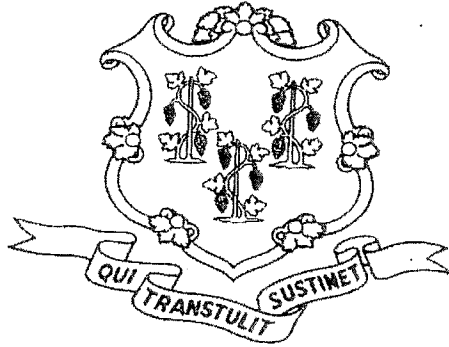


# State of Connecticut



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

Name of Facility (as licensed) Sheltering Arms	
Address (No. & Street, City, State, Zip Code) 165 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 10/1/2016	Report for Year Ending 9/30/2017

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 9/30/2017	Page 1	of 37
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**Administrator's/Owner's Certification**

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

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

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Sheltering Arms		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 165 McKinley Avenue, Norwich, CT 06360				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/5/2017	
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-889-2375		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Sheltering Arms		Address (No. & Street, City, State, Zip) 165 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.				
<b>Administrator</b>				
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.:		







**BOARD OF DIRECTORS**  
**SEPTEMBER/OCTOBER 2017**

**OFFICERS:**

***Chair:***

Dr. Robert Strick  
16 Osgood Street  
Norwich CT 06360

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Cell: 860-917-0467  
Email: [robert.strick@snet.net](mailto:robert.strick@snet.net)

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***Treasurer:***

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***Immediate Past Chair:***

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**BOARD MEMBERS:**

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Cell: 860-823-7205  
Email: [MTANKMD@aol.com](mailto:MTANKMD@aol.com)

### General Information and Questionnaire Individual Proprietorship

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2017	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

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

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
United Community & Family Services, Inc.	34 East Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Management / Administrative	16/m12	141,221	141,221
United Community & Family Services, Inc.	34 East Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	15/1a5	67,978	67,978
United Community & Family Services, Inc.	34 East Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Pensions	15/1a7	46,419	46,419
United Community & Family Services, Inc.	34 East Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Disability Insurance	15/1a2	1,514	1,514
United Community & Family Services, Inc.	34 East Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Telephone	15/1h1	7,880	7,880
United Community & Family Services, Inc.	34 East Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Unemployment Insurance	16/m12		Included in Mgmt Fee
United Community & Family Services, Inc.	34 East Town Street, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Worker's Compensation	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 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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.)

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

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

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

Name of Facility Sheltering Arms			License No. 1268	Report for Year Ended 9/30/2017			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
US Bank, 1310 Madrid Street, Marshall, MN 56258	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machine	07/01/14	36 Months	1,394		1,394
CBS Bloom Business Systems, 50 Rockwell Road, Newington, CT 06111	<input type="radio"/>	<input checked="" type="radio"/>	Copy Machine Usage	06/01/14	36 Months	96		96
Crystal Rock Bottled Water, 1050 Buckingham St., Watertown, CT 06795	<input type="radio"/>	<input checked="" type="radio"/>	Water Dispenser Unit	01/01/16	Month-to-Month	4		4
Comcast, PO Box 1577, Newark, NJ 07101-1577	<input type="radio"/>	<input checked="" type="radio"/>	Cable Television Service	N/A	Month-to-Month			
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							<b>Total ***</b>	1,494

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

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

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

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2017	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
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 ( <i>describe fully</i> )				
1	Medicaid cost report, consulting, Medicaid audit representation	\$	6,644	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 6,644	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 Robinson & Cole LLP 2 3 4 5			Telephone Number 860-275-8200	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 280 Trumbull Street, Hartford, CT 06103-3597 2 3 4 5				
Services Provided by This Firm ( <i>describe fully</i> )				
1	General representation/employment	\$	90	
2		\$		
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 90	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

### Schedule of Resident Statistics

Name of Facility Sheltering Arms		License No. 1268			Report for Year Ended 9/30/2017				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	30			30	30			30	30				30
B. On last day of THIS report period	30			30	30			30	30				30
2. Number of Residents													
A. As of midnight of PREVIOUS report period	28			28	28			28	26				26
B. As of midnight of THIS report period	25			25	26			26	25				25
3. Total Number of Days Care Provided During Period													
A. Medicare													
B. Medicaid (Conn.)	8,139			8,139	6,376			6,376	1,763				1,763
C. Medicaid (other states)													
D. Private Pay	1,462			1,462	1,067			1,067	395				395
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	9,601			9,601	7,443			7,443	2,158				2,158
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	466			466	332			332	134				134
B. Other Bed Reserve Days	54			54	54			54					
5. <b>Total Resident Days (3G + 4A + 4B)</b>	10,121			10,121	7,829			7,829	2,292				2,292

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

CSP-9 Rev. 9/2002

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

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	Residential Care Home	

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	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR
No. of Residents						5	20	
Per Diem Rate								
a. One bed rm.						141.37	117.22	
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. <b>Total Physical Therapy Treatments</b>				

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. <b>Total Speech Therapy Treatments</b>				

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. <b>Total Occupational Therapy Treatments</b>				



### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Sheltering Arms	1268	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)					69,380	1,095
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					2,913	104
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					174,252	12,983
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					27,511	1,428
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					71,744	1,968
2. Administrative**						
d. Aides and Attendants					241,567	14,571
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					36,941	1,819
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					264	8
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>					<b>624,572</b>	<b>33,976</b>

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
					-	
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
					-	
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

**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 9/30/2017			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							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Sheltering Arms				1268	9/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
<b>Section III - Administrators***</b>										
Janis Davis, 28 Carter Ave., Norwich, CT 06360			69,380	Non Discriminatory	Executive Director	1,095	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Sheltering Arms	1268	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
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>B-13 Total Fees Paid in Lieu of Salaries</b>						

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility Sheltering Arms		License No. 1268	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
N/A		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
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		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Sheltering Arms	1268	9/30/2017	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	\$ 1,514			1,514
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 45,245			45,245
5. Health Insurance	\$ 67,978			67,978
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 553			553
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 46,419			46,419
8. Uniform Allowance	\$ 93			93
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 2,782			2,782
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 6,644			6,644
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 90			90
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 4,980			4,980
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 7,880			7,880
2. Cellular Phones	\$ 498			498
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	\$			
<b>Subtotal</b>	\$ 184,676			184,676

\* 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  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	Residential Care Home
			-
Physicals			\$ 1,648
Background Checks			1,134
<b>Total</b>	\$ -	\$ -	\$ 2,782

**Schedule of Other Taxes**

Description	CCNH	RHNS	Residential Care Home
			-
<b>Total</b>	\$ -	\$ -	\$ -



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

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2017	Page 16	of 37
Item	Total	CCNH	RHNS	Residential Care Home
<b>Subtotals Brought Forward:</b>		184,676		184,676
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 1,157			1,157
5. Education Expenses Related to Seminars and Conventions	\$ (996)			(996)
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 596			596
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 1,569			1,569
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$ 117			117
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 2,856			2,856
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	\$ 149			149
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 675			675
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 29			29
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> )	\$ 130			130
12. Administrative Management Services**	\$ 141,221			141,221
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 15,640			15,640
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 347,819			347,819

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

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
			-
Advertising - Marketing			\$ 2,856
<b>Total Other Advertising</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,856</b>

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
			-
CT Association of Residential Care Homes			\$ 650
BJ's Membership			25
<b>Total Dues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 675</b>

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
			-
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
			-
Investment Fees			\$ 70
License Fees			1,378
Fees/Charges			216
Non-Allow GA Allocation			13,976
<b>Total Other Administrative and General</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,640</b>

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

CSP-17 Rev. 10/97

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

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
United Community & Family Services, Inc., 34 East Town Street, Norwhich, CT 06360	141,221	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 9/30/2017	Page 18	of 37
				Residential Care Home
Item	Total	CCNH	RHNS	
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 73,004			73,004
2. Non-Food Supplies	\$ 9,925			9,925
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) _____	\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 82,929</b>			<b>82,929</b>
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.                   \$401				
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 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
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		\$	1,603		1,603
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	1,603		1,603
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	9/30/2017	20	37	
				Residential Care Home	
Item		Total	CCNH	RHNS	
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. \$	32,026			32,026
c. Management Services*		\$			
d. Other ( <i>Specify</i> ) Housekeeping supplies		\$	1,564		1,564
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		\$	33,590		33,590
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from		\$			
b. Medicine Cabinet Drugs		\$	865		865
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		\$	5,186		5,186
j. Other ( <i>Specify</i> )**** See Attached Schedule		\$			
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$	6,051		6,051

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

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

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

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



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

Name of Facility Sheltering Arms			License No. 1268	Report for Year Ended 9/30/2017	Page of 21   37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
Diversified Building Services	PO Box Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cleaning Services			32,026	20	4b
CME Associates, Inc.	101 E River Drive East Hartford, CT 06108	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Professional Services - Reuse Feasibility			17,116	22	6f
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
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		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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



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

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2017	Page 22	of 37	
Item		Total	CCNH	RHNS	Residential Care Home
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$	12,517			12,517
b. Heat	\$	14,932			14,932
c. Light & Power	\$	34,785			34,785
d. Water	\$	11,557			11,557
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$	1,494			1,494
f. Other ( <i>itemize</i> ) See Attached Schedule	\$	53,868			53,868
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$	129,153			129,153
7. Depreciation ( <i>complete schedule page 23*</i> )					
a. Land Improvements	\$	41			41
b. Building & Building Improvements	\$	60,763			60,763
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$	8,927			8,927
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$	69,731			69,731
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other ( <i>Specify</i> )	\$				
*8e. <b>Total Amortization Costs</b> (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. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$	69,731			69,731

\* 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
			-
Small Equipment			\$ 8,095
Architecture - Professional Services			17,116
Security Alarm Service			1,382
Refuse Collection			16
Sprinkler Systems			780
Sterling Superior			1,922
Pest Control			3,835
Elevator Service Contract			9,351
Septic Maint.			375
Recycling Services			126
Oil Tank Removal			872
Parking Lot Sweeping			228
New roof - Fire Escape Areas			2,250
Electrical Contractor			2,437
Dumpster Services			66
HVAC Service Contract			3,838
Fire Extinguisher Inspection			75
Generator Service/Repair			1,104
<b>Total Other Repairs and Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,868</b>





Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
12/14/2016	Satellite Installation	\$ 12,600	10	\$ 1,260
2/2/2017	Installation of camera system	2,549	5	510
5/28/2017	Cabinets for resident attendant office	3,241	15	216
8/14/2017	New furniture-(9) scarlet chairs & loveseat	10,982	15	732
9/6/2017	Carrier Chiller compressor motor boards	4,369	10	437
<b>Total additions for Movable Equipment</b>		<b>\$ 33,741</b>		<b>\$ 3,155 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

United Community & Family Services d/b/a  
Sheltering Arms  
Depreciation Schedule  
09/30/17

<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>2016 Accum</u>	<u>2017 Deprc.</u>	<u>2017 Accum</u>	<u>NBV</u>
<b>Movable Equipment</b>											
<b>Acquired prior 2000</b>	Var	65,276			65,276	Var	S/L	65,276	-	65,276	-
<b>Acquisition 2001:</b>	2001										
Storage Bins	2001	1,739			1,739	N/A	S/L	1,739	-	1,739	-
Muscarella Adapter/Filters/Tubing	2001	1,266			1,266	N/A	S/L	1,266	-	1,266	-
Rinse Unit/Faucet	2001	250			250	N/A	S/L	250	-	250	-
Dishwasher Lift Gate	2001	5,857			5,857	5	S/L	5,857	-	5,857	-
Rollaway Table	2001	1,844			1,844	N/A	S/L	1,844	-	1,844	-
2 Dishwasher Tables	2001	1,402			1,402	N/A	S/L	1,402	-	1,402	-
<b>Acquisition 2002:</b>	2002										
Computer drops for RD	2002	1,085			1,085	N/A	S/L	1,085	-	1,085	-
Desk	2002	1,892			1,892	N/A	S/L	1,892	-	1,892	-
Floor Cleaning machine	2002	1,804			1,804	N/A	S/L	1,804	-	1,804	-
Furniture for SA	2002	13,821			13,821	5	S/L	13,821	-	13,821	-
Installation of Dishwasher	2002	405			405	N/A	S/L	405	-	405	-
Medication Cart	2002	1,227			1,227	N/A	S/L	1,227	-	1,227	-
Slicer	2002	725			725	N/A	S/L	725	-	725	-
Storage cabinet	2002	222			222	N/A	S/L	222	-	222	-
Toaster Conveyor	2002	520			520	N/A	S/L	520	-	520	-
<b>Acquisition 2005</b>	2005										
Chairs	2005	2,668			2,668	10	S/L	2,668	-	2,668	-
<b>Acquisition 2006</b>	2006										
Side chairs	2006	3,455			3,455	10	S/L	3,455	-	3,455	-
Recliners/chairs etc.	2006	5,200			5,200	10	S/L	5,200	-	5,200	-
<b>Acquisition 2008</b>	2008										
Furniture	2008	4,525			4,525	10	S/L	4,072	452	4,525	-
<b>Acquisition 2009</b>	2009										
2 dressers, 6 twin beds & frames	2009	1,222			1,222	7	S/L	1,222	-	1,222	-
Window Shades	2009	280			280	5	S/L	280	-	280	-
<b>Acquisition 2010</b>	2010										
7 recliners 100% SA	2010	4,644			4,644	5	S/L	4,644	-	4,644	-
10 Hospital Mattresses	2010	1,711			1,711	5	S/L	1,711	-	1,711	-
LCD TV & mounting bracket	2010	1,100			1,100	3	S/L	1,100	-	1,100	-
Viatal signs monitor & stand	2010	1,052			1,052	5	S/L	1,052	-	1,052	-
<b>Acquisition 2011</b>	2011										
SA Renovations	2011	120			120	5	S/L	120	-	120	-
Furniture - chairs & Loveseat	2011	1,689			1,689	5	S/L	1,689	-	1,689	-
Furniture - chairs & Loveseat	2011	3,506			3,506	5	S/L	3,506	-	3,506	-
Satellite System	2011	6,575			6,575	3	S/L	6,575	-	6,575	-
Furniture - chairs & Loveseat	2011	1,689			1,689	5	S/L	1,689	-	1,689	-
Furniture - chairs & Loveseat**	2011	3,506			3,506	5	S/L	3,506	-	3,506	-
Satellite System**	2011	6,575			6,575	3	S/L	6,575	-	6,575	-
<b>Acquisition 2012</b>	2012										
Fiber Data Link Service	2012	4,063	3,372	691	3,372	5	S/L	3,372	-	3,372	-
Sofa and Chairs	2012	5,222			5,222	5	S/L	5,222	-	5,222	-
<b>Acquisition 2014</b>	2014										
Toro Snow Blower	2014	1,153	1,153	-	1,153	2.5	S/L	1,153	-	1,153	-
Lawn Tractor/Mower	2014	3,695	3,695	-	3,695	5	S/L	1,478	739	2,217	1,478
Controller based Antenna	2014	1,557	1,137	265	1,137	5	S/L	682	227	909	227
Fabric to Refurbish 30 Arm Chairs	2014	2,464	2,464		2,464	10	S/L	739	246	986	1,479

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Property	Acquisition Year	Historical Costs	SA Portion	RD Portion	Cost to Be Depreciated	Life	Method	2016 Accum	2017 Deprc.	2017 Accum	NBV
Refurbish 30 Arm Chairs	2014	10,464	10,464		10,464	10	S/L	3,139	1,046	4,186	6,279
Under-Counter Ice Machine	2014	1,877	1,558	319	1,558	7	S/L	668	222.56	890	668
<b>Acquisition 2015</b>											
Install 4 Cat - Wireless WAPS	2015	1,514	1,256	257	1,256	7	S/L	359	179	538	718
Returned fabric to re-do chairs	2015	(2,464)	(2,464)	-	(2,464)		S/L	(986)	(493)	(1,479)	(985)
Locking beverage storage cart	2015	2,022	2,022	-	2,022	7	S/L	578	289	867	1,156
Stacking arm chairs	2015	763	763	-	763	10	S/L	153	76	229	534
Furniture - 2 lounge chairs/2 loveseats	2015	4,869	4,869	-	4,869	10	S/L	974	487	1,461	3,409
Gas range stove	2015	4,795	4,795	-	4,795	7	S/L	1,370	685	2,055	2,740
<b>Acquisition 2016</b>											
CT Elevator Contractor's License	2016	4,844	4,844	-	4,844	3	S/L	1,615	1,615	3,230	1,614
<b>Acquisition 2017</b>											
Satellite Installation	2017	12,600	12,600	-	12,600	10	S/L	-	1,260	1,260	11,340
Installation of camera system	2017	3,071	2,549	522	2,549	5	S/L	-	510	510	2,039
Cabinets for resident attendant office	2017	3,241	3,241	-	3,241	15	S/L	-	216	216	3,025
New furniture-(9) scarlet chairs & loveseat	2017	10,982	10,982	-	10,982	15	S/L	-	732	732	10,250
Carrier Chiller compressor motor boards	2017	5,264	4,369	895	4,369	10	S/L	-	437	437	3,932
<b>Total</b>		<b>230,846</b>	<b>73,670</b>	<b>2,949</b>	<b>227,741</b>			<b>168,913</b>	<b>8,927</b>	<b>177,840</b>	<b>49,901</b>

**Building and Building Improvements**  
**Acquired prior 2000**

Var		1,011,268			1,017,092	Var	S/L	963,865	-	963,865	53,227
<b>Acquired during 2000</b>	2000	<b>7,886</b>			<b>7,886</b>	10	S/L	<b>7,886</b>	-	<b>7,886</b>	-
<b>Acquired prior 2000</b>		<b>1,019,154</b>			<b>1,024,978</b>			<b>971,751</b>	-	<b>971,751</b>	<b>53,227</b>
Painting of Exterior	2001	26,350			26,350	10	S/L	26,350		26,350	-
Current year Acquisition 2002:											
Dining Room Remodel (Painting/Blinds)	2002	10,687			10,687	5	S/L	10,687	-	10,687	-
Work on SA electrical Panel	2002	4,250			4,250	5	S/L	4,250	-	4,250	-
Renovate Bathrooms 2003	2003	50,619			50,619	15	S/L	47,248	3,371	50,619	-
Metal Door	2004	2,558			2,558	10	S/L	2,558	-	2,558	-
Shed (Shared Item with Ross )	2004	3,550			3,550	10	S/L	3,550	-	3,550	-
Entrance	2005	9,000			9,000	10	S/L	9,000	-	9,000	-
Skylights	2005	5,500			5,500	20	S/L	3,300	275	3,575	1,925
Plumbing (SHARED WITH ROSS)	2005	4,118			4,118	5	S/L	4,118	-	4,118	-
Gold Room Carpet	2005	2,970			2,970	5	S/L	2,970	-	2,970	-
<b>Acquisition 2006</b>											
Stairwell patch and paint	2006	9,000			9,000	5	S/L	9,000	-	9,000	-
Painting & Courtyard Renovations	2006	8,536			8,536	5	S/L	8,536	-	8,536	-
<b>Acquisition 2007</b>											
Window sashes	2007	2,531			2,531	5	S/L	2,531	-	2,531	-
Men's room alterations	2007	36,100			36,100	15	S/L	24,067	2,407	26,473	9,627
Carpet for Atrium 2nd Floor	2007	3,111			3,111	5	S/L	3,111	-	3,111	-
Gas water heater	2007	7,950			7,950	10	S/L	7,950	-	7,950	-
Drain Piping replacement	2007	3,300			3,300	10	S/L	3,300	-	3,300	-
2nd floor corridor carpet	2007	4,117			4,117	5	S/L	4,117	-	4,117	-
<b>Acquisition 2008</b>											
Roof work proposal 3538	2008	7,616			7,616	30	S/L	2,285	254	2,539	5,077

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<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</u>	<u>2016 Accum</u>	<u>2017 Deprc.</u>	<u>2017 Accum</u>	<u>NBV</u>
2 new Pole Lights	2008	1,300			1,300	15	S/L	780	87	867	433
Ladies Room	2008	20,078			20,078	15	S/L	12,047	1,339	13,385	6,693
CL Wood Invoices	2008	3,044			3,044	15	S/L	1,827	203	2,030	1,015
Kitchen renovations	2008	2,200			2,200	15	S/L	1,320	147	1,467	733
HVAC system*	2008	826,060			826,060	20	S/L	371,727	41,303	413,030	413,030
<b>Acquisition 2009</b>											
Valcor Communications - Outdoor cable/wiring	2009	6,024			6,024	20	S/L	2,410	301	2,711	3,313
Outdoor Signage for SA	2009	825			825	7	S/L	825	-	825	-
Lighting for Sheltering Arms	2009	7,900			7,900	7	S/L	7,900	-	7,900	-
<b>Acquisition 2010</b>											
Chimney repair 83% SA	2010	3,000	2,490	510	2,490	5	S/L	2,988	(498)	2,490	-
Chimney repair 83% SA	2010	4,110	3,411	699	3,411	5	S/L	4,110	(699)	3,411	-
New membrane in lieu of pavers 83% SA	2010	1,995	1,656	339	1,656	5	S/L	1,995	(339)	1,656	-
1st floor bathroom remodel 100% SA	2010	11,484	11,484	-	11,484	5	S/L	11,484	-	11,484	-
Wiring for alarm system 83% SA	2010	450	374	77	374	5	S/L	450	(77)	374	-
Emergency unlocking device 100% SA	2010	3,000	3,000	-	3,000	5	S/L	3,000	-	3,000	-
*Adjustment to previously purchased asset 2008		(1,500)	(1,245)	(255)	(1,245)	3	S/L	(1,245)	-	(1,245)	-
<b>Acquisition 2011</b>											
Lumber for Attic	2011	1,091			1,091	15	S/L	436	73	509	582
Gutters Work	2011	6,551			6,551	3	S/L	6,551	-	6,551	-
Repoint Boiler Chimney	2011	12,800			12,800	5	S/L	12,800	-	12,800	-
Dishwasher Installation	2011	2,304			2,304	5	S/L	2,304	-	2,304	-
Chimney Work	2011	681			681	5	S/L	681	-	681	-
Chimney Work	2011	3,292			3,292	5	S/L	3,292	-	3,292	-
Grease Trap Installation	2011	4,500			4,500	15	S/L	1,800	300	2,100	2,400
Drainage	2011	120			120	10	S/L	72	12	84	36
New Carpet in Front Lobby	2011	2,010			2,010	5	S/L	2,010	-	2,010	-
Kitchen Cabinets	2011	16,566			16,566	5	S/L	16,566	-	16,566	-
Gutters, windows, painting - Final payment	2011	26,203	21,748	4,455	21,748	10	S/L	13,049	2,175	15,224	6,525
<b>Acquisition 2012</b>											
Shower Stall Replacement	2012	5,390			5,390	15	S/L	1,797	359	2,156	3,234
2 New Toilets	2012	1,512			1,512	15	S/L	504	101	605	907
Windows	2012	47,000	39,010	7,990	39,010	20	S/L	10,152	1,951	12,103	26,908
<b>Acquisition 2013</b>											
Upgrade Voice Cable for VOIP	2013	8,516	7,068	1,448	7,068	20	S/L	1,486	353	1,839	5,229
Flooring in Lower Dining Room	2013	1,300		1,300	-	7	S/L	-	-	-	-
New Circulator for Boiler**	2013	1,151	956	196	956	5	S/L	804	152	956	-
New Flooring in SA Dining Room	2013	6,032	6,032		6,032	10	S/L	2,413	603	3,016	3,016
2nd Floor Roof Replacement	2013	3,950	3,279	672	3,279	20	S/L	689	164	853	2,425
Upgrade Voice Cable for VOIP	2013	5,794	4,809	985	4,809	20	S/L	1,011	240	1,251	3,557
Repair Front of Building	2013	3,100	2,573	527	2,573	20	S/L	541	129	670	1,903
<b>Acquisition 2014</b>											
Garage-Flat roof replacement	2014	4,985	4,985		4,985	20	S/L	748	249	997	3,988
Concrete repair on Handicap ramp	2014	5,325	2,663	2,663	2,663	10	S/L	1,065	266	1,331	1,331
Install circulating pump and piping	2014	1,256	1,256		1,256	20	S/L	188	63	251	1,005
Deposit on new roof	2014	16,950	14,069	2,882	14,069		S/L	-	-	-	14,069
<b>Acquisition 2015</b>											
Sprinkler	2015	15,000	12,450	2,550	12,450	20	S/L	1,373	623	1,995	10,455
Remining work on new roof	2015	16,950	14,069	2,882	14,069	20	S/L	1,551	703	2,254	11,814
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	204	102	306	713
Generator**	2015	26,779	22,227	4,552	22,227	10	S/L	4,445	2,223	6,668	15,559



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Property	Acquisition Year	Historical Costs	SA Portion	RD Portion	Cost to Be Depreciated	Life	Method	2016 Accum	2017 Deprc.	2017 Accum	NBV
Generator - Gas piping	2015	2,041	1,694	347	1,694	10	S/L	339	169	508	1,186
<b>Acquisition 2016</b>											
Installation of New Hot Water Heater	2016	8,076	8,076	-	8,076	10	S/L	808	808	1,616	6,461
Installed new Trap in Laundry Room	2016	3,500	3,500	-	3,500	10	S/L	350	350	700	2,800
Glass Hip Roof Replacement	2016	3,650	3,650	-	3,650	10	S/L	365	365	730	2,920
<b>Acquisition 2017</b>											
Installed wiring for new nurses station - 2nd Floc	2017	3,135	3,135	-	3,135	20	S/L	-	157	157	2,978
<b>Total</b>		<b>2,479,724</b>	<b>199,436</b>	<b>37,851</b>	<b>2,350,524</b>			<b>1,662,689</b>	<b>60,763</b>	<b>1,723,452</b>	<b>627,072</b>
Note**: The Facility received a \$100,000 grant from OPM to add the generator. Therefore, for reimbursement purposes, only the costs in excess of the \$100,000 will be depreciated.											
<b>Non-Movable Equipment</b>											
Acquired prior 2000	Var	55,192			55,192	Var	S/L	55,192	-	55,192	-
<b>Total</b>		<b>55,192</b>			<b>55,192</b>			<b>55,192</b>	<b>-</b>	<b>55,192</b>	<b>-</b>
<b>Land Improvement</b>											
Acquired prior 2000	Var	25,793			25,793	Var	S/L	25,793	-	25,793	-
Tree Services	2001	4,216			4,216	5	S/L	4,216	-	4,216	-
Various Land Improvements	various	7,227			7,227	Var	S/L	6,194	41	6,235	992
<b>Acquisition 2006</b>											
Tree Services	2006	3,025			3,025	5	S/L	3,025	-	3,025	-
<b>Acquisition 2010</b>											
Parking lot renovations	2010	5,000	4,150	850	4,150	5	S/L	5,000	-	5,000	(850) {a}
<b>Acquisition 2011</b>											
Parking lot pavement and extension	2011	1,200			1,200	5	S/L	1,200	-	1,200	-
<b>Total</b>		<b>46,461</b>			<b>45,611</b>			<b>45,429</b>	<b>41</b>	<b>45,470</b>	<b>141</b>
Total Depreciation For Period		<b>2,812,224</b>			<b>2,679,069</b>			<b>1,932,223</b>	<b>69,731</b>	<b>2,001,954</b>	<b>677,115</b>
Total Historical Cost											

Depreciation Per Trial Balance 152,049  
Pg. 36, Line F1 - CR vs FS Diff. \$ 82,318

Tickmarks

{a} Due to the schedule overdepreciating the land improvement by \$850, we will not adjust the depreciation as the asset is on the fair rent schedule.

**Amortization Schedule\***

Name of Facility Sheltering Arms			License No. 1268		Report for Year Ended 9/30/2017			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* 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 9/30/2017	Page 25	of 37
11. Property Questionnaire				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	01/01/16			
2. Date Structure Completed	01/01/26			
3. If <b>NOT</b> 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			
<b>Part B - Owner and Related Parties</b>	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
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				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Sheltering Arms		License No. 1268	Report for Year Ended 9/30/2017			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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility			License No.		Report for Year Ended			Page of	
Sheltering Arms			1268		9/30/2017			27   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)					\$	26,081		26,081	
Interest Expense - Capital									
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>					\$	26,081		26,081	
14. Insurance									
a. Insurance on Property (buildings only)					\$				
b. Insurance on Automobiles					\$	986		986	
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)					\$				
2. Fire and Extended Coverage					\$				
3. Other (Specify)					\$				
14d. <b>Total Insurance Expenditures (14a + b + c)</b>					\$	986		986	
15. <b>Total All Expenditures (A-13 thru C-14)</b>					\$	1,322,515		1,322,515	

### D. Adjustments to Statement of Expenditures

Name of Facility Sheltering Arms			License No. 1268	Report for Year Ended 9/30/2017	Page 28	of 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 39,117			39,117
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 2,973			2,973
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 16,392			16,392
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 401			401
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 58,883			58,883

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
10	12c1	Non-allowable LPN salaries (see attached calculation)			\$ 39,117
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ 39,117

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m12	Over-stated GA Allocation (see attached calculation)			\$ 2,130
16	m13	Investment Fees			70
16	m13	Fees/Charges			216
16	m13	Non-Allowable GA Allocation			13,976
<b>Total Other A&amp;G Adjustments</b>			\$ -	\$ -	\$ 16,392

**United Community & Family Services d/b/a**  
**Sheltering Arms**  
**LPN Salary Disallowance**  
**09/30/17**

28a

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

	<b>Salary</b>	<b>Hours*</b>	<b>Wage per Hour</b>
<b>LPN</b>	71,744	1,968	36.46
<b>Aides</b>	241,567	14,571	16.58
<b>Total Salary Expenditures</b>			

	<b>Wage per Hour</b>
<b>LPN</b>	36.46
<b>Aides</b>	16.58
<b>Variance</b>	<u>19.88</u>

<b>Variance</b>	19.88
<b>LPN Hours</b>	<u>1,968</u>
<b>Disallowance</b>	<u>39,117 ✓</u>

\* Per client questionnaire.



**GA Allocation Disallowance  
Sheltering Arms  
September 30, 2017**

**28b**

Audit Reserve per TB	15,000
Disallowed %	<u>14.20%</u>
Disallowed Amount	2,130
GA Allocation per TB	141,221
Disallowed Amount	<u>(2,130) ✓</u>
Allowable GA Allocation	139,091

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

Name of Facility Sheltering Arms				License No. 1268	Report for Year Ended 9/30/2017	Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 58,883			58,883
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$			
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$			
30.	20	5h	Laboratory	\$			
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 89			89
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	\$ 17,116			17,116
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.	30	IV 4	Radio and Television Revenue	\$ 8,045			8,045
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	\$ 55			55
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 84,188			84,188

\*\*\* 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  
9/30/2017

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	7b	Unallowable depreciation (see attached schedule)			\$ 89
<b>Total Excess Movable Equipment Depreciation</b>			\$ -	\$ -	\$ 89

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
22	6f	Architecture - Professional Services			\$ 17,116
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ 17,116

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
30	IV 5	Interest Income			\$ 5
30	IV 8	Other Income - Washing Machine Settlement			\$ 50
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ 55

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

United Community & Family Services d/b/a  
 Sheltering Arms  
 Shared Depreciation Expense/Auto Disallowance  
 09/30/17

29a

Description	2017 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	-	10%	10
2007 Drain Piping	-	10%	10
Various Land Improvements	41	10%	10
<b>Total</b>	<u>683</u> ✓		
<u>Total 10% Shared Depreciation</u>	382		
(Less) None 10% Items	-		
Revised Amount	<u>382</u>		
Percent Shared	<u>10%</u>		
Depreciation/Amt Disallowed (1)	<u>38</u>		
<u>Total 17% Shared Depreciation</u>	301		
(Less) None 17% Items	-		
Revised Amount	<u>301</u>		
Percent Shared	<u>17%</u>		
Depreciation/Amt Disallowed (2)	<u>51</u>		
<b>Total Disallowance</b>	<u>89</u>		

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

\*\*35% due to amount of loan outstanding.

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Sheltering Arms	1268	9/30/2017			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 946,926			946,926		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$					
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 250,545			250,545		
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
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 ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 1,197,471			1,197,471		
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 401			401		
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$ 8,045			8,045		
5. Interest Income ( <i>Specify</i> )	\$ 5			5		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 69,664			69,664		
<b>V. Total Other Revenue</b> (I thru 8)	\$ 78,115			78,115		
<b>VI. Total All Revenue</b> (III +V)	\$ 1,275,586			1,275,586		

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

\*\* Facility should report all contractual allowances and/or payer discounts.

**Schedule of Other Resident Revenue - Medicare**

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
<b>Total Other Resident Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
					-
30 IV 5	Interest Income - Richardson	10,215			\$ 5
<b>Total Interest Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
30 IV 8	Unrestricted Contributions			\$ 65,478
30 IV 8	Foundation Revenue			2,000
30 IV 8	Other Income - Washing Machine Settlement			50
30 IV 8	Prior Period			2,136
<b>Total Other Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,664</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Sheltering Arms	1268	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
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> )			\$	
_____				
_____				
_____				
<b>A-9. Total Current Assets</b> (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>B-10. Total Fixed Assets</b> (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)



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

Name of Facility		License No.	Report for Year Ended	Page	of
Sheltering Arms		1268	9/30/2017	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				\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				\$	
D. Investment and Other Assets					
1. Deferred Deposits				\$	
2. Escrow Deposits				\$	
3. Organization Expense		*Historical Cost _____	Accum. Depreciation _____	Net \$	
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resident Care ( <i>itemize</i> )				\$	
_____					
_____					
6. Loans to Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address		Amount	Loan Date		
_____		_____	_____		
_____		_____	_____		
7. Other Assets ( <i>itemize</i> )				\$	
_____					
_____					
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$	

\* 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	9/30/2017	33	37
Account			Amount	
<b>Liabilities</b>				
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> )			\$	
_____				
_____				
_____				
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	

\* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

*(Carry Total forward to next page)*

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

Name of Facility Sheltering Arms		License No. 1268	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:					
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____					
_____					
_____					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$

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

Name of Facility	License No.	Report for Year Ended	Page	of
Sheltering Arms	1268	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,942,154)
6. Gain or Loss for Period			\$	(129,247)
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	(2,071,401)
<b>C. Total Reserves and Net Worth</b>			\$	(2,071,401)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	(2,071,401)

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Sheltering Arms	1268	9/30/2017	36	37		
Account			Amount			
A.	Balance at End of Prior Period as shown on Report of 09/30/2016		\$	(1,942,154)		
B.	Total Revenue ( <i>From Statement of Revenue Page 30</i> )		\$	1,275,586		
C.	Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )		\$	1,404,833		
D.	Net Income or Deficit		\$	(129,247)		
E.	Balance		\$	(2,071,401)		
F.	Additions					
1.	Additional Capital Contributed ( <i>itemize</i> )					
	Expenses Per Page 27	\$1,322,515				
	F/S vs C/R Depreciation	82,318				
	Total Expenses Per F/S	\$1,404,833				
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				
2.	Other Withdrawings ( <i>Specify</i> )					
	Purpose	Amount				
3.	Total Deductions		\$			
H.	<b>Balance at End of Period</b>		\$	(2,071,401)		
		09/30/17				

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

Name of Facility Sheltering Arms	License No. 1268	Report for Year Ended 9/30/2017	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		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavolack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	

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



## ACCOUNTANTS' CONSULTING REPORT

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

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

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

***MARCUM LLP***

New Haven, CT  
December 26, 2017



# Annual Report of Long-Term Care Facility Cost Year 2017 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 2016? If not, explain the reporting change.

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

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

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

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

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

Yes No



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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

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:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Client: **Sheltering Arms**  
 Engagement: **Medicaid - Sheltering Arms 2017 Cost Report**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-other**

Account	Description	UNADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
1100	Petty Cash	350.00			350.00
1290	Cash Savings -Sheltering Arms	15,486.00			15,486.00
1320	Cash C.D. - Richardson	10,215.00			10,215.00
1510	Accts. Rec. - Eldercare	(1,879.00)			(1,879.00)
1540	Accts. Rec. - Other	59,341.00			59,341.00
1750	Prepaid Insurance	891.00			891.00
1780	Prepaid Other Expense	310.00			310.00
1805	Land Improvements	6,127.00			6,127.00
1806	Accum Dep Land Improv	(2,814.00)			(2,814.00)
1820	Buildings	3,161,088.00			3,161,088.00
1825	Accum Dep Building	(1,980,674.00)			(1,980,674.00)
1840	Furniture & Equip.	323,369.00			323,369.00
1845	Accum Dep Furniture & Equip	(153,839.00)			(153,839.00)
2060	Other Payables	142.00			142.00
2090	A/P - State of CT	6,859.00			6,859.00
2110	AP - Sheltering Arms	15,486.00			15,486.00
2280	Audit Reserve	76,619.00			76,619.00
2450	Deferred Rev - Other	110.00			110.00
3000	Net Assets	(2,199,656.00)			(2,199,656.00)
4000	CONTRIBUTIONS U/R	(65,478.00)			(65,478.00)
5165	FOUNDATION REVENUE	(2,000.00)			(2,000.00)
5210	FEES-TITLE 19	(938,990.00)			(938,990.00)
5250	FEES-PRIVATE PAY	(250,545.00)			(250,545.00)
5400	NON-OPERATING REVENUE	(35,839.00)			(35,839.00)
6100	MEAL REVENUE	(401.00)			(401.00)
6105	CABLE REVENUE	(8,045.00)			(8,045.00)
6120	OTHER INCOME	(50.00)			(50.00)
6130	AUDIT RESERVE	27,903.00			27,903.00
6270	INT.INCOME-RICHARDSON C.D.	(5.00)			(5.00)
7000	SALARIES-ADMINISTRATIVE	69,380.00			69,380.00
7005	SALARIES-DIRECTOR/SUPERVISOR	58,311.00			58,311.00
7010	SALARIES-MARKETING	264.00			264.00
7030	SALARIES-NURSES	13,433.00			13,433.00
7033	SALARIES-COORDINATOR	36,941.00			36,941.00
7040	SALARIES-AIDES	241,567.00			241,567.00
7050	SALARIES-CLERICAL	2,913.00			2,913.00
7065	SALARIES-DIETARY	174,252.00			174,252.00
7075	SALARIES-MAINTENANCE	27,511.00			27,511.00
7200	LONG TERM DIS. INS.	1,514.00			1,514.00
7210	MEDICAL INSURANCE	67,978.00			67,978.00
7225	LIFE INSURANCE	553.00			553.00
7400	PENSION PLAN	46,419.00			46,419.00
7500	F.I.C.A. EXP.	45,245.00			45,245.00
8000	CONTRACT SERVICES	20,733.00		11,293.00	32,026.00
8035	PHYSICALS & BACKGROUND CHECKS	2,782.00			2,782.00
8040	SOFTWARE MAINT.	2,090.00			2,090.00
8045	LEGAL	90.00			90.00
8050	ACCOUNTING	6,644.00			6,644.00
8060	INVESTMENT FEES	70.00			70.00
8100	SMALL EQUIP.	8,095.00			8,095.00
8110	MEDICAL/DENTAL SUPPLIES	865.00			865.00
8120	OFFICE SUPPLIES	1,374.00			1,374.00
8125	PROGRAM SUPPLIES	1,289.00			1,289.00
8150	UNIFORMS	93.00			93.00
8160	LAUNDRY SUPPLIES	1,603.00			1,603.00
8165	HOUSEKEEPING SUPPLIES	1,564.00			1,564.00
8170	DIETARY SUPPLIES	4,829.00			4,829.00
8180	FOOD SUPPLIES	73,004.00			73,004.00
8190	PAPER GOODS	5,096.00			5,096.00
8195	RECREATION SUPPLIES	2,065.00			2,065.00
8200	TELEPHONE EXP.	7,880.00			7,880.00
8205	DIRECTORY ADV.	117.00			117.00
8210	CELL PHONE EXP.	498.00			498.00

Account	Description	UNADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
8220	POSTAGE	149.00			149.00
8226	INTEREST EXPENSE-CAPITAL	26,081.00			26,081.00
8230	INSURANCE	43.00			43.00
8235	LICENSE FEES	1,378.00			1,378.00
8310	ELECTRICITY	34,785.00			34,785.00
8320	WATER & SEWER	11,557.00			11,557.00
8330	GAS	14,932.00			14,932.00
8350	MAINT. MATERIALS	12,517.00			12,517.00
8355	CONTRACTED REPAIRS/MAINT	60,317.00		(14,544.00)	45,773.00
8400	LEASED EQUIPMENT	1,494.00			1,494.00
8500	PRINTING	227.00			227.00
8505	SUBSCRIPTIONS	29.00			29.00
8520	ADVERTISING-EMPLOYMENT	1,569.00			1,569.00
8530	ADVERTISING-MARKETING	2,856.00			2,856.00
8600	CO.VEHICLE-GAS	276.00			276.00
8605	CO.VEHICLE-MAINTENANCE	320.00			320.00
8610	CO.VEHICLE-INSURANCE	943.00			943.00
8700	EMPLOYEE TRANSPORTATION	1,157.00			1,157.00
8760	STAFF EDUCATION/TRAINING	(1,021.00)			(1,021.00)
8770	CONF. & MEETINGS - EXTERNAL	25.00			25.00
9000	MEMBERSHIP DUES	675.00			675.00
9045	FEES/CHARGES	216.00			216.00
9100	DEPRECIATION EXP.	135,483.00			135,483.00
9105	ALLOC DEPRECIATION EXP	16,566.00			16,566.00
9140	PRIOR PERIOD EXPENSE	(2,136.00)			(2,136.00)
9800	GA ALLOCATION	141,221.00			141,221.00
9805	NON-ALLOW GA ALLOCATION	13,976.00			13,976.00
Marcum 102	Admin Contracted Service	0.00		130.00	130.00
Marcum 103	Cable TV	0.00		3,121.00	3,121.00
<b>Total</b>		<b>(533,222.00)</b>		<b>0.00</b>	<b>(533,222.00)</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Sheltering Arms**  
Engagement: **Medicaid - Sheltering Arms 2017 Cost Report**  
Period Ending: **9/30/2017**  
Trial Balance: **A.01 - TB-other**  
Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
<b>Group : [10-A] Salaries and Wages</b>					
<b>Subgroup : [2] Administrators</b>					
7000	SALARIES-ADMINISTRATIVE	69,380.00		0.00	69,380.00
<b>Subtotal [2] Administrators</b>		<b>69,380.00</b>		<b>0.00</b>	<b>69,380.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>					
7050	SALARIES-CLERICAL	2,913.00		0.00	2,913.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>2,913.00</b>		<b>0.00</b>	<b>2,913.00</b>
<b>Subgroup : [5C] Dietary Workers</b>					
7065	SALARIES-DIETARY	174,252.00		0.00	174,252.00
<b>Subtotal [5C] Dietary Workers</b>		<b>174,252.00</b>		<b>0.00</b>	<b>174,252.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>					
7075	SALARIES-MAINTENANCE	27,511.00		0.00	27,511.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>27,511.00</b>		<b>0.00</b>	<b>27,511.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>					
7005	SALARIES-DIRECTOR/SUPERVISOR	58,311.00		0.00	58,311.00
7030	SALARIES-NURSES	13,433.00		0.00	13,433.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>71,744.00</b>		<b>0.00</b>	<b>71,744.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>					
7040	SALARIES-AIDES	241,567.00		0.00	241,567.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>241,567.00</b>		<b>0.00</b>	<b>241,567.00</b>
<b>Subgroup : [12H] Recreation Workers</b>					
7033	SALARIES-COORDINATOR	36,941.00		0.00	36,941.00
<b>Subtotal [12H] Recreation Workers</b>		<b>36,941.00</b>		<b>0.00</b>	<b>36,941.00</b>
<b>Subgroup : [12N] Marketing</b>					
7010	SALARIES-MARKETING	264.00		0.00	264.00
<b>Subtotal [12N] Marketing</b>		<b>264.00</b>		<b>0.00</b>	<b>264.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>624,572.00</b>		<b>0.00</b>	<b>624,572.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A2] Disability Insurance</b>					
7200	LONG TERM DIS. INS.	1,514.00		0.00	1,514.00
<b>Subtotal [1A2] Disability Insurance</b>		<b>1,514.00</b>		<b>0.00</b>	<b>1,514.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
7500	F.I.C.A. EXP.	45,245.00		0.00	45,245.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>45,245.00</b>		<b>0.00</b>	<b>45,245.00</b>
<b>Subgroup : [1A5] Health Insurance</b>					
7210	MEDICAL INSURANCE	67,978.00		0.00	67,978.00
<b>Subtotal [1A5] Health Insurance</b>		<b>67,978.00</b>		<b>0.00</b>	<b>67,978.00</b>
<b>Subgroup : [1A6] Life Insurance</b>					
7225	LIFE INSURANCE	553.00		0.00	553.00
<b>Subtotal [1A6] Life Insurance</b>		<b>553.00</b>		<b>0.00</b>	<b>553.00</b>
<b>Subgroup : [1A7] Pensions</b>					
7400	PENSION PLAN	46,419.00		0.00	46,419.00
<b>Subtotal [1A7] Pensions</b>		<b>46,419.00</b>		<b>0.00</b>	<b>46,419.00</b>
<b>Subgroup : [1A8] Uniform Allowance</b>					
8150	UNIFORMS	93.00		0.00	93.00
<b>Subtotal [1A8] Uniform Allowance</b>		<b>93.00</b>		<b>0.00</b>	<b>93.00</b>
<b>Subgroup : [1A9] Other</b>					
8035	PHYSICALS & BACKGROUND CHECKS	2,782.00		0.00	2,782.00
<b>Subtotal [1A9] Other</b>		<b>2,782.00</b>		<b>0.00</b>	<b>2,782.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
8050	ACCOUNTING	6,644.00		0.00	6,644.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>6,644.00</b>		<b>0.00</b>	<b>6,644.00</b>
<b>Subgroup : [1E] Legal</b>					
8045	LEGAL	90.00		0.00	90.00
<b>Subtotal [1E] Legal</b>		<b>90.00</b>		<b>0.00</b>	<b>90.00</b>
<b>Subgroup : [1G] Office Supplies</b>					
8040	SOFTWARE MAINT.	2,090.00		0.00	2,090.00
8120	OFFICE SUPPLIES	1,374.00		0.00	1,374.00
8125	PROGRAM SUPPLIES	1,289.00		0.00	1,289.00
8500	PRINTING	227.00		0.00	227.00
<b>Subtotal [1G] Office Supplies</b>		<b>4,980.00</b>		<b>0.00</b>	<b>4,980.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
8200	TELEPHONE EXP.	7,880.00		0.00	7,880.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>7,880.00</b>		<b>0.00</b>	<b>7,880.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
8210	CELL PHONE EXP.	498.00		0.00	498.00

Client: *Sheltering Arms*  
Engagement: *Medicaid - Sheltering Arms 2017 Cost Report*  
Period Ending: *9/30/2017*  
Trial Balance: *A.01 - TB-other*  
Workpaper: *A.03 - Grouped TB*

Account	Description	UNADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [1H2] Cellular Phones and Beepers		498.00		0.00	498.00
Total [15] Expenditures Other than Salaries		184,676.00		0.00	184,676.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [4] Employee Travel					
8700 EMPLOYEE TRANSPORTATION		1,157.00		0.00	1,157.00
Subtotal [4] Employee Travel		1,157.00		0.00	1,157.00
Subgroup : [5] Education Expense					
8760 STAFF EDUCATION/TRAINING		(1,021.00)		0.00	(1,021.00)
8770 CONF. & MEETINGS - EXTERNAL		25.00		0.00	25.00
Subtotal [5] Education Expense		(996.00)		0.00	(996.00)
Subgroup : [6] Automobile Expense					
8600 CO.VEHICLE-GAS		276.00		0.00	276.00
8605 CO.VEHICLE-MAINTENANCE		320.00		0.00	320.00
Subtotal [6] Automobile Expense		596.00		0.00	596.00
Subgroup : [M1] Advertising Help Wanted					
8520 ADVERTISING-EMPLOYMENT		1,569.00		0.00	1,569.00
Subtotal [M1] Advertising Help Wanted		1,569.00		0.00	1,569.00
Subgroup : [M2] Advertising Telephone Directory					
8205 DIRECTORY ADV.		117.00		0.00	117.00
Subtotal [M2] Advertising Telephone Directory		117.00		0.00	117.00
Subgroup : [M3] Advertising Other					
8530 ADVERTISING-MARKETING		2,856.00		0.00	2,856.00
Subtotal [M3] Advertising Other		2,856.00		0.00	2,856.00
Subgroup : [M7] Postage					
8220 POSTAGE		149.00		0.00	149.00
Subtotal [M7] Postage		149.00		0.00	149.00
Subgroup : [M8] Dues and Membership Fees					
9000 MEMBERSHIP DUES		675.00		0.00	675.00
Subtotal [M8] Dues and Membership Fees		675.00		0.00	675.00
Subgroup : [M9] Subscriptions					
8505 SUBSCRIPTIONS		29.00		0.00	29.00
Subtotal [M9] Subscriptions		29.00		0.00	29.00
Subgroup : [M11] Services Provided by Contract					
Marcum 102 Admin Contracted Service		0.00	RJE - 1	130.00	130.00
Subtotal [M11] Services Provided by Contract		0.00		130.00	130.00
Subgroup : [M12] Administrative Management Services					
9800 GA ALLOCATION		141,221.00		0.00	141,221.00
Subtotal [M12] Administrative Management Services		141,221.00		0.00	141,221.00
Subgroup : [M13] Other					
8060 INVESTMENT FEES		70.00		0.00	70.00
8235 LICENSE FEES		1,378.00		0.00	1,378.00
9045 FEES/CHARGES		216.00		0.00	216.00
9805 NON-ALLOW GA ALLOCATION		13,976.00		0.00	13,976.00
Subtotal [M13] Other		15,640.00		0.00	15,640.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		163,013.00		130.00	163,143.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
8180 FOOD SUPPLIES		73,004.00		0.00	73,004.00
Subtotal [2A1] Raw Food		73,004.00		0.00	73,004.00
Subgroup : [2A2] Non-Food Supplies					
8170 DIETARY SUPPLIES		4,829.00		0.00	4,829.00
8190 PAPER GOODS		5,096.00		0.00	5,096.00
Subtotal [2A2] Non-Food Supplies		9,925.00		0.00	9,925.00
Total [18] Dietary Basis for Allocation of Costs		82,929.00		0.00	82,929.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3D] Other					
8160 LAUNDRY SUPPLIES		1,603.00		0.00	1,603.00
Subtotal [3D] Other		1,603.00		0.00	1,603.00
Total [19] Laundry-Basis for Allocation of Costs		1,603.00		0.00	1,603.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B] Purchased Services					
8000 CONTRACT SERVICES		20,733.00	RJE - 1	11,293.00	32,026.00
Subtotal [4B] Purchased Services		20,733.00		11,293.00	32,026.00
Subgroup : [4D] Other					
8165 HOUSEKEEPING SUPPLIES		1,564.00		0.00	1,564.00
Subtotal [4D] Other		1,564.00		0.00	1,564.00

Client: *Sheltering Arms*  
Engagement: *Medicaid - Sheltering Arms 2017 Cost Report*  
Period Ending: *9/30/2017*  
Trial Balance: *A.01 - TB-other*  
Workpaper: *A.03 - Grouped TB*

Account	Description	UNADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
8110	MEDICAL/DENTAL SUPPLIES	865.00		0.00	865.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>865.00</b>		<b>0.00</b>	<b>865.00</b>
<b>Subgroup : [5I] Recreation</b>					
8195	RECREATION SUPPLIES	2,065.00		0.00	2,065.00
Marcum 103	Cable TV	0.00		3,121.00	3,121.00
			RJE - 1	3,121.00	
<b>Subtotal [5I] Recreation</b>		<b>2,065.00</b>		<b>3,121.00</b>	<b>5,186.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>25,227.00</b>		<b>14,414.00</b>	<b>39,641.00</b>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
8350	MAINT. MATERIALS	12,517.00		0.00	12,517.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>12,517.00</b>		<b>0.00</b>	<b>12,517.00</b>
<b>Subgroup : [6B] Heat</b>					
8330	GAS	14,932.00		0.00	14,932.00
<b>Subtotal [6B] Heat</b>		<b>14,932.00</b>		<b>0.00</b>	<b>14,932.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>					
8310	ELECTRICITY	34,785.00		0.00	34,785.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>34,785.00</b>		<b>0.00</b>	<b>34,785.00</b>
<b>Subgroup : [6D] Water</b>					
8320	WATER & SEWER	11,557.00		0.00	11,557.00
<b>Subtotal [6D] Water</b>		<b>11,557.00</b>		<b>0.00</b>	<b>11,557.00</b>
<b>Subgroup : [6E] Equipment Lease</b>					
8400	LEASED EQUIPMENT	1,494.00		0.00	1,494.00
<b>Subtotal [6E] Equipment Lease</b>		<b>1,494.00</b>		<b>0.00</b>	<b>1,494.00</b>
<b>Subgroup : [6F] Other</b>					
8100	SMALL EQUIP.	8,095.00		0.00	8,095.00
8355	CONTRACTED REPAIRS/MAINT	60,317.00		(14,544.00)	45,773.00
			RJE - 1	(14,544.00)	
<b>Subtotal [6F] Other</b>		<b>68,412.00</b>		<b>(14,544.00)</b>	<b>53,868.00</b>
<b>Subgroup : [8D] Other</b>					
9100	DEPRECIATION EXP.	135,483.00		0.00	135,483.00
9105	ALLOC DEPRECIATION EXP	16,566.00		0.00	16,566.00
<b>Subtotal [8D] Other</b>		<b>152,049.00</b>		<b>0.00</b>	<b>152,049.00</b>
<b>Total [22] Maintenance and Property</b>		<b>295,746.00</b>		<b>(14,544.00)</b>	<b>281,202.00</b>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [12D] Other Interest Expense</b>					
8226	INTEREST EXPENSE-CAPITAL	26,081.00		0.00	26,081.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>26,081.00</b>		<b>0.00</b>	<b>26,081.00</b>
<b>Subgroup : [14B] Insurance of Automobiles</b>					
8230	INSURANCE	43.00		0.00	43.00
8610	CO.VEHICLE-INSURANCE	943.00		0.00	943.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>986.00</b>		<b>0.00</b>	<b>986.00</b>
<b>Total [27] Interest and Insurance</b>		<b>27,067.00</b>		<b>0.00</b>	<b>27,067.00</b>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					
5210	FEES-TITLE 19	(938,990.00)		0.00	(938,990.00)
5400	NON-OPERATING REVENUE	(35,839.00)		0.00	(35,839.00)
6130	AUDIT RESERVE	27,903.00		0.00	27,903.00
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(946,926.00)</b>		<b>0.00</b>	<b>(946,926.00)</b>
<b>Subgroup : [4A] Private-pay residents and other</b>					
5250	FEES-PRIVATE PAY	(250,545.00)		0.00	(250,545.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(250,545.00)</b>		<b>0.00</b>	<b>(250,545.00)</b>
<b>Subgroup : [11] Meals sold to guests, employees, and others</b>					
6100	MEAL REVENUE	(401.00)		0.00	(401.00)
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<b>(401.00)</b>		<b>0.00</b>	<b>(401.00)</b>
<b>Subgroup : [14] Rental of Televisions and Cable Services</b>					
6105	CABLE REVENUE	(8,045.00)		0.00	(8,045.00)
<b>Subtotal [14] Rental of Televisions and Cable Services</b>		<b>(8,045.00)</b>		<b>0.00</b>	<b>(8,045.00)</b>
<b>Subgroup : [15] Interest Income</b>					
6270	INT.INCOME-RICHARDSON C.D.	(5.00)		0.00	(5.00)
<b>Subtotal [15] Interest Income</b>		<b>(5.00)</b>		<b>0.00</b>	<b>(5.00)</b>
<b>Subgroup : [18] Other Revenue</b>					
4000	CONTRIBUTIONS U/R	(65,478.00)		0.00	(65,478.00)
5165	FOUNDATION REVENUE	(2,000.00)		0.00	(2,000.00)
6120	OTHER INCOME	(50.00)		0.00	(50.00)
9140	PRIOR PERIOD EXPENSE	(2,136.00)		0.00	(2,136.00)
<b>Subtotal [18] Other Revenue</b>		<b>(69,664.00)</b>		<b>0.00</b>	<b>(69,664.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(1,275,586.00)</b>		<b>0.00</b>	<b>(1,275,586.00)</b>



Client: **Sheltering Arms**  
Engagement: **Medicaid - Sheltering Arms 2017 Cost Report**  
Period Ending: **9/30/2017**  
Trial Balance: **A.01 - TB-other**  
Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
<b>Group : [31-32]</b>	<b>Assets</b>				
<b>Subgroup : None</b>					
1100	Petty Cash	350.00		0.00	350.00
1290	Cash Savings - Sheltering Arms	15,486.00		0.00	15,486.00
1320	Cash C.D. - Richardson	10,215.00		0.00	10,215.00
1510	Accts. Rec. - Eldercare	(1,879.00)		0.00	(1,879.00)
1540	Accts. Rec. - Other	59,341.00		0.00	59,341.00
1750	Prepaid Insurance	891.00		0.00	891.00
1780	Prepaid Other Expense	310.00		0.00	310.00
1805	Land Improvements	6,127.00		0.00	6,127.00
1806	Accum Dep Land Improv	(2,814.00)		0.00	(2,814.00)
1820	Buildings	3,161,088.00		0.00	3,161,088.00
1825	Accum Dep Building	(1,980,674.00)		0.00	(1,980,674.00)
1840	Furniture & Equip.	323,369.00		0.00	323,369.00
1845	Accum Dep Furniture & Equip	(153,839.00)		0.00	(153,839.00)
<b>Subtotal : None</b>		<u>1,437,971.00</u>		<u>0.00</u>	<u>1,437,971.00</u>
<b>Total [31-32] Assets</b>		<u>1,437,971.00</u>		<u>0.00</u>	<u>1,437,971.00</u>
<b>Group : [33-34]</b>	<b>Liabilities</b>				
<b>Subgroup : None</b>					
2060	Other Payables	142.00		0.00	142.00
2090	A/P - State of CT	6,859.00		0.00	6,859.00
2110	AP - Sheltering Arms	15,486.00		0.00	15,486.00
2280	Audit Reserve	76,619.00		0.00	76,619.00
2450	Deferred Rev - Other	110.00		0.00	110.00
<b>Subtotal : None</b>		<u>99,216.00</u>		<u>0.00</u>	<u>99,216.00</u>
<b>Total [33-34] Liabilities</b>		<u>99,216.00</u>		<u>0.00</u>	<u>99,216.00</u>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : None</b>					
3000	Net Assets	(2,199,656.00)		0.00	(2,199,656.00)
<b>Subtotal : None</b>		<u>(2,199,656.00)</u>		<u>0.00</u>	<u>(2,199,656.00)</u>
<b>Total [35] Equity</b>		<u>(2,199,656.00)</u>		<u>0.00</u>	<u>(2,199,656.00)</u>
	<b>Sum of Account Groups</b>	<b>(2,199,656.00)</b>		<b>0.00</b>	<b>(2,199,656.00)</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

12/18/2017  
8:47 AM

Client: **Sheltering Arms**  
Engagement: **Medicaid - Sheltering Arms 2017 Cost Report**  
Period Ending: **9/30/2017**  
Trial Balance: **A.01 - TB-other**  
Workpaper: **Reclassifying Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
<b>Reclassifying Journal Entries JE # 1</b>		<b>E.04</b>		
To reclass housekeeping purchased service, cable TV, and admin P/S				
8000	CONTRACT SERVICES		11,293.00	
Marcum 102	Admin Contracted Service		130.00	
Marcum 103	Cable TV		3,121.00	
8355	CONTRACTED REPAIRS/MAINT			14,544.00
<b>Total</b>			<b>14,544.00</b>	<b>14,544.00</b>



Workpaper Index: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/14/2016  
 Run Date: 12/18/2017

Provider Name: Sheltering Arms  
 Provider Number: 1268  
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
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:**