

State of Connecticut Long-Term Care Facility
RATE COMPUTATION REPORT
Based on 10/01/2014 through 09/30/2015

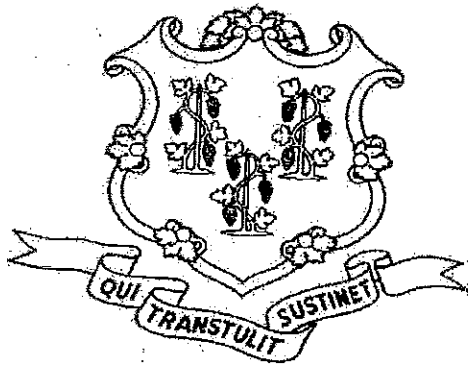
DRAFT

United Community and Family Svcs.

Facility: 249
Page: 22
Date: 02/09/2016

<u>Page - Lic. Type - Rate Yr</u>	<u>Error Message</u>
2-Res. Care Home	Page 8, Medicare/Medicaid days reported for RCH level
3-Res. Care Home	Physician Hourly Limit Cost Year Variable is 0, hourly limits cannot be checked
3-Res. Care Home	Dietician Hourly Limit Cost Year Variable is 0, hourly limits cannot be checked
3-Res. Care Home	Allowable cost in lieu calculated as 31,181 does not equal DRD for RCH 0
4-Res. Care Home	Physician Hourly Limit Cost Year Variable is 0, hourly limits cannot be checked
4-Res. Care Home	Dietician Hourly Limit Cost Year Variable is 0, hourly limits cannot be checked
17	Administrator's salary needs to be entered
DRD	Bed Capacity not entered in the DRD
18	Annual Report Fair Rent (pg. 23, 24) Additions total (161,998) does not match Real Property Additions on pg. 18 of Rate Comp. (0)
20	(1,833,992), Sum of Ttl Liab., Res., & Net W. does not match Annual Report Total Assets
20	Revenues minus expenses does not agree with Gain/Loss (\$13,624)
RC-Res. Care Home	No Self Pay rates entered

State of Connecticut



15-38

(F)
DU

Annual Report of Long-Term Care Facility Cost Year 2015

RECEIVED

FEB 4 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) Sheltering Arms	
Address (No. & Street, City, State, Zip Code) 5 McKinley Avenue, Norwich, CT 06360	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH	RHNS	Residential Care Home 1268	Medicare Provider N/A
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID N/A
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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) Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Sheltering Arms [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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.

Note**: Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner) CFO <i>Beth A. Mullin</i>	Date 2/1/16
Printed Name (Administrator) Janis Davis			Printed Name (Owner) Beth A. Mullin	
Subscribed and Sworn to before me: <i>Tisha Reagen</i>	State of CT	Date 2/1/16	Signed (Notary Public) <i>Tisha Reagen</i>	Comm. Expires 6, 30, 20
Address of Notary Public 43 Hill Farms Rd Colchester, CT 06415				

(Notary Seal)

State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Sheltering Arms		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 5 McKinley Avenue, Norwich, CT 06360				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/4/2015	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-889-2375		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Sheltering Arms		Address (No. & Street, City, State, Zip) 5 McKinley Avenue, Norwich, CT 06360		
License Numbers:	CCNH	RHNS	Residential Care Home 1268	Medicare Provider No. N/A
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
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.				
Administrator				
Name of Administrator Janis Davis		Nursing Home Administrator's License No.:	000708	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**UNITED COMMUNITY & FAMILY SERVICES, INC.
BOARD OF DIRECTORS**

OFFICERS:

Chair:

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Phone: 860-889-3841
Email: MTANKMD@aol.com
Cell: 860-823-7205

General Information and Questionnaire Individual Proprietorship

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No			
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	16/m12	139,935	139,935
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	15/1a5	50,572	50,572
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	15/1a7	42,095	42,095
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	15/1a2	1,824	1,824
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	15/1h1	8,988	8,988
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	16/m12		Included in Mgmt Fee
United Community & Family Services, Inc.	34 East Town Road, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	16/m12		Included in Mgmt Fee
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	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 (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? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A - Only one level of care.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Medical, Dental & FICA are charged directly to employees. All other expenses are allocated to the appropriate departments in accordance with OPA standards.				
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.) <div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				

General Information and Questionnaire
Accounting Basis

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Medicaid cost report, correspondence with auditors re: cost report, Medicaid audit representation	\$ 12,429
2	\$
3	\$
4	\$
Charge for Services Provided	
\$ 12,429	

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

- Yes No Page 15 Line 1D

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Robinson & Cole 2 3 4 5	Telephone Number 860-275-8200
---	----------------------------------

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

1 280 Trumbull St., Hartford, CT 06103 2 3 4 5
--

Services Provided by This Firm (*describe fully*)

1 Corporate legal representation	\$ 6,245
2	\$
3	\$
4	\$
5	\$
Charge for Services Provided	
\$ 6,245	

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 Shelting Arms	License No. 1268	Report for Year Ended 9/30/2015						Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	Residential Care Home		
		Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home				
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period		30			30		30	30	
B. On last day of THIS report period		30			30		30	30	
2. Number of Residents									
A. As of midnight of PREVIOUS report period		23			23		23	23	
B. As of midnight of THIS report period		26			26		26	26	
3. Total Number of Days Care Provided During Period									
A. Medicare									
B. Medicaid (Conn.)		7,740			7,740		5,662	2,078	
C. Medicaid (other states)									
D. Private Pay		1,359			1,359		1,010	349	
E. State SSI for RCH									
F. Other (Specify)									
G. Total Care Days During Period (3A thru F)		9,099			9,099		6,672	2,427	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days		115			115		81	34	
B. Other Bed Reserve Days		129			129		108	21	
5. Total Resident Days (3G + 4A + 4B)		9,343			9,343		6,861	2,482	

Schedule of Resident Statistics (Cont'd)

Name of Facility Sheltering Arms			License No. 1268			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(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	Residential Care Home			
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	Residential Care Home	CCNH	RHNS	R.C.H.	ICF-MR				
No. of Residents								3	23				
Per Diem Rate													
a. One bed rm.								138.08	115.44				
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	Residential Care Home		
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Physical Therapy Treatments													
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Speech Therapy Treatments													
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments													

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Sheltering Arms	1268	9/30/2015	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	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)					62,337	1,092
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					2,160	104
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					166,521	13,088
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					29,911	1,601
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						
b. RN						
1. Direct Care						
2. Administrative**						
c. LPN						
1. Direct Care					68,689	1,976
2. Administrative**						
d. Aides and Attendants					228,470	14,478
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					35,609	1,818
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						
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>					593,697	34,158

* 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 Sheltering Arms		License No. 1268		Report for Year Ended 9/30/2015		Page 11	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	Residential Care Home							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed) Sheltering Arms		License No. 1268		Report for Year Ended 9/30/2015		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							
Section III - Administrators***									
Janis Davis, 28 Carter Ave., Norwich, CT 06360			Non Discriminatory	Executive Director	1,092	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Sheltering Arms	1268	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)						
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries						

* 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
Sheltering Arms	1268	9/30/2015	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$			
2. Disability Insurance	\$ 1,824			1,824
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 42,951			42,951
5. Health Insurance	\$ 50,572			50,572
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 555			555
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 42,095			42,095
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 2,030			2,030
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 12,429			12,429
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 6,245			6,245
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 3,407			3,407
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,988			8,988
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$			
Subtotal	\$ 171,096			171,096

* 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**

Sheltering Arms
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
			0
Physicals and Background Checks			\$ 2,030
Total	\$ -	\$ -	\$ 2,030

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
			0
Total	\$ -	\$ -	\$ -

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

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	Page 16	of 37
Item	Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:		171,096		171,096
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 714			714
5. Education Expenses Related to Seminars and Conventions	\$ (1,758)			(1,758)
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 876			876
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,506			1,506
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$ 285			285
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 4,749			4,749
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	\$ 239			239
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 1,153			1,153
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 16			16
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$			
12. Administrative Management Services**	\$ 139,935			139,935
13. Other (<i>Specify</i>) See Attached Schedule	\$ 13,269			13,269
C-14 Total Administrative & General Expenditures	\$ 332,080			332,080

* 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	Residential Care Home
			0
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
			(0)
Marketing			\$ 4,749
Total Other Advertising	\$ -	\$ -	\$ 4,749

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
			0
CARCH			\$ 919
Uncas Health District			\$ 193
BJ's Membership			\$ 42
Total Dues	\$ -	\$ -	\$ 1,153

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
			0
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
			(0)
License Fees			\$ 652
Non-Allow GA Allocation			\$ 12,617
Total Other Administrative and General	\$ -	\$ -	\$ 13,269

Schedule C-1 - Management Services*

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	Page 17	of 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 #	
United Community & Family Services, Inc., 34 East Town Street, Norwich, CT 06360	139,935	Management and general services. Note: Includes unemployment insurance and worker's compensation.	Page 16 Line M12	

* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

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

Name of Facility Sheltering Arms		License No. 1268	Report for Year Ended 9/30/2015		Page 18	of 37	
Item		Total	CCNH	RHNS	Residential Care Home		
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$	68,275				68,275	
2. Non-Food Supplies	\$	10,211				10,211	
3. Other (Specify) _____	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)							
c. Management Services**							
d. Other (Specify) _____							
2E. Total Dietary Expenditures (2a + b + c + d)		\$	78,486			78,486	
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home		
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 checked="" type="radio"/> Yes	<input 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. \$586		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Page 30, Line IV 1	
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 Sheltering Arms		License No. 1268	Report for Year Ended 9/30/2015		Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
3. Laundry		Lbs.				
a. In-House Processing*		Amt. \$				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
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)		\$				
c. Management Services**		\$				
d. Other (Specify) Laundry Supplies		\$	1,202			1,202
3E. Total Laundry Expenditures (3a + b + c + d)		\$	1,202			1,202
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
Sheltering Arms		1268	9/30/2015		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
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. \$	30,994			30,994
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Other Housekeeping Supplies	\$	182			182
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	31,176			31,176
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	344			344
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$				
i.	Recreation	\$	4,216			4,216
j.	Other (Specify)**** See Attached Schedule	\$				
5K.	Total Resident Care Expenditures (5a - 5j)	\$	4,560			4,560

* 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.

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

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015			Page 22	of 37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 5,428				5,428	
b. Heat	\$ 14,239				14,239	
c. Light & Power	\$ 31,328				31,328	
d. Water	\$ 9,016				9,016	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 1,333				1,333	
f. Other (<i>itemize</i>)	\$ 21,899				21,899	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 83,243				83,243	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 871				871	
b. Building & Building Improvements	\$ 72,227				72,227	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 8,740				8,740	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 81,838				81,838	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
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	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 81,838				81,838	

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Residential Care Home
			0
Various contracted repairs and maintenance (no one contract over \$10K)			\$ 17,593
Small Equipment			\$ 4,306
Total Other Repairs and Maintenance	\$ -	\$ -	\$ 21,899

Depreciation Schedule

Name of Facility Sheltering Arms		License No. 1268		Report for Year Ended 9/30/2015					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	
A. Land Improvements								871		
1. Acquired prior to this report period		46,461		45,611	44,257	S/L	Various			
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
A-4. Subtotal									871	
B. Building and Building Improvements										
1. Acquired prior to this report period		2,299,365		2,280,704	1,525,891	S/L	Various	68,407		
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)		161,998		51,459		S/L	Various	3,820		
B-4. Subtotal									72,227	
C. Non-Movable Equipment										
1. Acquired prior to this report period		55,192		55,192	55,192	S/L	Various			
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Movable Equipment										
1. Motor Vehicles (Specify name, model and year of each vehicle)										
a.										
b.										
c.										
d.										
2. Movable Equipment										
a. Acquired prior to this report period					151,414	S/L	Various	7,516		
b. Disposals (attach schedule)		179,345		177,915						
c. Acquired during this report period (attach schedule)										
D-3. Subtotal									1,224	
E. Total Depreciation									8,740	
									81,838	

Total deletions for Non-Movable Equipment	\$	\$	**		

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
6/22/2015	Install 4 Cat - Wireless WAPS	\$ 1,514	7	\$ 179
11/17/2014	Returned fabric to re-do chairs	\$ (2,464)		\$ (493)
5/11/2015	Locking beverage storage cart	\$ 2,022	7	\$ 289
6/2/2015	Stacking arm chairs	\$ 763	10	\$ 76
8/5/2015	2 Lounge chairs/2 loveseats	\$ 4,869	10	\$ 487
10/8/2015	Gas range stove	\$ 4,795	7	\$ 685
Total additions for Movable Equipment		\$ 11,499		\$ 1,224 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

United Community & Family Services db/a
 Sheltering Arms
 Depreciation Schedule
 09/30/15

<u>Property</u>	<u>Acquisition Year</u>	<u>Historical Costs</u>	<u>SA Portion</u>	<u>RD Portion</u>	<u>Cost to Be Depreciated</u>	<u>Life</u>	<u>Method Life</u>	<u>2015 Depr.</u>	<u>2015 Accum</u>	<u>NBV</u>
Movable Equipment										
Acquired prior 2000	Var	65,276			65,276	Var	S/L	-	64,239	-
Acquisition 2001:										
Storage Bins	2001	1,739			1,739	N/A	S/L	-	1,739	-
Muscarella Adapter/Filters/Tubing	2001	1,266			1,266	N/A	S/L	-	1,266	-
Rinse Unit/Faucet	2001	250			250	N/A	S/L	-	250	-
Dishwasher Lift Gate	2001	5,857			5,857	5	S/L	-	5,857	-
Rollaway Table	2001	1,844			1,844	N/A	S/L	-	1,844	-
2 Dishwasher Tables	2001	1,402			1,402	N/A	S/L	-	1,402	-
Acquisition 2002:										
Computer drops for RD	2002	1,085			1,085	N/A	S/L	-	1,085	-
Desk	2002	1,892			1,892	N/A	S/L	-	1,892	-
Floor Cleaning machine	2002	1,804			1,804	N/A	S/L	-	1,804	-
Furniture for SA	2002	13,821			13,821	5	S/L	(0)	13,821	-
Installation of Dishwasher	2002	405			405	N/A	S/L	-	405	-
Medication Cart	2002	1,227			1,227	N/A	S/L	-	1,227	-
Slicer	2002	725			725	N/A	S/L	-	725	-
Storage cabinet	2002	222			222	N/A	S/L	-	222	-
Toaster Conveyor	2002	520			520	N/A	S/L	-	520	-
Acquisition 2005										
Chairs	2005	2,668			2,668	10	S/L	-	2,668	-
Acquisition 2006										
Side chairs	2006	3,455			3,455	10	S/L	346	3,455	-
Recliners/chairs etc.	2006	5,200			5,200	10	S/L	520	5,200	-
Acquisition 2008										
Furniture	2008	4,525			4,525	10	S/L	452	3,620	905
Acquisition 2009										
2 dressers, 6 twin beds & frames	2009	1,222			1,222	7	S/L	175	1,222	-
Window Shades	2009	280			280	5	S/L	-	280	-
Acquisition 2010										
7 recliners 100% SA	2010	4,644			4,644	5	S/L	-	4,644	-
10 Hospital Mattresses	2010	1,711			1,711	5	S/L	-	1,711	-
LCD TV & mounting bracket	2010	1,100			1,100	3	S/L	-	1,100	-
Vital signs monitor & stand	2010	1,052			1,052	5	S/L	-	1,052	-
Acquisition 2011										
SA Renovations	2011	120			120	5	S/L	24	120	-
Furniture - chairs & Loveseat	2011	1,689			1,689	5	S/L	338	1,689	-
Furniture - chairs & Loveseat	2011	3,506			3,506	5	S/L	701	3,506	-
Satellite System	2011	6,575			6,575	3	S/L	-	6,575	-
Furniture - chairs & Loveseat	2011	1,689			1,689	5	S/L	338	1,689	-
Furniture - chairs & Loveseat**	2011	3,506			3,506	5	S/L	701	3,506	-
Satellite System**	2011	6,575			6,575	3	S/L	-	6,575	-

United Community & Family Services db/a
Sheltering Arms
Depreciation Schedule
09/30/15

Property Acquisition 2012	Acquisition Year	Historical Costs	SA Portion	RD Portion	Cost to Be Depreciated	Life	Method Life	2015 Deprc.	2015 Accum.	NBV
Fiber Data Link Service	2012	4,063	3,372	691	3,372	5	S/L	674	2,698	674
Sofa and Chairs	2012	5,222			5,222	5	S/L	1,044	4,178	1,044
Acquisition 2014										
Toro Snow Blower	2014	1,153	1,153	-	1,153	2.5	S/L	461.30	923	231
Lawn Tractor/Mower	2014	3,695	3,695	-	3,695	5	S/L	-	739	2,956
Controller based Antenna	2014	1,557	1,137	265	1,137	5	S/L	227	455	682
Fabric to Refurbish 30 Arm Chairs	2014	2,464	2,464		2,464	10	S/L	246	493	1,972
Refurbish 30 Arm Chairs	2014	10,464	10,464		10,464	10	S/L	1,046	2,093	8,371
Under-Counter Ice Machine	2014	1,877	1,558	319	1,558	7	S/L	223	445	1,113
Acquisition 2015										
Install 4 Cat - Wireless WAPS	2015	1,514	1,256	257	1,256	7	S/L	179	179	1,077
Returned fabric to re-do chairs	2015	(2,464)	(2,464)	-	(2,464)	7	S/L	(493)	(493)	(1,971)
Locking beverage storage cart	2015	2,022	2,022	-	2,022	10	S/L	289	289	1,733
Stacking arm chairs	2015	763	763	-	763	10	S/L	76	76	687
Furniture - 2 lounge chairs/2 loveseats	2015	4,869	4,869	-	4,869	10	S/L	487	487	4,383
Gas range stove	2015	4,795	4,795	-	4,795	7	S/L	685	685	4,110
Total		190,844	35,085	1,532	189,156			8,740	160,154	27,966

United Community & Family Services d/b/a
Sheltering Arms
Depreciation Schedule
09/30/15

Property	Acquisition Year	Historical Costs	SA Portion	RD Portion	Cost to Be Depreciated	Life	Method Life	2015 Deprec.	2015 Accum	NBV
Building and Building Improvements										
Acquired prior 2000	Var	1,011,268			1,017,092	Var	S/L	-	963,865	47,403
Acquired during 2000	2000	7,886			7,886	10	S/L	-	7,886	-
Acquired prior 2000	2001	1,019,154			1,024,978	10	S/L	-	971,751	47,403
Painting of Exterior		26,350			26,350	10	S/L	-	26,350	-
Current year Acquisition 2002:										
Dining Room Remodel (Painting/Blinds)	2002	10,687			10,687	5	S/L	-	10,687	0
Work on SA electrical Panel	2002	4,250			4,250	5	S/L	-	4,250	-
Renovate Bathrooms 2003	2003	50,619			50,619	15	S/L	3,375	43,873	6,746
Metal Door	2004	2,558			2,558	10	S/L	-	2,558	0
Shed (Shared Item with Ross)	2004	3,550			3,550	10	S/L	-	3,550	-
Entrance	2005	9,000			9,000	10	S/L	-	9,000	-
Skylights	2005	5,500			5,500	20	S/L	275	3,025	2,475
Plumbing (SHARED WITH ROSS)	2005	4,118			4,118	5	S/L	-	4,118	-
Gold Room Carpet	2005	2,970			2,970	5	S/L	-	2,970	-
Acquisition 2006										
Stainwell patch and paint	2006	9,000			9,000	5	S/L	-	9,000	-
Painting & Courtyard Renovations	2006	8,536			8,536	5	S/L	-	8,536	-
Acquisition 2007										
Window sashes	2007	2,531			2,531	5	S/L	-	2,531	-
Men's room alterations	2007	36,100			36,100	15	S/L	2,407	21,660	14,440
Carpet for Atrium 2nd Floor	2007	3,111			3,111	5	S/L	-	3,111	-
Gas water heater	2007	7,950			7,950	10	S/L	795	7,155	795
Drain Piping replacement	2007	3,300			3,300	10	S/L	330	2,970	330
2nd floor corridor carpet	2007	4,117			4,117	5	S/L	-	4,117	-
Acquisition 2008										
Roof work proposal 3538	2008	7,616			7,616	30	S/L	254	2,031	5,585
2 new Pole Lights	2008	1,300			1,300	15	S/L	87	693	607
Ladies Room	2008	20,078			20,078	15	S/L	1,339	10,708	9,370
CL Wood Invoices	2008	3,044			3,044	15	S/L	203	1,624	1,421
Kitchen renovations	2008	2,200			2,200	15	S/L	147	1,173	1,027
HVAC system*	2008	826,060			826,060	-20	S/L	41,303	330,424	495,636
Acquisition 2009										
Valcor Communications - Outdoor cable/wiring	2009	6,024			6,024	20	S/L	301	2,108	3,916
Outdoor Signage for SA	2009	825			825	7	S/L	118	825	-
Lighting for Sheltering Arms	2009	7,900			7,900	7	S/L	1,129	7,900	-
Acquisition 2010										
Chimney repair 83% SA	2010	3,000	2,490	510	2,490	5	S/L	498	2,988	12
Chimney repair 83% SA	2010	4,110	3,411	699	3,411	5	S/L	682	4,094	16
New membrane in lieu of pavers 83% SA	2010	1,995	1,656	339	1,656	5	S/L	331	1,987	8
1st floor bathroom remodel 100% SA	2010	11,484	11,484	-	11,484	5	S/L	-	11,484	-
Wireing for alarm system 83% SA	2010	450	374	77	374	5	S/L	75	448	2
Emergency unlocking device 100% SA	2010	3,000	3,000	-	3,000	5	S/L	-	3,000	-
*Adjustment to previously purchased asset 2008	2010	(1,500)	(1,245)	(255)	(1,245)	3	S/L	-	(1,245)	(255)

United Community & Family Services d/b/a
Sheltering Arms
Depreciation Schedule
09/30/15

Property	Acquisition Year	Historical Costs	SA Portion	RD Portion	Cost to Be Depreciated	Life	Method Life	2015 Deprc.	2015 Accum	NBV
Acquisition 2011										
Lumber for Attic	2011	1,091			1,091	15	S/L	73	364	727
Gutters Work	2011	6,551			6,551	3	S/L	-	6,551	-
Repoint Boiler Chimney	2011	12,800			12,800	5	S/L	2,560	12,800	-
Dishwasher Installation	2011	2,304			2,304	5	S/L	461	2,304	-
Chimney Work	2011	681			681	5	S/L	136	681	-
Chimney Work	2011	3,292			3,292	5	S/L	658	3,292	-
Grease Trap Installation	2011	4,500			4,500	15	S/L	300	1,500	3,000
Drainage	2011	120			120	10	S/L	12	60	60
New Carpet in Front Lobby	2011	2,010			2,010	5	S/L	402	2,010	-
Kitchen Cabinets	2011	16,566			16,566	5	S/L	3,313	16,566	-
Gutters, windows, painting - Final payment	2011	26,203	21,748	4,455	21,748	10	S/L	2,175	10,874	15,329
Acquisition 2012										
Shower Stall Replacement	2012	5,390			5,390	15	S/L	359	1,437	3,953
2 New Toilets	2012	1,512			1,512	15	S/L	101	403	1,109
Windows	2012	47,000	39,010	7,990	39,010	20	S/L	1,951	7,802	39,198
Acquisition 2013										
Upgrade Voice Cable for VOIP	2013	8,516	7,068	1,448	7,068	20	S/L	353	1,060	7,455
Flooring in Lower Dining Room	2013	1,300	1,300		-	7	S/L	-	-	1,300
New Circulator for Boiler**	2013	1,151	956	196	956	5	S/L	191	573	578
New Flooring in SA Dining Room	2013	6,032	6,032		6,032	10	S/L	603	1,810	4,222
2nd Floor Roof Replacement	2013	3,950	3,279	672	3,279	20	S/L	164	492	3,458
Upgrade Voice Cable for VOIP	2013	5,794	4,809	985	4,809	20	S/L	240	721	5,072
Repair Front of Building	2013	3,100	2,573	527	2,573	20	S/L	129	386	2,714
Acquisition 2014										
Garage-Flat roof replacement	2014	4,985	4,985		4,985	20	S/L	249	499	4,487
Concrete repair on Handicap ramp	2014	5,325	2,663	2,663	2,663	10	S/L	266	533	4,793
Install circulating pump and piping	2014	1,256	1,256		1,256	20	S/L	63	126	1,131
Deposit on new roof	2014	16,950	14,069	2,882	14,069		S/L	-	-	16,950
Acquisition 2015										
Sprinkler	2015	15,000	12,450	2,550	12,450	20	S/L	623	623	14,378
Remaining work on new roof	2015	16,950	14,069	2,882	14,069	20	S/L	703	703	16,247
Generator**	2015	15,000	-	-	-	10	S/L	-	-	-
Generator**	2015	68,375	-	-	-	10	S/L	-	-	-
Generator**	2015	17,853	1,019	3,035	1,019	10	S/L	102	102	917
Generator**	2015	26,779	22,227	4,552	22,227	10	S/L	2,223	2,223	20,004
Generator - Gas piping	2015	2,041	1,694	347	1,694	10	S/L	169	169	1,525
Total		2,451,363	181,075	37,851	2,332,163			72,227	1,598,118	758,138

Note**: The Facility received a \$100,000 grant from OPMI to add the generator. Therefore, for reimbursement purposes, only the costs in excess of the \$100,000 will be depreciated.

United Community & Family Services d/b/a
Sheltering Arms
Depreciation Schedule
09/30/15

Property	Acquisition Year	Historical Costs	SA Portion	RD Portion	Cost to Be Depreciated	Life	Method Life	2015 Deprc.	2015 Accum	NBV
Non-Movable Equipment										
Acquired prior 2000	Var	55,192			55,192	Var	S/L	-	55,192	-
Current Year Acquisition										
Total		55,192			55,192				55,192	-
Land Improvement										
Acquired prior 2000	Var	25,793			25,793	Var	S/L	-	25,793	-
Tree Services	2001	4,216			4,216	5	S/L	-	4,216	-
Various Land Improvements	various	7,227			7,227	Var	S/L	41	6,153	1,074
Acquisition 2006										
Tree Services	2006	3,025			3,025	5	S/L	-	3,025	-
Acquisition 2010										
Parking lot renovations	2010	5,000	4,150	850	4,150	5	S/L	830	4,980	20
Acquisition 2011										
Parking lot pavement and extension	2011	1,200			1,200	5	S/L	-	960	240
Total		45,461			45,611			871	45,127	1,334

Total Depreciation For Period \$ 81,838 \$ 1,858,592 \$ 787,438
Total Historical Cost 2,753,861 2,622,123

Per Trial Balance \$ 148,175
CR vs FS Difference \$ (66,337)

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended			Page	of
Sheltering Arms		1268		9/30/2015			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate Amortization for This Year	Totals
	Month	Year						
A. Organization Expense								
1.								
2.								
3.								
A-4. Subtotal								
B. Mortgage Expense								
1.								
2.								
3.								
B-4. Subtotal								
C. Leasehold Improvements and Other								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
D. Total Amortization								

* 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 Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
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	01/01/16				
2. Date Structure Completed	01/01/26				
3. If NOT Original Owner, Date of Purchase	N/A				
4. Date of Initial Licensure	N/A				
5. Total Licensed Bed Capacity	30				
6. Square Footage	N/A				
7. Acquisition Cost					
a. Land	16,205				
b. Building	144,430				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility Sheltering Arms		License No. 1268	Report for Year Ended 9/30/2015			Page 26	of 37
Item			Total	CCNH	RHNS	Residential Care Home	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility Sheltering Arms		License No. 1268		Report for Year Ended 9/30/2015		Page 27	of 37
Item				Total	CCNH	RHNS	Residential Care Home
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)				\$	26,638		26,638
Interest Expense - Capital							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	26,638		26,638
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$	375		375
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	375		375
15. Total All Expenditures (A-13 thru C-14)				\$	1,233,295		1,233,295

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Sheltering Arms			1268	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 37,507			37,507
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 6,245			6,245
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	M2 &	Unallowable Advertising *	\$ 5,034			5,034
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 14,819			14,819
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 586			586
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 64,191			64,191

(Carry Subtotal forward to next page)

* All except "Help Wanted".

** 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	Residential Care Home
10	12C1	Non-allowable LPN salaries (see attached calculation)			\$ 37,507
Total Other Salaries Adjustment			\$ -	\$ -	\$ 37,507

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	M13	Non Allowable GA Allocation			\$ 12,617
16	M13	Over-Stated GA Allocation (see attached calculation)			\$ 2,202
Total Other A&G Adjustments			\$ -	\$ -	\$ 14,819

**United Community & Family Services d/b/a
Sheltering Arms
LPN Salary Disallowance
09/30/15**

28a

The purpose of this calculation is to allow LPN salaries to the extent of the aides average wage rate.

	Salary	Hours*	Wage per Hour
LPN	68,689	1,976	34.76
Aides	228,470	14,478	15.78
Total Salary Expenditures			

	Wage per Hour
LPN	34.76
Aides	15.78
Variance	<u>18.98</u>

Variance	18.98
LPN Hours	<u>1,976</u>
Disallowance	<u>37,507</u>

* Per client questionnaire.

GA Allocation Disallowance
Sheltering Arms
September 30, 2015

Audit Reserve per TB	15,000
Disallowed %	<u>14.68%</u>
Disallowed Amount	2,202
GA Allocation per TB	139,935
Disallowed Amount	<u>(2,202)</u>
Allowable GA Allocation	137,733

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Sheltering Arms			1268	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 64,191			64,191
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 202			202
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$ 6,525			6,525
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	\$ 5			5
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 70,923			70,923

*** 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.

Sheltering Arms
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Ancillary Costs			\$ -	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7b	Unallowable depreciation (see attached schedule)			\$ 202
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ 202

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Property Adjustments			\$ -	\$ -	\$ -

United Community & Family Services d/b/a
 Sheltering Arms
 Shared Depreciation Expense/Auto Disallowance
 09/30/15

Description	2015 Depreciation	Shared Portion	Life
Valcor Communications - Outdoor cable/wiring upgrade	301	17%*	20
2008 Roof Work	254	10%	30
2008 Two new pole lights for front steps	87	10%	15
2007 Water Heater	795	10%	10
2007 Drain Piping	330	10%	10
Various Land Improvements	41	10%	10
Total	1,808		
<u>Total 10% Shared Depreciation</u>	1,507		
(Less) None 10% Items	-		
Revised Amount	1,507		
Percent Shared	10%		
Depreciation/Amt Disallowed (1)	151		
<u>Total 17% Shared Depreciation</u>	301		
(Less) None 17% Items	-		
Revised Amount	301		
Percent Shared	17%		
Depreciation/Amt Disallowed (2)	51		
<u>Total 35% Shared Depreciation</u>	-		
(Less) None 35% Items	-		
Revised Amount	-		
Percent Shared	35%		
Depreciation/Amt Disallowed (3)	-		
Total Disallowance (1, 2, &3)	202		

* Effective 9/30/2008 percentage of shared assets allocated to Ross Adult Day Care changed from 10% to 17%.

**35% due to amount of loan outstanding.

Sheltering Arms

9/30/2015

Unallowable Dietary Calculations

Dietary Expense Disallowance

Total Dietary Expense	\$	-
Reduction of Expense from RADC		-
Total Dietary Expense Including RADC	\$	-
Total Meals		-
Cost per Meal	\$	-
Unallowable Meals		-
Unallowable Dietary Expense	\$	-

Dietary Salary Disallowance

Cook Salary	\$	-
Total Meals Less RADC		-
Salaries per Meal	\$	-
Unallowable Meals		-
Unallowable Dietary Salaries	\$	-

Total Unallowable Expense and Salaries	\$	-
Less Reduction of Expense from RADC		-
Total Disallowance	\$	-

Note: The facility no longer provides meals to employees. As a result, no disallowance of dietary expenses is deemed necessary.

F. Statement of Revenue

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015			Page 30	of 37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 833,158			833,158		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$					
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 258,750			258,750		
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$					
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$					
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$					
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 1,091,908			1,091,908		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 586			586		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 6,525			6,525		
5. Interest Income (Specify)	\$ 5			5		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 160,627			160,627		
V. Total Other Revenue (1 thru 8)	\$ 167,743			167,743		
VI. Total All Revenue (III + V)	\$ 1,259,651			1,259,651		

* 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.

Provider does not maintain a separate
 balance sheet for Sheltering Arms.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Sheltering Arms	1268	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	
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 _____				
Accum. Depreciation _____				
Net _____				
5. Non-Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net _____				
6. Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net _____				
7. Motor Vehicles			\$	
*Historical Cost _____				
Accum. Depreciation _____				
Net _____				
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	

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

(Carry Total forward to next page)

The provider does not maintain a separate balance sheet for Sheltering Arms.

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Sheltering Arms	1268	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
3. Buildings			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
4. Non-Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
5. Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
6. Motor Vehicles			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	
_____			\$	
6. Loans to Owners or Related Parties (itemize)			\$	
Name and Address		Amount	Loan Date	
_____		_____	_____	
_____		_____	_____	
7. Other Assets (itemize)			\$	
_____			\$	
_____			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Sheltering Arms		1268	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	
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>)				\$	

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	

* 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 Sheltering Arms		License No. 1268	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:					
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	
C. Total All Liabilities (Lines A-13 + B-5)				\$	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Sheltering Arms	1268	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,873,972)
6. Gain or Loss for Period			\$	39,980
10/1/2014 thru 9/30/2015				
7. Total Net Worth			\$	(1,833,992)
C. Total Reserves and Net Worth			\$	(1,833,992)
D. Total Liabilities, Reserves, and Net Worth			\$	(1,833,992)

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Sheltering Arms	1268	9/30/2015	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(1,873,972)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	1,259,651		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	1,299,631		
D. Net Income or Deficit			\$	39,980		
E. Balance			\$	(1,833,992)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses per Pg. 27 1,233,295						
F/S vs C/R Depreciation 66,337						
Rounding (1)						
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. Balance at End of Period			\$	(1,833,992)		

I. Preparer's/Reviewer's Certification

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 1/20/16		
Printed Name of Preparer Matthew S. Bovolack, Principal				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name Sheltering Arms

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 2014? If not, explain the reporting change.

Explanation: N/A

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: N/A

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:

Yes No

6. During cost year 2015, 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?
N/A

Explanation:

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?
N/A

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

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:

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:

N/A

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

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:

N/A - A separate balance is not maintained

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.

B/S errors were not addressed and a separate balance sheet is not maintained

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: **Sheltering Arms**
 Engagement: **Medicaid - Sheltering Arms 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A,01 - TB-other**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2015			9/30/2015	9/30/2014
5135	Grant Revenue Equipment	(100,000.00)			(100,000.00)	0.00
5210	Fees - Title 19	(815,182.03)			(815,182.03)	(754,085.40)
5250	Fees - Private Pay	(258,750.13)			(258,750.13)	(185,156.88)
5400	Non-Operating Income	(32,975.90)			(32,975.90)	(28,635.00)
6100	Meal Revenue	(585.50)			(585.50)	(450.00)
6105	Cable Revenue	(6,525.00)			(6,525.00)	(5,953.26)
6120	Other Income	(15.00)			(15.00)	0.00
6130	Audit Reserve	15,000.00			15,000.00	44,000.00
6140	Revenue-Prior Period	0.00			0.00	(1,426.92)
6270	Int. Income - Richardson	(5.10)			(5.10)	(5.10)
7000	Salaries - Administrative	62,337.27			62,337.27	57,677.55
7005	Salaries - Director/Super	55,747.24			55,747.24	54,391.44
7030	Salaries - Nurses	12,941.49			12,941.49	12,593.64
7033	Salaries - Coordinator	35,609.10			35,609.10	34,732.53
7040	Salaries - Aides	228,469.55			228,469.55	210,276.44
7050	Salaries - Clerical	2,160.10			2,160.10	2,097.80
7055	Salaries - Laundry	38,454.72		(38,454.72)	0.00	0.00
7065	Salaries - Dietary	128,066.17		38,454.72	166,520.89	172,075.54
7075	Salaries - Maintenance	29,911.32			29,911.32	26,343.76
7200	Long Term Dis. Ins.	1,824.07			1,824.07	1,821.36
7210	Medical Insurance	50,260.03		312.27	50,572.30	58,206.73
7225	Life Insurance	554.84			554.84	524.74
7400	Pension Plan	42,095.07			42,095.07	38,782.72
7500	F.I.C.A. Exp.	42,950.88			42,950.88	40,496.44
8000	Contract Services	3,988.92		27,005.15	30,994.07	30,305.93
8035	Physicals & Background	2,030.00			2,030.00	2,226.75
8040	Software Maintenance	2,090.09			2,090.09	1,171.28
8045	Legal	6,244.65			6,244.65	6,072.30
8050	Accounting	12,429.15			12,429.15	6,300.00
8100	Small Equip.	4,306.08			4,306.08	4,327.36
8110	Medical/Dental Supplies	344.24			344.24	354.28
8120	Office Supplies	1,094.57			1,094.57	612.12
8125	Program Supplies	222.32			222.32	625.73
8160	Laundry Supplies	1,201.84			1,201.84	910.54
8165	Housekeeping Supplies	182.07			182.07	536.33
8170	Dietary Supplies	5,367.22			5,367.22	3,574.36
8180	Food Supplies	68,275.17			68,275.17	63,971.62
8190	Paper Goods	4,843.70			4,843.70	3,490.31
8195	Recreation Supplies	1,525.35		2,691.01	4,216.36	1,360.69
8200	Telephone Exp.	8,987.61			8,987.61	3,429.25
8205	Directory Adv.	284.64			284.64	426.27
8210	Cell Phone Exp.	(944.81)			(944.81)	2,745.75
8220	Postage	239.34			239.34	226.64
8226	Interest Expense-Capital	26,638.18			26,638.18	27,015.97
8235	License Fees	652.48			652.48	469.40
8310	Electricity	31,328.02			31,328.02	27,041.05
8320	Water & Sewer	9,015.76			9,015.76	8,514.37
8330	Gas	14,239.14			14,239.14	13,615.60
8350	Maint. Materials	5,427.80			5,427.80	5,506.77
8355	Contracted Repairs/M	47,601.27		(30,008.43)	17,592.84	29,030.47
8400	Leased Equipment	1,333.20			1,333.20	788.10
8500	Printing	0.00			0.00	26.58
8505	Subscriptions	0.00		16.14	16.14	0.00
8520	Advertising - Employment	1,505.81			1,505.81	2,556.36
8530	Advertising - Marketing	4,749.28			4,749.28	13,916.16
8600	Co. Vehicle - Gas	466.17			466.17	480.31
8605	Co. Vehicle - Maintenance	409.45			409.45	169.87
8610	Co. Vehicle - Insurance	374.91			374.91	978.67
8615	Co. Vehicle - Lease	0.00			0.00	113.08
8700	Employee Transportation	713.57			713.57	1,220.29
8760	Staff Education/Training	(1,948.97)			(1,948.97)	(1,990.55)
8770	Conf. & Meetings - External	0.00			0.00	322.64
8780	Conf. & Meetings - Internal	190.61			190.61	(27.50)
8900	Special Event-Misc	0.00			0.00	1.77
9000	Membership Dues	1,168.84		(16.14)	1,152.70	782.28
9100	Depreciation Exp.	132,646.02			132,646.02	143,374.97
9105	Alloc Depreciation Exp.	15,529.09			15,529.09	15,342.57
9800	GA Allocation	139,934.66			139,934.66	149,253.00
9805	Non-Allow GA Allocation	12,616.79			12,616.79	11,401.31
Total		417,916.93		0.00	417,916.93	1,909,274.75

Client: *Sheltering Arms*
 Engagement: *Medicaid - Sheltering Arms 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-other*
 Workpaper: *A.04 - Grouped TB*

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Group : [10-A] Salaries and Wages			
Subgroup : [2] Administrators			
7000	Salaries - Administrative	<u>62,337.27</u>	<u>57,677.55</u>
Subtotal [2] Administrators		<u>62,337.27</u>	<u>57,677.55</u>
Subgroup : [4] Other Administrative Salaries			
7050	Salaries - Clerical	<u>2,160.10</u>	<u>2,097.80</u>
Subtotal [4] Other Administrative Salaries		<u>2,160.10</u>	<u>2,097.80</u>
Subgroup : [5C] Dietary Workers			
7065	Salaries - Dietary	<u>166,520.89</u>	<u>172,075.54</u>
Subtotal [5C] Dietary Workers		<u>166,520.89</u>	<u>172,075.54</u>
Subgroup : [7B] Other Maintenance Workers			
7075	Salaries - Maintenance	<u>29,911.32</u>	<u>26,343.76</u>
Subtotal [7B] Other Maintenance Workers		<u>29,911.32</u>	<u>26,343.76</u>
Subgroup : [12C1] LPNs - Direct Care			
7005	Salaries - Director/Super	<u>55,747.24</u>	<u>54,391.44</u>
7030	Salaries - Nurses	<u>12,941.49</u>	<u>12,593.64</u>
Subtotal [12C1] LPNs - Direct Care		<u>68,688.73</u>	<u>66,985.08</u>
Subgroup : [12D] Aides and Attendants			
7040	Salaries - Aides	<u>228,469.55</u>	<u>210,276.44</u>
Subtotal [12D] Aides and Attendants		<u>228,469.55</u>	<u>210,276.44</u>
Subgroup : [12H] Recreation Workers			
7033	Salaries - Coordinator	<u>35,609.10</u>	<u>34,732.53</u>
Subtotal [12H] Recreation Workers		<u>35,609.10</u>	<u>34,732.53</u>
Total [10-A] Salaries and Wages		<u>593,696.96</u>	<u>570,188.70</u>
Group : [40] Balance Sheet			
Subgroup : None			
1100	Petty Cash	350.00	350.00
1290	Cash Savings -Sheltering Arms	16,082.85	10,297.93
1320	Cash C.D. - Richardson	10,204.59	10,199.49
1510	Accts. Rec. - Eldercare	28,970.87	26,557.84
1540	Accts. Rec. - Other	65.00	65.00
1750	Prepaid Insurance	61.96	62.85
1780	Prepaid Other Expense	1,639.53	2,134.51
1805	Land Improvements	7,326.65	7,326.65
1806	Accum Dep Land Improv	(2,599.17)	0.00
1820	Buildings	3,176,072.86	3,127,172.86
1825	Accum Dep Building	(1,757,758.42)	0.00
1840	Furniture & Equip.	299,531.36	157,984.37
1845	Accum Dep Furniture & Equip	(129,530.62)	0.00
2090	A/P - State of CT	74,194.13	0.00
2110	AP - Sheltering Arms	16,082.85	10,297.93
2280	Audit Reserve	33,715.87	107,750.00
2450	Deferred Rev - Other	636.48	110.00
3000	Net Assets	<u>(1,932,376.44)</u>	<u>(1,911,762.86)</u>
Subtotal : None		<u>(157,329.65)</u>	<u>1,548,546.57</u>
Total [40] Balance Sheet		<u>(157,329.65)</u>	<u>1,548,546.57</u>
Group : [15] Expenditures Other than Salaries			
Subgroup : [1A2] Disability Insurance			
7200	Long Term Dis. Ins.	<u>1,824.07</u>	<u>1,821.36</u>
Subtotal [1A2] Disability Insurance		<u>1,824.07</u>	<u>1,821.36</u>
Subgroup : [1A4] Social Security (FICA)			
7500	F.I.C.A. Exp.	<u>42,950.88</u>	<u>40,496.44</u>
Subtotal [1A4] Social Security (FICA)		<u>42,950.88</u>	<u>40,496.44</u>
Subgroup : [1A5] Health Insurance			

Client: **Sheltering Arms**
 Engagement: **Medicaid - Sheltering Arms 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **A.04 - Grouped TB**

Account	Description	FINAL	1st PP-FINAL
		9/30/2015	9/30/2014
7210	Medical Insurance	50,572.30	58,206.73
Subtotal [1A5] Health Insurance		50,572.30	58,206.73
Subgroup : [1A6] Life Insurance			
7225	Life Insurance	554.84	524.74
Subtotal [1A6] Life Insurance		554.84	524.74
Subgroup : [1A7] Pensions			
7400	Pension Plan	42,095.07	38,782.72
Subtotal [1A7] Pensions		42,095.07	38,782.72
Subgroup : [1A9] Other			
8035	Physicals & Background	2,030.00	2,226.75
Subtotal [1A9] Other		2,030.00	2,226.75
Subgroup : [1D] Accounting and Auditing			
8050	Accounting	12,429.15	6,300.00
Subtotal [1D] Accounting and Auditing		12,429.15	6,300.00
Subgroup : [1E] Legal			
8045	Legal	6,244.65	6,072.30
Subtotal [1E] Legal		6,244.65	6,072.30
Subgroup : [1G] Office Supplies			
8040	Software Maintenance	2,090.09	1,171.28
8120	Office Supplies	1,094.57	612.12
8125	Program Supplies	222.32	625.73
8500	Printing	0.00	26.58
Subtotal [1G] Office Supplies		3,406.98	2,435.71
Subgroup : [1H1] Telephone and Telegraph			
8200	Telephone Exp.	8,987.61	3,429.25
Subtotal [1H1] Telephone and Telegraph		8,987.61	3,429.25
Total [15] Expenditures Other than Salaries		171,095.55	160,296.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4] Employee Travel			
8700	Employee Transportation	713.57	1,220.29
Subtotal [4] Employee Travel		713.57	1,220.29
Subgroup : [5] Education Expense			
8760	Staff Education/Training	(1,948.97)	(1,990.55)
8770	Conf. & Meetings - External	0.00	322.64
8780	Conf. & Meetings - Internal	190.61	(27.50)
Subtotal [5] Education Expense		(1,758.36)	(1,695.41)
Subgroup : [6] Automobile Expense			
8600	Co. Vehicle - Gas	466.17	480.31
8605	Co. Vehicle - Maintenance	409.45	169.87
Subtotal [6] Automobile Expense		875.62	650.18
Subgroup : [M1] Advertising Help Wanted			
8520	Advertising - Employment	1,505.81	2,556.36
Subtotal [M1] Advertising Help Wanted		1,505.81	2,556.36
Subgroup : [M2] Advertising Telephone Directory			
8205	Directory Adv.	284.64	426.27
Subtotal [M2] Advertising Telephone Directory		284.64	426.27
Subgroup : [M3] Advertising Other			
8530	Advertising - Marketing	4,749.28	13,916.16
Subtotal [M3] Advertising Other		4,749.28	13,916.16

Client: **Sheltering Arms**
 Engagement: **Medicaid - Sheltering Arms 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **A.04 - Grouped TB**

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Subgroup : [M7] Postage			
8220	Postage	239.34	226.64
	Subtotal [M7] Postage	239.34	226.64
Subgroup : [M8] Dues and Membership Fees			
9000	Membership Dues	1,152.70	782.28
	Subtotal [M8] Dues and Membership Fees	1,152.70	782.28
Subgroup : [M9] Subscriptions			
8505	Subscriptions	16.14	0.00
	Subtotal [M9] Subscriptions	16.14	0.00
Subgroup : [M12] Administrative Management Services			
9800	GA Allocation	139,934.66	149,253.00
	Subtotal [M12] Administrative Management Services	139,934.66	149,253.00
Subgroup : [M13] Other			
8235	License Fees	652.48	469.40
8900	Special Event-Misc	0.00	1.77
9805	Non-Allow GA Allocation	12,616.79	11,401.31
	Subtotal [M13] Other	13,269.27	11,872.48
	Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General	160,982.67	179,208.25
Group : [18]	Dietary Basis for Allocation of Costs		
Subgroup : [2A1] Raw Food			
8180	Food Supplies	68,275.17	63,971.62
	Subtotal [2A1] Raw Food	68,275.17	63,971.62
Subgroup : [2A2] Non-Food Supplies			
8170	Dietary Supplies	5,367.22	3,574.36
8190	Paper Goods	4,843.70	3,490.31
	Subtotal [2A2] Non-Food Supplies	10,210.92	7,064.67
	Total [18] Dietary Basis for Allocation of Costs	78,486.09	71,036.29
Group : [19]	Laundry-Basis for Allocation of Costs		
Subgroup : [3D] Other			
8160	Laundry Supplies	1,201.84	910.54
	Subtotal [3D] Other	1,201.84	910.54
	Total [19] Laundry-Basis for Allocation of Costs	1,201.84	910.54
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs		
Subgroup : [4B] Purchased Services			
8000	Contract Services	30,994.07	30,305.93
	Subtotal [4B] Purchased Services	30,994.07	30,305.93
Subgroup : [4D] Other			
8165	Housekeeping Supplies	182.07	536.33
	Subtotal [4D] Other	182.07	536.33
Subgroup : [5B] Medicine Cabinet Drugs			
8110	Medical/Dental Supplies	344.24	354.28
	Subtotal [5B] Medicine Cabinet Drugs	344.24	354.28
Subgroup : [5I] Recreation			
8195	Recreation Supplies	4,216.36	1,360.69
	Subtotal [5I] Recreation	4,216.36	1,360.69
	Total [20] Housekeeping and Resident Care Basis for Allocation of Costs	35,736.74	32,557.23
Group : [22]	Maintenance and Property		
Subgroup : [6A] Repairs and Maintenance			
8350	Maint. Materials	5,427.80	5,506.77
	Subtotal [6A] Repairs and Maintenance	5,427.80	5,506.77

Client: **Sheltering Arms**
 Engagement: **Medicaid - Sheltering Arms 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **A.04 - Grouped TB**

Account	Description	FINAL 9/30/2015	1st PP-FINAL 9/30/2014
Subgroup : [6B] Heat			
8330	Gas	14,239.14	13,615.60
Subtotal [6B] Heat		<u>14,239.14</u>	<u>13,615.60</u>
Subgroup : [6C] Light & Power			
8310	Electricity	31,328.02	27,041.05
Subtotal [6C] Light & Power		<u>31,328.02</u>	<u>27,041.05</u>
Subgroup : [6D] Water			
8320	Water & Sewer	9,015.76	8,514.37
Subtotal [6D] Water		<u>9,015.76</u>	<u>8,514.37</u>
Subgroup : [6E] Equipment Lease			
8400	Leased Equipment	1,333.20	788.10
8615	Co. Vehicle - Lease	0.00	113.08
Subtotal [6E] Equipment Lease		<u>1,333.20</u>	<u>901.18</u>
Subgroup : [6F] Other			
8100	Small Equip.	4,306.08	4,327.36
8355	Contracted Repairs/M	17,592.84	29,030.47
Subtotal [6F] Other		<u>21,898.92</u>	<u>33,357.83</u>
Subgroup : [8D] Other			
9100	Depreciation Exp.	132,646.02	143,374.97
9105	Alloc Depreciation Exp.	15,529.09	15,342.57
Subtotal [8D] Other		<u>148,175.11</u>	<u>158,717.54</u>
Total [22] Maintenance and Property		<u>231,417.95</u>	<u>247,654.34</u>
Group : [27] Interest and Insurance			
Subgroup : [12D] Other Interest Expense			
8226	Interest Expense-Capital	26,638.18	27,015.97
Subtotal [12D] Other Interest Expense		<u>26,638.18</u>	<u>27,015.97</u>
Subgroup : [14B] Insurance of Automobiles			
8610	Co. Vehicle - Insurance	374.91	978.67
Subtotal [14B] Insurance of Automobiles		<u>374.91</u>	<u>978.67</u>
Total [27] Interest and Insurance		<u>27,013.09</u>	<u>27,994.64</u>
Group : [30] Statement of Revenue			
Subgroup : [1A] Medicaid Residents (CT only)			
5210	Fees - Title 19	(815,182.03)	(754,085.40)
5400	Non-Operating Income	(32,975.90)	(28,635.00)
6130	Audit Reserve	15,000.00	44,000.00
Subtotal [1A] Medicaid Residents (CT only)		<u>(833,157.93)</u>	<u>(738,720.40)</u>
Subgroup : [4A] Private-pay residents and other			
5250	Fees - Private Pay	(258,750.13)	(185,156.88)
Subtotal [4A] Private-pay residents and other		<u>(258,750.13)</u>	<u>(185,156.88)</u>
Subgroup : [11] Meals sold to guests, employees, and others			
6100	Meal Revenue	(585.50)	(450.00)
Subtotal [11] Meals sold to guests, employees, and others		<u>(585.50)</u>	<u>(450.00)</u>
Subgroup : [14] Rental of Televisions and Cable Services			
6105	Cable Revenue	(6,525.00)	(5,953.26)
Subtotal [14] Rental of Televisions and Cable Services		<u>(6,525.00)</u>	<u>(5,953.26)</u>
Subgroup : [15] Interest Income			
6270	Int. Income - Richardson	(5.10)	(5.10)
Subtotal [15] Interest Income		<u>(5.10)</u>	<u>(5.10)</u>
Subgroup : [18] Other Revenue			
4000	Contributions U/R	(59,667.63)	(151.00)
5135	Grant Revenue Equipment	(100,000.00)	0.00
6120	Other Income	(15.00)	0.00

Client: **Sheltering Arms**
 Engagement: **Medicaid - Sheltering Arms 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **A.04 - Grouped TB**

Account	Description	FINAL	1st PP-FINAL
		9/30/2015	9/30/2014
6140	Revenue-Prior Period	0.00	(1,426.92)
8210	Cell Phone Exp.	(944.81)	2,745.75
Subtotal [18] Other Revenue		(160,627.44)	1,167.83
Total [30] Statement of Revenue		(1,259,651.10)	(929,117.81)
	Sum of Account Groups	0.00	0.00
	Net (Income) Loss	0.00	0.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/14/2016
 Run Date: 1/14/2016

Provider Name: Sheltering Arms
 Provider Number: 1268
 Period Ended: 9/30/15

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>				
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: