierce Memorial Baptist Home, Inc	License No. 600C	Report for Year Ended 9/30/2018	Page 7	of 37
---	---------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum, Shapiro & Company, P.C.	29 South Main Street, West Hartford, CT 06107
2 Blum, Shapiro & Company, P.C.	344 North Main Street, Marlborough, CT 06447
3 Premier Accounting Group	344 North Main Street, Marlborough, CT 06447
4 Jyoti Ajodhi	

Services Provided by This Firm (*describe fully*)

1 2017 Annual Audit, Form 990, Medicaid and Medicare Cost Reports	\$ 24,612
2 Internal Accounting Services - 2018	\$ 41,250
3 Internal Accounting Services - 2017	\$ 14,250
4 AR Services	\$ 7,929
	<b>Charge for Services Provided</b>
	\$ 88,041

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 Hinkley, Allen & Snyder	860-725-6200
2 Goldman, Gruder & Woods	203-899-8900
3 Robinson & Cole LLP	860-275-8200
4 Wiggin & Dana	860-297-3700
5	

Address (*No. & Street, City, State, Zip Code*)  
 1 20 Church Street, #18, Hartford, CT 06103  
 2 200 Connecticut Avenue, Norwalk, CT 06854  
 3 280 Trumbull St, Hartford, CT 06103  
 4 20 Church Street, Hartford, CT 06103  
 5

Services Provided by This Firm (*describe fully*)

1 Guidance on CHEFA matter - Disallowed	\$ 112
2 Collections - Disallowed	\$ 785
3 General labor and employment review	\$ 6,000
4 Regulatory work	\$ 3,920
5	\$
	<b>Charge for Services Provided</b>
	\$ 10,817

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 Pierce Memorial Baptist Home, Inc.		License No. 600C			Report for Year Ended 9/30/2018				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	72	72			72	72			72	72		
B. On last day of THIS report period	72	72			72	72			72	72		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	69	69			69	69			64	64		
B. As of midnight of THIS report period	67	67			64	64			67	67		
3. Total Number of Days Care Provided During Period												
A. Medicare	1,671	1,671			1,096	1,096			575	575		
B. Medicaid (Conn.)	19,160	19,160			14,545	14,545			4,615	4,615		
C. Medicaid (other states)												
D. Private Pay	3,157	3,157			2,425	2,425			732	732		
E. State SSI for RCH												
F. Other (Specify) Insurance	782	782			643	643			139	139		
G. Total Care Days During Period (3A thru F)	24,770	24,770			18,709	18,709			6,061	6,061		
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>	24,770	24,770			18,709	18,709			6,061	6,061		

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

Name of Facility Pierce Memorial Baptist Home, Inc.		License No. 600C		Report for Year Ended 9/30/2018			Page 9		of 37				
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	4		50			13							
Per Diem Rate													
a. One bed rm.	PPS		243.23			374.00							
b. Two bed rms.													
c. Three or more bed rms.	PPS		243.23			352.00							
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B						TOTAL	CCNH	RHNS	(Specify)				
B. Medicaid (Exclusive of Part B)						5,446	5,446						
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. <b>Total Physical Therapy Treatments</b>						5,446	5,446						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B						279	279						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. <b>Total Speech Therapy Treatments</b>						279	279						
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B						3,186	3,186						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. <b>Total Occupational Therapy Treatments</b>						3,186	3,186						

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

CSP-10 Rev. 9/2002

**Report of Expenditures - Salaries & Wages**

Name of Facility Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input type="radio"/> Yes <input checked="" 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)	105,288	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	142,958	6,022				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	54,225	2,080				
c. Dietary Workers	245,107	19,602				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	53,132	2,085				
b. Other Maintenance Workers	21,256	2,021				
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	83,676	2,080				
b. RN						
1. Direct Care	552,079	15,362				
2. Administrative**	84,980	2,428				
c. LPN						
1. Direct Care	762,768	26,747				
2. Administrative**						
d. Aides and Attendants	979,259	61,439				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	89,542	5,054				
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	99,097	3,341				
n. Marketing	24,774	835				
o. Other (Specify)						
See Attached Schedule	64,497	3,131				
<i>A-13. Total Salary Expenditures</i>	3,362,638	154,307				

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

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

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



**Schedule of Other Salaries and Wages (Page 10)**

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Salary - Medical Secretary	\$ 38,530	2,091				
Salary - Chaplain	\$ 25,967	1,040				
<b>Total</b>	\$ 64,497	3,131	\$ -	-	\$ -	-

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Other Therapy	\$ 1,751	Disallowed				
<b>Total</b>	\$ 1,751	Disallowed	\$ -	-	\$ -	-

**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
Pierce Memorial Baptist Home, Inc.				600C	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

\* 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) Pierce Memorial Baptist Home, Inc.				License No. 600C	Report for Year Ended 9/30/2018			Page 12	of 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>										
Thomas Sullivan	105,288			Non-preferential	Administrator	2,080	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		
Pierce Memorial Baptist Home, Inc.	600C	9/30/2018	13	37		
Total Cost and Hours						
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	21,575	502				
2. Dentist						
3. Pharmacist	6,480	151				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	250,683	5,333				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	104				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	26,314	492				
b. Other						
10. Occupational Therapist						
a. Resident Care	187,422	Disallowed				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	1,751	Disallowed				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>524,225</b>	<b>6,582</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.



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

Name of Facility	License No.	Report for Year Ended	Page	of
Pierce Memorial Baptist Home, Inc.	600C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 78,722	78,722		
2. Disability Insurance	\$ 9,344	9,344		
3. Unemployment Insurance	\$ 31,231	31,231		
4. Social Security (F.I.C.A.)	\$ 243,879	243,879		
5. Health Insurance	\$ 385,197	385,197		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,241	2,241		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 15,123	15,123		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 14,720	14,720		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 88,041	88,041		
e. Legal (Services should be fully described on Page 7)	\$ 10,817	10,817		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 19,336	19,336		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,087	8,087		
2. Cellular Phones	\$ 3,101	3,101		
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 460,548	460,548		
<b>Subtotal</b>	\$ 1,370,387	1,370,387		

\* 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**

Pierce Memorial Baptist Home, Inc.  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Employee Physicals	\$ 9,166		
Background Checks	\$ 5,554		
<b>Total</b>	\$ 14,720	\$ -	\$ -

---

**Schedule of Other Taxes**

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

---

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

Name of Facility	License No.	Report for Year Ended		Page	of
Pierce Memorial Baptist Home, Inc.	600C	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	1,370,387	1,370,387			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 16,267	16,267			
4. Employee Travel	\$ 3,175	3,175			
5. Education Expenses Related to Seminars and Conventions	\$ 15,248	15,248			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$				
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 6,040	6,040			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 4,786	4,786			
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	\$ 2,548	2,548			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 5,557	5,557			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 650	650			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 25,866	25,866			
12. Administrative Management Services**	\$ 207,629	207,629			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 104,154	104,154			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 1,762,307	1,762,307			

\* 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>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising / Marketing Expense	\$ 4,786		
<b>Total Other Advertising</b>	\$ 4,786	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
ALTCFM	\$ 86		
Business Card Services	\$ 229		
CT Assoc. of Health Care Facilities	\$ 700		
ICNC Membership	\$ 130		
Leading Age Connecticut	\$ 4,121		
American Association of Nurse Assessment Coordination	\$ 124		
Society of Human Resource Management fees	\$ 167		
<b>Total Dues</b>	\$ 5,557	\$ -	\$ -

**Schedule of Contributions**

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

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Directors & Officers Insurance	\$ 9,269		
Insurance - Surety Bond RT Account	\$ 503		
Payroll Data Service	\$ 23,756		
Bank Fees / Service Charges	\$ 6,531		
Miscellaneous - Administration	\$ 433		
Fees and Subscriptions	\$ 15,514		
Service Contracts - Software / IT	\$ 48,148		
<b>Total Other Administrative and General</b>	\$ 104,154	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Pierce Memorial Baptist Home, Inc.	600C	9/30/2018	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 #	
Connecticut Baptist Homes, Inc.	207,629	CEO & AR Services	16 m12	
Healthcare Services Group, Inc.	336,571	Laundry and Housekeeping Contract	19 3B/ 20 4B/	

**\* 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 Pierce Memorial Baptist Home, Inc.		License No. 600C	Report for Year Ended 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	172,979	172,979		
2. Non-Food Supplies	\$	27,287	27,287		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 200,266	200,266		
2F. Dietary Questionnaire					
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify amt. \$36					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item) 30 IV1					
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.

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

Name of Facility Pierce Memorial Baptist Home, Inc.		License No. 600C	Report for Year Ended 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	667	667		
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 ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	130,507	130,507		
c. Other ( <i>Specify</i> ) Supplies and Equipment		\$	279	279		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	131,453	131,453		
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.

\*\*\* 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
Pierce Memorial Baptist Home, Inc.		600C	9/30/2018		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. \$	23,021	23,021		
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. \$	206,064	206,064		
C.	Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	229,085	229,085		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy	\$	82,708	82,708		
b.	Medicine Cabinet Drugs	\$	28,379	28,379		
c.	Medical and Therapeutic Supplies	\$	121,749	121,749		
d.	Ambulance/Limousine***	\$	11,198	11,198		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	15,700	15,700		
f.	X-rays and Related Radiological Procedures***	\$				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	11,087	11,087		
i.	Recreation	\$	32,111	32,111		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	23,250	23,250		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	326,182	326,182		

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

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

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

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Programs and Supplies	\$ 51		
Nursing Equipment	\$ 23,199		
<b>Total Other Resident Care</b>	\$ 23,250	\$ -	\$ -

-----

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

Name of Facility Pierce Memorial Baptist Home, Inc.			License No. 600C	Report for Year Ended 9/30/2018			Page of 21   37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Connecticut Baptist Homes		<input checked="" type="radio"/>	<input type="radio"/>	Association	CEO & AR Management Services	207,629			16	m12
Healthcare Services Group, Inc.		<input type="radio"/>	<input checked="" type="radio"/>		Laundry and Housekeeping Services	336,571			19 & 20	2b & c
Point Click Care		<input type="radio"/>	<input checked="" type="radio"/>		PCC Software	25,455			16	15&m
IT Direct		<input type="radio"/>	<input checked="" type="radio"/>		IT Services	31,412			16	m13
Willimantic Waste		<input type="radio"/>	<input checked="" type="radio"/>		Waste and Trash Removal	11,317			22	6a
Paychex		<input type="radio"/>	<input checked="" type="radio"/>		Payroll Services	23,756			16	m13
Accelerated Care Plus Leasing, Inc.		<input type="radio"/>	<input checked="" type="radio"/>		Therapy Equipment Lease	19,617			22	6f
River Valley Construction and Landscaping		<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	32,165			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Pierce Memorial Baptist Home, Inc.	600C	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 51,899	51,899				
b. Heat	\$ 59,973	59,973				
c. Light & Power	\$ 70,003	70,003				
d. Water	\$ 50,299	50,299				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 99,460	99,460				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 331,634</b>	<b>331,634</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 4,036	4,036				
b. Building & Building Improvements	\$ 173,384	173,384				
c. Non-Movable Equipment	\$ 54,209	54,209				
d. Movable Equipment	\$ 62,431	62,431				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 294,060</b>	<b>294,060</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 4,248	4,248				
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 4,248</b>	<b>4,248</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 36	36				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 298,344</b>	<b>298,344</b>				

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



**Schedule of Other Repairs and Maintenance**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Service Contracts	\$ 8,462		
Repairs and Maintenance Supplies	\$ 60,851		
Grounds Maintenance	\$ 30,087		
Maintenance - Uniform Allowance	\$ 60		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 99,460</b>	<b>\$ -</b>	<b>\$ -</b>

-----

### Depreciation Schedule

Name of Facility Pierce Memorial Baptist Home, Inc.			License No. 600C		Report for Year Ended 9/30/2018			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period			161,337		161,337	137,939	SL	Various	4,036				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal										4,036			
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			7,014,042		7,014,042	5,030,408	SL	Various	173,384				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal										173,384			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			889,395		889,395	525,660	SL	Various	52,807				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			22,353		22,353		SL	Various	1,402				
C-4. Subtotal										54,209			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 1980 Dodge				3	80	12,000		12,000	12,000	SL	7		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,316,724		1,316,724	1,028,167	SL	Various	61,425	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						9,977		9,977		SL	Various	1,006	
D-3. Subtotal													62,431
<b>E. Total Depreciation</b>													294,060

Pierce Memorial Baptist Home, Inc.  
9/30/2018

**Schedule of Land Improvements Acquired during this report period**

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/30/2017	Weld Power Generator	\$ 2,909	10	\$ 267
12/12/2017	Wet chemical system	\$ 2,462	10	\$ 205
12/11/2017	Dishwasher	\$ 3,729	10	\$ 311
2/14/2018	Mixing valve	\$ 1,258	10	\$ 84
4/12/2018	Stove top range	\$ 4,007	10	\$ 200
4/16/2018	Water heater/ boiler parts	\$ 191	10	\$ 10
4/25/2018	Water heater/ boiler	\$ 2,950	10	\$ 123
5/14/2018	Water heater/ boiler	\$ 4,847	10	\$ 202
<b>Total additions for Non-Movable Equipment:</b>		\$ 22,353		\$ 1,402 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment:</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
12/13/2017	Computer	\$ 3,286	5	\$ 548
1/4/2018	Monitor	\$ 339	5	\$ 51
1/20/2018	Computer	\$ 2,580	5	\$ 344
8/30/2018	Computer	\$ 1,613	5	\$ 27
9/25/2018	Computer	\$ 2,159	5	\$ 36
<b>Total additions for Movable Equipmen<sup>1</sup></b>		<b>\$ 9,977</b>		<b>\$ 1,006</b> *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen<sup>1</sup></b>		<b>\$ -</b>		<b>\$ -</b> **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Leasehold Improvemen<sup>1</sup></b>		<b>\$ -</b>		<b>\$ -</b> *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen<sup>1</sup></b>		<b>\$ -</b>		<b>\$ -</b> **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Pierce Memorial Baptist Home, Inc.			600C		9/30/2018			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. Refinancing Costs	9	2012	30	15,646	15,310	B	N/A	4,248	
2.									
3.									
B-4. Subtotal									4,248
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									4,248

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	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		1950s		
2. Date Structure Completed		Renovation 1991		
3. If <b>NOT</b> Original Owner, Date of Purchase		N/A		
4. Date of Initial Licensure		06/16/75		
5. Total Licensed Bed Capacity		72		
6. Square Footage		61,407		
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		03/01/13		
c. Interest Rate for the Cost Year		3.39%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		11,454,000		
f. Principal balance outstanding as of 9/30/2018		9,730,139		
<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
Pierce Memorial Baptist Home, Inc.		600C	9/30/2018			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		\$	11,454,000				
2. Loan Origination Date			03/01/13				
3. Interest Rate %			3.39%				
4. Term			25				
5. CHEFA Interest Expense			122,357	122,357			
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$	122,357	122,357			

(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
Pierce Memorial Baptist Home, Inc.		600C		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				122,357	122,357		
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)				\$	63	63	
User Fee Audit							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	122,420	122,420	
14. Insurance							
a. Insurance on Property (buildings only)				\$	19,032	19,032	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	10,096	10,096	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	18,812	18,812	
Liability (\$16,641), Cyber Liability (\$2,171)							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	47,940	47,940	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	7,336,494	7,336,494	



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Pierce Memorial Baptist Home, Inc.				600C	9/30/2018	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	\$ 53,089	53,089		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 187,422	187,422		
7.			Other - See attached Schedule	\$ 14,281	14,281		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 897	897		
11.	30	IV3	Telephone	\$ 5,940	5,940		
12.	15	1h2	Cellular Telephone	\$ 1,661	1,661		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	16	5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 750	750		
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 *	\$ 4,786	4,786		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 37,237	37,237		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 36	36		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 306,099	306,099		

\* All except "Help Wanted".

(Carry Subtotal forward to next page )

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12n	Wages - Marketing	\$ 24,774		
10	A2	Administrator Salary over allowable	\$ 27,017		
10	A12o	5% of Chaplain per audit	\$ 1,298		
<b>Total Other Salaries Adjustment</b>			\$ 53,089	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b8a	Medical Director in excess of Allowable	\$ 12,530		
13	B12	Other Therapy	\$ 1,751		
<b>Total Other Fees Adjustments</b>			\$ 14,281	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Miscellaneous - Administration	\$ 433		
16	m13	Bank Service Charges	\$ 6,531		
15	1a	Benefits on Disallowed Salaries above	\$ 10,618		
30	IV8	Other Income	\$ 7,787		
16	8a	Chamber of Commerce Dues	\$ 650		
16	m13	CHEFA Administrative Fee	\$ 8,977		
15	6	Life Insurance	\$ 2,241		
<b>Total Other A&amp;G Adjustments</b>			\$ 37,237	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Pierce Memorial Baptist Home, Inc.				600C	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 306,099	306,099		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 82,708	82,708		
28.	20	5d	Ambulance/Limousine	\$ 11,198	11,198		
29.			X-rays, etc	\$			
30.	20	5h	Laboratory	\$ 11,087	11,087		
31.	20	5c	Medical Supplies	\$ 12,175	12,175		
32.	20	5e2	Oxygen (non emergency)	\$ 15,700	15,700		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 61,563	61,563		
<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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 4,311	4,311		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 504,841	504,841		

\*\*\* 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.

Pierce Memorial Baptist Home, Inc.  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Expense	\$ 18,747		
20	5j	Nursing Equipment	\$ 23,199		
22	6f	Therapy Equipment Lease	\$ 19,617		
<b>Total Other Ancillary Costs</b>			\$ 61,563	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8b	Mortgage Expense	\$ 4,248		
27	12d	Other Interest Expense	\$ 63		
<b>Total Other Adjustments</b>			\$ 4,311	\$ -	\$ -

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
Pierce Memorial Baptist Home, Inc.	600C	9/30/2018		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> )	\$ 6,925,375	6,925,375			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,416,291)	(2,416,291)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 621,544	621,544			
b. Medicare Room and Board Contractual Allowance **	\$ 433,071	433,071			
4. a. Private-Pay Residents and Other	\$ 1,859,785	1,859,785			
b. Private-Pay Room and Board Contractual Allowance **	\$ (41,366)	(41,366)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 55,527	55,527			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (55,527)	(55,527)			
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 371,117	371,117			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (219,821)	(219,821)			
c. Physical Therapy - Non-Medicare	\$ 117,722	117,722			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 40,930	40,930			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (23,303)	(23,303)			
c. Speech Therapy - Non-Medicare	\$ 9,905	9,905			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 264,557	264,557			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (174,597)	(174,597)			
c. Occupational Therapy - Non-Medicare	\$ 96,301	96,301			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (200,458)	(200,458)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,664,471	7,664,471			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 36	36			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$ 5,940	5,940			
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 1,484,217	1,484,217			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,490,193	1,490,193			
<b>VI. Total All Revenue</b> (III +V)	\$ 9,154,664	9,154,664			

\* 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)
Page 30 Line 6a	X-Ray Revenue - Medicare A	\$ 454		
Page 30 Line 6a	X-Ray Revenue - Medicare A (Contractual Allowance)	\$ (454)		
Page 30 Line 6a	Laboratory - Medicare A	\$ 110		
Page 30 Line 6a	Laboratory - Medicare A (Contractual Allowance)	\$ (110)		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
Page 30 Line 6b	Ancillaries - Medicaid (Contractual Allowance)	\$ (507)		
Page 30 Line 6b	Pharmacy Insurance	\$ 27,632		
Page 30 Line 6b	Ancillaries - Insurance (Contractual Allowance)	\$ (227,583)		
<b>Total Other Resident Revenue</b>		\$ (200,458)	\$ -	\$ -

**Interest Income**

**Account**

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

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
Page 30 Line IV8	Vending Income	\$ (8,088)		
Page 30 Line IV8	Unrestricted Contributions	\$ 8,468		
Page 30 Line IV8	Other Income	\$ 7,787		
Page 30 Line IV8	Net Income for Non-Cost Report Entities:			
	Creamery Brook	\$ (99,932)		
	Long-Term Investments	\$ 1,236,859		
	New Projects	\$ (3,209)		
	Assisted Living	\$ 98,709		
	Cottages	\$ 243,623		
<b>Total Other Revenue</b>		\$ 1,484,217	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Pierce Memorial Baptist Home, Inc.	600C	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	2,702,388
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	539,274
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	1,758
4. Inventories			\$	19,777
5. Prepaid Expenses			\$	103,131
a. Prepaid Insurance	82,467			
b. Prepaid Sewer Usage	16,658			
c. Prepaid Other	4,006			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	25,550
Resident Funds	25,550			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,391,878</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	161,337	\$	19,362
	Accum. Depreciation	141,975		Net
3. Buildings	*Historical Cost	7,014,042	\$	1,810,250
	Accum. Depreciation	5,203,792		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	911,748	\$	331,879
	Accum. Depreciation	579,869		Net
6. Movable Equipment	*Historical Cost	1,326,701	\$	236,103
	Accum. Depreciation	1,090,598		Net
7. Motor Vehicles	*Historical Cost	12,000	\$	
	Accum. Depreciation	12,000		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	6,276,278
Creamery Brook Fixed Assets	6,266,278			
See Schedule	10,000			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>8,673,872</b>

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

(Carry Total forward to next page)



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

CSP-32 Rev. 6/95

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

Name of Facility Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	12,065,750
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	1,591,140
Interest in Perpetual Trusts			1,591,140	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	10,489,227
Investments			10,260,405	
Deferred Financing, Net			228,822	
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	12,080,367
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	24,146,117

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
31	B9	Merger related CIP	10,000
<b>Total Other Fixed Assets (Itemize)</b>			\$ 10,000

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

Schedule of Other Long-Term Liabilities (itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

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

Name of Facility		License No.	Report for Year Ended	Page	of
Pierce Memorial Baptist Home, Inc.		600C	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	213,089
2. Notes Payable ( <i>itemize</i> )				\$	354,378
Current Portion of Bonds Payable					354,378
See Schedule					
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> )				\$	100,334
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	422,936
Accrued Payables		60,691	Accrued Provider Tax	111,932	
401K Withholding Payable		1,955	Resident Funds	25,552	
Compensated Absences		96,248	Due to Third Party	99,070	
Accrued Interest - Bonds Payable		27,488	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,090,737

\* 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 Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,090,737	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		\$
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
		Bonds Payable, Net of Current Portion	9,375,761	9,694,362
		Security Deposits	318,601	
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 9,694,362
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 10,785,099

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

Name of Facility	License No.	Report for Year Ended	Page	of
Pierce Memorial Baptist Home, Inc.	600C	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	11,542,848
6. Gain or Loss for Period			\$	1,818,170
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	13,361,018
<b>C. Total Reserves and Net Worth</b>			\$	13,361,018
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	24,146,117

### H. Changes in Total Net Worth

Name of Facility Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	11,542,848
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	9,154,664
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	7,336,494
D. Net Income or Deficit			\$	1,818,170
E. Balance			\$	13,361,018
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	13,361,018

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

Name of Facility Pierce Memorial Baptist Home, Inc.	License No. 600C	Report for Year Ended 9/30/2018	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		Date Signed
Printed Name of Preparer				
Blum, Shapiro & Company, P.C.				
Address Address			Phone Number	
2 Enterprise Drive, Suite 302, Shelton, CT 06484			860-561-6853	
Annual Report Contact			Phone Number	
George Thomas			860-561-6853	
Annual Report Contact Email Address				
GTHOMAS@blumshapiro.com				